

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2021/22, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2022. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2022**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	✓	

* *Governance and Accountability for Smaller Authorities in England: a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption - AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

BISHOPTON PARISH COUNCIL

certifies that during the financial year 2021/22, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2021/22:

21053

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Total annual gross expenditure for the authority 2021/22:

19467

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1 (1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31 (1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer Date

SIGN

[Signature]

24/05/2022

I confirm that this Certificate of Exemption was approved by this authority on this date:

24/05/2022

Signed by Chairman

Date

as recorded in minute reference:

[Signature]

REQUIRE

24/05/22

MINUTE

376-2

Generic email address of Authority

Telephone number

clerk@bishoptonvillage.co.uk

07866 609043

•Published web address

bishoptonvillage.co.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2021/22

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During the financial year ended 31 March 2022, this authority's internal⁵ auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority. *

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	YES		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic bank account reconciliations were properly carried out during the year.	YES		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	YES		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	YES		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	YES		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	YES		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	YES		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			N/A

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

05/05/2022

Name of person who carried out the internal audit

PETER WOOD

Signature of person who carried out the internal audit

P. Wood

Date

05/05/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

"Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 - Annual Governance Statement 2021/22

We acknowledge as the members of:

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our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

Agreed
Yes I No 'Yes' means that this authority:

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	YES			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	YES			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	YES			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	YES			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	YES			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	YES			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
			N/A	

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

24/05/2022

and recorded as minute reference:

376.2

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

[Signature]
Chairman
[Signature]
Clerk

Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes I No

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Section 2 - Accounting Statements 2021/22 for

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	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	9601	12029	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	7868	9206	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	9369	11847	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1725	1951	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	NONE	NONE	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	13084	17516	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	12029	13615	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	12029	13615	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	39903	49545.04	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	NONE	NONE	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			N/A
			The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities - a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer bfor^ being presented to the authority for approval

[Signature]

Date

24/05/2022

I confirm that these Accounting Statements were approved by this authority on this date:

24/05/2022

as recorded in minute reference:

376-2

Signed by Chairman of the meeting where the Accounting Statements were approved

[Signature]

Bishopton Parish Council

Bank Reconciliation as at 31 March 2022

National Westminster	31/03/2021.	31/03/2022
Current account 07402589		
Balance per statement.	£8491.18.	12054.08
National Westminster Bank		
Playground account 65527089		
Balance per statement.	£2200.30.	70.30
Petty cash in hand.	£130.24.	283.13
Sub total per Receipt & Payments account	£10821.72.	12407.51
National Westminster Bank		
Reserve account 07305508		
Balance per statement.	£1207.30.	1207.42
Total per Accounting Statements	£12029.02.	13614.93

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/) (^Withdrawn) Q Paid in

Balance

3

11 Mar 2022

BROUGHT FORWARD

13,012.87

18 Mar

Cheque

000740

r 366.48

12,646.39

Cheque

000741

r 31.68

Cheque

000742

^ 75.41

12,539.30

21 Mar

Direct Debit

EE LIMITED

Q16586265306111788

r 7.82

Cheque

000738

K 70.00

12,161.48

23 Mar

Cheque No.000743

523018 21MAR 1534

> 300.00

Direct Debit

I&I INTERNET LTD.

V76345848-93981970

K15.60

12,145.88

7 Apr

Automated Credit

D B C PAYMENTS

N/A

9,666.00

21,811.88

%

K^I <

Bank Reconciliation as 31 March 2022.

