

Certificate of Exemption – AGAR 2020/21 Part 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 2021, 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 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

OGBOURNE ST ANDREW PARISH COUNCIL

certifies that during the financial year 2020/21, 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 2020/21:

£4,896.72

Total annual gross expenditure for the authority 2020/21:

£4505.54

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 Part 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 2017
- In relation to the preceding financial year (2019/20), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 2021.

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

Signed by the Responsible Financial Officer

Date

[Signature]

24/5/2021

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

24/5/2021

Signed by Chairman

Date

[Signature]

24/5/2021

as recorded in minute reference:

6

Generic email address of Authority

Telephone number

ogbourneparishclerk@yahoo.co.uk

07973 969841

*Published web address

osa.org.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 2021. Reminder letters incur a charge of £40 +VAT

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

OSBOURNE ST ANDREW PARISH COUNCIL

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 2021, that:

| | Agreed | | 'Yes' means that this authority: |
|---|--------|----|---|
| | Yes | No | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ✓ | | 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. | ✓ | | 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. | ✓ | | 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. | ✓ | | 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. | ✓ | | 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. | ✓ | | 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. | ✓ | | 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. | ✓ | | 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. |
| | | | |

*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:

24/5/2021

and recorded as minute reference:

6

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

Chairman

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 | No |
| ✓ | |

Website/webpage address: osa.org.uk

Section 2 – Accounting Statements 2020/21 for

ENTER NAME OF AUTHORITY

| | Year ending | | Notes and guidance |
|---|--------------------|--------------------|---|
| | 31 March 2020 £ | 31 March 2021 £ | |
| 1. Balances brought forward | 17,702 | 18,448 | 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 | 3,844 | 3,907 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 33 | 990 | 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 | 604 | 795 | 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 | 0 | 0 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any). |
| 6. (-) All other payments | 2,527 | 4,620 | 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 | 18,448 | 17,930 | 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 | 18,448 | 17,930 | 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 | 10,989 | 10,079 | 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 | | | 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 | 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 2021 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 before being presented to the authority for approval

Attendant
Date 25/5/2021

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

24/5/21

as recorded in minute reference:

6

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

[Signature]

Annual Internal Audit Report 2020/21

09BOURNE ST ANDREW PARISH COUNCIL

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During the financial year ended 31 March 2021, this authority's internal 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 2020/21 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. | ✓ | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | ✓ |
| 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. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | ✓ | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | ✓ | | |
| 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. | ✓ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered") | ✓ | | |
| L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities. | ✓ | | |
| M. The authority, during the previous year (2019-20) 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). | ✓ | | |
| N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | ✓ |

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

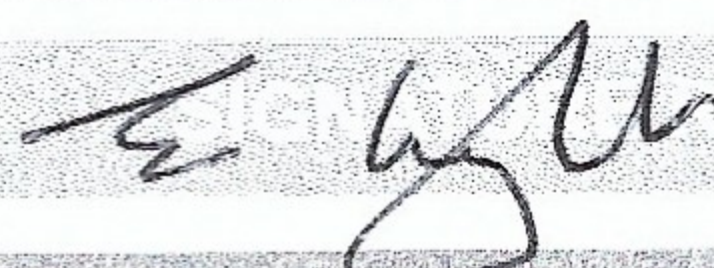
Date(s) internal audit undertaken

21/05/2021

Name of person who carried out the internal audit

ELIZABETH WRIGHT LAUDITOR

Signature of person who carried out the internal audit



Date

21/05/2021

*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).