Balance per Statement	12145.88
Less Outstanding Cheque	91.80
Year end Balance	12054.08

Account Number 07402589

BISHOPTON PARISH COUNCIL

(231 ^Branch sort code 55-61-00

National Westminster Bank Pic

Sishopton Parish Council

\ccounting Statement for year to 31 March 2022

Analysis of variations on Section2 of Annual Return Box 3

Year ended.	2021	2022
VAT repayment. (Note 1).	2067.	1606
Wayleaves.	601.	601
Grants from Banks. (Note 2).	6700.	9640
Bank interest.	1.	-
Total.	9369.	11847

Note 1 The amount of the VAT repayment reflects the level of Standard rated expenditure in a year

Note2 Grants received from Banks Community fund vary depending on their approval of projects undertaken by the Council

Bishopton Parish Council

Accounting statement for the year ended 31 March 2022
Analysis of variations on Section 2 of Annual Return

Box 6		2021.	2022
Playground maintenance.		1499.	1461
Playground Equipment.		6200.	9930
Insurance.		348.	407
Parish News Subscription.		-	140
Remembrance Day.		50.	50
Computer requisites.		288.	439
Village Green Landscaping.	(Note 1).	452.	1786
Christmas celebrations.		380.	626
Subscriptions.		136.	137
Postage Stationery & Travel.		130.	213
Major Projects.	(Note 2).	3356.	2209
Banks Community Fund.	(Note 3).	170.	-
Telephone costs.		75.	118
Total.		13084.	17516

Note 1 The cost of maintenance to the Village green was higher in 2022

Note 2 In 2021, Defibrillator & storage case of £1134,Playing field rent of £300,planters for the village of £1841 & small sundries costing £81 were paid for, 2022 new benches were bought for £1802,Pads for Defibrillator for£86 & Bus shelter repair of £300<& some small sundries.

Note 3 Banks Community Fund grants carry a condition that 10% of them are repaid back upon receipt of funds.09

Mini-Statement

At 01 April 2022 9:58 am

Business Current Account No. 65527089

& NatWest

Date	Description	Amount (+/-)
01-Mar-21	Funds Transfer	£1,200.00 +
10-May-21	Cheque Serial Number 000007	£1,986.00 -
12-Jul-21	Automated Pay In	£3,000.00 +
12-Jul-21	Automated Pay In	£3,000.00 +
30-Jul-21	Funds Transfer	£1,800.00 +
10-Aug-21	Cheque Serial Number 000008	£7,944.00 -
Balance		£70.30 +

Items with today's date have still to be confirmed and are included for information purposes only.

National Westminster Bank Plc, Registered in England No 929027. Registered Office: 250 Bishopsgate, London EC2M 4AA

NWB1390 (12/2016)

Bank Reconciliation as at 31 March 2022
Balance per Statement above £70.30

2 00611853
03098 0001/000

& NatWest

Business Reserve Account

Date	Details	Withdrawn	Paid in	Balance
11 Mar 2022	BROUGHT FORWARD			1,207.41
31 Mar	Interest 31MAR GRS 07305508		0.01	1,207.42
<p>Bank Reconciliation as at 31 March 2022.</p> <p>Balance as per Statement £1207.42</p>				

Account Number 07305508
095 Branch sort code 55-61 -00
National Westminster Bank Pic

BISHOPTON PARISH COUNCIL
VILLAGE AMENITIES FUND

BISHOPTON PARISH COUNCIL

ASSET REGISTER - at 31.03.2022

ITEM	DESCRIPTION	COST /	DATE PURCHASED	LOCATION	
1	Filing Cabinet	350.00	01/10/2011	Village Hall	
2	Epson Stylus Photo RX520 Printer	£104.99	29/05/2006	Village Hall	
3	Millenium Obelisk - York Stone	£1,220.00	11/03/2003	Village Green	
4	Barrel Planters - 6 No.	£220.00	17/11/2010	Village Green	
5	Parish Notice Board	£774.00	08/09/2004	Village Green	
6	Parking Signs - 4 No.	£272.00	15/01/2005	Village Green	
7	Parking Signs-2 No.	£136.00	01/05/2005	Village Green	
8	Parking Signs - 6 No.	£384.00	22/09/2010	Village Green	
9	Refuse Bin	£121.15	25/02/2002	Village Green	
10	Cupboard	£71.50	04/08/2006	Village Hall	
11	Roadside Seat	£430.05	21/07/2006	Village Green	
12	Roadside Seat	£443.00	01/02/2006	Village Green	
13	Roadside Seat	£400.00	Unknown [donated]	Village Green	
14	Roadside Seat	£606.00	21/12/2016	Village Green	
15	Village Cross - Sandstone	£4,500.00	Unknown [19th Century]	Village Green	
16	War Memorial - Granite	£6,000.00	Unknown f20th Centurvl	Village Green	
17	Fencing to War Memorial Area	£2,516.58	16/09/2015	Village Green	
18	Traffic Speed sign	2290.00	01.03.2013	Village Green	
19	Lenovo Jdeaoad 320	£416.66	25/11/2017	Clerk's Residence	
20	Seagate external 1TB HDD	£40.83	25/11/2017	Clerk's Residence ¹	
21	Lease of Playground		08/11/2018	Playing Field	
22	Fencing and Gates to Playground	£3,398.40	25/01/2019	Playing Field	
23	Traffic Speed Sign	£2,745.97	03/04/2019	Cobby Castle Lane	
24	Castle Sign	£132.00	31/07/2019	Castle Field	
25	Playground Sign	£70.09	29/08/2019	Playing Field	
26	Traffic speed signs (2)	£4,397.00	16/10/2019	Village Green	
27	Mobile Phone for PC (Apple '.phone)	£120.00	16/10/2019	Clerk	
28	Festive Lights	£239.86	11/12/2019	Village Hall store	
28	BHF IPAD Defibrillator	£1,000.00	07/08/2020	Village Hall	
29	Defibrillator Cabinet	£534.00	07/08/2020	Village Hall	
30	Picnic Bench	£378.00	18/09/2019	Playground	
31	Picnic Bench	£379.00	18/09/2019	Playground	
32	Picnic Bench	£380.00	18/09/2019	Playground	
33	MUGA	£5,888.60	01/09/2020	Playground	
34	Planter No 1	£181.67	03/03/2021	Playground	
35	Planter No 2	£181.67	03/03/2021	West End of Village outside of No 9 The Green	
36	Planter No 3	£181.67	03/03/2021	West End of Village outside of No 25 The Green	
37	Planter No 4	£181.67	03/03/2021	West End of Village outside of No 37 The Green	
38	Planter No 5	£181.67	03/03/2021	Adjacent to Bus Shelter/Library opposite Village Cross	
39	Planter No 6	£181.67	03/03/2021	East End of Village Corner of Church View and High Street	
40	Planter No 7	£181.67	03/03/2021	East End of Village Outside garden wall of No 17 High Street	
41	Planter No 8	£181.67	03/03/2021	East End of Village on Green outside of No 30 High Street	
42	Bench No 2 Brown Recycled Plastic 4 seater bench	£470.00	30/04/2021	West End of Village opposite No 41 The Green 2.1m x 0.63 x 0.9m	
43	Bench No 3 Brown Recycled Plastic 3 seater bench	£299.00	30/04/2021	West End of Village adjacent to Post Box The Green	
44	Bench No 5 Brown Recycled Plastic 3 seater bench	£299.00	30/04/2021	Centre of Village end of Village Hall Car Park	
45	Bench No 6 Brown Recycled Plastic 3 seater bench	£299.00	30/04/2021	East End of Village Corner of Church View and High Street	
46	Foxtail Unit	£2,513.19	01/04/2021	Playground	
47	Grass Guard for above	£1,114.03	01/04/2021	Playground	
48	Logswing 1 flat seat 1 cradle seat	£1,415.10	01/04/2021	Playground	
49	Logswing 2.4m with basket seat	£1,979.40	01/04/2021	Playground	
50	Grass guards for above @£626.64 each	£1,253.28	01/04/2021	Playground	

£49,545.04

¹ The external hard drive may be stored in the Village