Ogbourne St Andrew Parish Council

Balance Sheet

1st April 2020 to 31st March 2021

| | This Year | Last Year |
|--|-------------------|-------------------|
| INCOME | | |
| Precept | £3,907.20 | £3,844.00 |
| Oil scheme | £948.57 | - |
| Interest | £40.95 | £32.64 |
| Totals | £4,896.72 | £3,876.64 |
| EXPENDITURE | | |
| Community First Insurance | £249.27 | £291.54 |
| PCC Churchyard Maintenance | £500.00 | £500.00 |
| Subscriptions/Donations | £191.92 | £239.65 |
| Newsletter Printing | £270.00 | £182.00 |
| Maintenance - | £660.00 | - |
| Website | £623.85 | £100.00 |
| Miscellaneous - | £15.00 | £73.56 |
| Community Support Grant | £1,200.00 | - |
| Clerks Salary & Training | £795.50 | £603.50 |
| Depreciation | £910.00 | £1,141.00 |
| Totals | £5,415.54 | £3,131.25 |
| Surplus or deficit for the year | -£518.82 | £745.39 |
| Balance brought forward from last year | £18,448.35 | £17,702.96 |
| Surplus or deficit for the year | -£518.82 | £745.39 |
| Year End Balance | £17,929.53 | £18,448.35 |
| Reconciliation: | | |
| Fixed Assets | £10,079.00 | £10,989.00 |
| Current Account | £1,896.98 | £3,346.75 |
| Savings Account | £5,953.55 | £4,112.60 |
| Uncleared cheques | - | - |
| | £17,929.53 | £18,448.35 |

Prepared by Atkinson

Reviewer's Certificate: The above statements agree with the records and vouchers of
Ogbourne St Andrew Parish Council for the financial year ended 31/03/2021

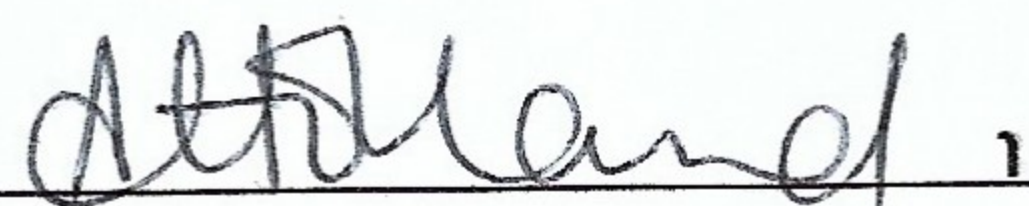
E. Light Independent Reviewer

Ogbourne St Andrew Parish Council

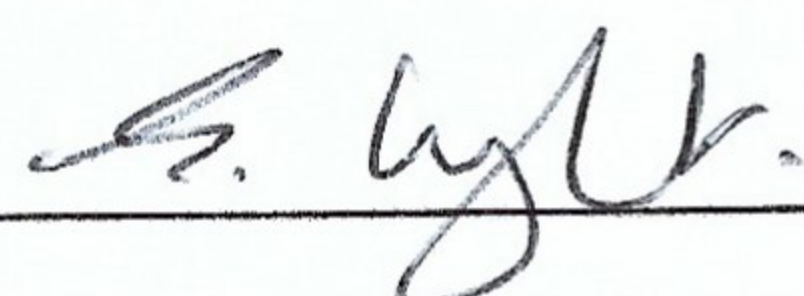
Income and Expenditure Account 1st April 2020 to 31st March 2021

| | This Year | Last Year |
|--|------------------|------------------|
| INCOME | | |
| Precept | £3,907.20 | £3,844.00 |
| Oil scheme | £948.57 | - |
| Savings Interest | £40.95 | £32.64 |
| Totals | £4,896.72 | £3,876.64 |
| EXPENDITURE | | |
| Community First Insurance | £249.27 | £291.54 |
| PCC Churchyard Maintenance | £500.00 | £500.00 |
| Subscriptions/Donations | £191.92 | £239.65 |
| Newsletter Printing | £270.00 | £182.00 |
| Maintenance - | £660.00 | - |
| Website | £623.85 | £100.00 |
| Miscellaneous - | £15.00 | £73.56 |
| Community Support Grant | £1,200.00 | - |
| Clerks Salary & Training | £795.50 | £603.50 |
| Totals | £4,505.54 | £1,990.25 |
| Surplus or deficit for the year | £391.18 | £1,886.39 |
| Balance brought forward from last year | £7,459.35 | £5,572.96 |
| Surplus or deficit for the year | £391.18 | £1,886.39 |
| Year End Balance | £7,850.53 | £7,459.35 |
| Bank reconciliation: | | |
| Current Account | £1,896.98 | £3,346.75 |
| Savings Account | £5,953.55 | £4,112.60 |
| Uncleared cheques | - | - |
| | £7,850.53 | £7,459.35 |

Prepared by



Reviewer's Certificate: The above statements agree with the records and vouchers of
Ogbourne St Andrew Parish Council for the financial year ended 31/03/2021



Independent Reviewer

Ogbourne St Andrew Parish Council

Fixed Assets Register 2020/21

| Assets | Opening Bal at 01/04/20 | Percentage | Depreciation | Closing Bal at 31/03/21 |
|--------------------------------------|----------------------------|------------|--------------|----------------------------|
| 2 Bus Shelters | 0 | | | 0 |
| War Memorial | 0 | | | 0 |
| 3 Notice Boards | 0 | | | 0 |
| Land at Wet Pits | 0 | | | 0 |
| 3 Wooden Benches * | 6472 | | | 6472 |
| Lenova Laptop (3/5/2016) | 133 | 25% | 33 | 100 |
| 2 Speed Indicator Devices (6/3/2017) | 3114 | 20% | 623 | 2491 |
| 20mph Village Signs (10/3/2017) | 266 | 20% | 53 | 213 |
| Heritage Board (15/03/2019) | 1004 | 20% | 201 | 803 |
| Container | | | | |
| TOTAL | 10989 | | 910 | 10079 |

Note * Everything above is insurance values only

| Box on Section 2 | | 31-Mar-20 | 31-Mar-21 | £ difference | % difference | Explain ? | Comment |
|------------------|-------------------------|------------|------------|--------------|--------------|-----------|--|
| 2 | Precept | £3,844.00 | £3,907.20 | £63.20 | 2% | NO | |
| 3 | Other receipts | £33.00 | £989.52 | £956.52 | 2899% | YES | Ford Fuel Village donation received this year whereas it was not claimed in FY 2019/20 |
| 4 | Staff costs | £604.00 | £795.50 | £191.50 | 32% | YES | Handover period to new clerk required extra hours worked plus impact of increase in hourly rate for Clerk role plus some training in early 2020 |
| 5 | Loan/interest repayment | £0.00 | £0.00 | £0.00 | 0% | NO | |
| 6 | All other payments | £1,387.00 | £3,710.04 | £2,323.04 | 167% | YES | Grant of £1200 awarded to venture conducting feasibility study to launch a Community Pub Venture. Money used to fund a professional valuation service ahead of purchase. Additional increases in website costs to update platform technology and improvements to accessibility requirements. |
| 9 | Total fixed assets | £10,989.00 | £10,079.00 | -£910.00 | -8% | NO | |

Ogbourne St Andrew Parish Council - Cash Book 2020/21

Accounts Received and Payments Made

| Date | Details | Sub Details | Annual Accounts heading | Payments approved ref | Reference number (CHQ number or Paying in number) | Payments Made | Payments Received | BALANCE |
|------------|------------------------|---|----------------------------|-----------------------|---|---------------|-------------------|------------|
| 15/04/2020 | Grist Environmental | Household Waste Removal | Maintenance | Apr-20 | BACS | £ 330.00 | | £ 3,346.75 |
| 24/07/2020 | Wiltshire Council | 2020 Precept | Precept | Apr-20 | BACS | | £ 3,907.20 | £ 3,016.75 |
| 27/05/2020 | Grist Environmental | Household Waste Removal | Maintenance | May-20 | BACS | £ 330.00 | | £ 6,923.95 |
| 05/06/2020 | Netwise Training | Package Upgrade | Website | Jun-20 | BACS | £ 32.79 | | £ 6,593.95 |
| 05/06/2020 | Community First | 2020 membership | Subscriptions | Jun-20 | BACS | £ 40.00 | | £ 6,561.16 |
| 05/06/2020 | Community First | Insurance | Insurance | Jun-20 | BACS | £ 249.27 | | £ 6,521.16 |
| 08/06/2020 | NS&I Investments | Transfer of Funds to Savings | Transfer of funds | Jun-02 | BACS | £ 3,000.00 | | £ 6,271.89 |
| 30/06/2020 | WALC | 2020 membership | Subscriptions | Jul-20 | BACS | £ 151.92 | | £ 3,271.89 |
| 21/07/2020 | Alex Hegarty | Printing | Newsletters | Jul-20 | BACS | £ 90.00 | | £ 3,119.97 |
| 21/07/2020 | J Clarke | Salary April - June 20 | Salary | Jul-20 | BACS | £ 204.00 | | £ 3,029.97 |
| 21/07/2020 | J Hetherington | Refund for web domain | Website | Jul-20 | BACS | £ 43.06 | | £ 2,825.97 |
| 11/08/2020 | Netwise Training | Subscription | Website | Aug-20 | BACS | £ 250.00 | | £ 2,782.91 |
| 11/08/2020 | J Clarke | Gift for E Wright | Miscellaneous | Aug-20 | BACS | £ 15.00 | | £ 2,532.91 |
| 22/09/2020 | Ogbourne St Andrew PCC | Maintenance of the Churchyard | PCC Churchyard Maintenance | Sep-20 | BACS | £ 500.00 | | £ 2,017.91 |
| 30/09/2020 | J Clarke | Salary July - Sept 20 | Salary | Sep-20 | BACS | £ 290.00 | | £ 1,727.91 |
| 19/10/2020 | Alex Hegarty | Printing | Newsletter | Oct-20 | BACS | £ 45.00 | | £ 1,682.91 |
| 10/11/2020 | Netwise Training | Website Accessibility Update | Website | Nov-20 | BACS | £ 149.00 | | £ 1,533.91 |
| 09/12/2021 | MJD Hughes | Grant to Community Pub Venture for consultant fee | Community Support | Dec-20 | BACS | £ 1,200.00 | | £ 333.91 |
| 14/12/2020 | Alex Hegarty | Printing | Newsletter | Dec-20 | BACS | £ 45.00 | | £ 288.91 |
| 14/12/2020 | A Holland | Salary Oct-Dec 20 | Salary | Dec-20 | BACS | £ 150.75 | | £ 138.16 |
| 21/12/2021 | NS&I Investments | Transfer of funds to current account | Transfer of funds | Dec-20 | BACS | | £ 1,200.00 | £ 1,338.16 |
| 29/12/2021 | Ford Fuels | Rebate for community usage | Oil Scheme | Dec-20 | BACS | | £ 948.57 | £ 2,286.73 |
| 14/01/2021 | Netwise | V2 Wordpress upgrade | Website | Jan-21 | BACS | £ 149.00 | | £ 2,137.73 |
| 24/03/2021 | A Holland | Salary Jan-Mar21 | Salary | Mar-21 | BACS | £ 150.75 | | £ 1,986.98 |
| 24/03/2021 | Alex Hegarty | Printing | Newsletter | Mar-21 | BACS | £ 90.00 | | £ 1,896.98 |

Ogbourne St Andrew Parish Council Budget for 2020/21

| | Budget | Actual |
|------------------------------|----------------------|----------------------|
| <u>Income</u> | | |
| Precept | £3,900 | £3,907 |
| Interest | £40 | £41 |
| Oil Rebate | £500 | £949 |
| | <u>£4,440</u> | <u>£4,897</u> |
| | | |
| <u>Expenditure</u> | | |
| Insurance | £250 | £249 |
| Subscriptions | £250 | £192 |
| Clerk's Salary & Expenses ** | £860 | £796 |
| Newsletter Printing | £190 | £270 |
| Maintenance | £500 | £660 |
| Website | £250 | £624 |
| PCC Churchyard Maintenance | £500 | £500 |
| The Container * | £1,000 | £0 |
| Miscellaneous | £100 | £15 |
| Savings | £540 | £1,800 |
| | <u>£4,440</u> | <u>£5,106</u> |

* The cost of the container is covered by a grant but the land on which the container will be placed has to be prepared and will require a digger and some aggregate to be laid in order to level it for the container.

** The Clerk's salary was increased to a rate of £9 per hour as from 01/01/2020