

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Holcombe Rogus Parish Council**

County Area (local councils and parish meetings only): **Devon**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on **Monday 14th June 2021**

and ending on **Friday 23rd July 2021**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)

Signed: 

Role: Parish Clerk 

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

HOLCOMBE ROGUS 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	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.	✓		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
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

22/04/21

and recorded as minute reference:

4.11.5

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

Chairman

Clerk

www.holcomberogus-pc.gov.uk

Section 2 – Accounting Statements 2020/21 for

HOLCOMBE ROGUS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	19,952	27,908	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	11,000	11,110	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	15,210	6,508	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	2,850	2,685	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	15,404	8,797	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	27,908	34,044	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	27,908	34,044	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	12,706	12,706	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	0	0	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

Date

02/04/2021

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

22/04/21

as recorded in minute reference:

4.11.6

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

Annual Internal Audit Report 2020/21

HOLCOMBE ROGUS PARISH COUNCIL

www.holcomberogus-pc.gov.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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. If the authority has an annual turnover not exceeding £25,000, it 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)	Yes	No	Not applicable
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

Name of person who carried out the internal audit

11/04/2021

DD/MM/YYYY

DD/MM/YYYY

MICHAEL HASLINGS

INTERNAL AUDITOR

Signature of person who carried out the internal audit

Date

11/04/2021

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

ken to address any weakness in control identified

**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).

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It **must** agree headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative fi

Name of smaller authority:

HOLCOMBE ROGUS PARISH COUNCIL

County area (local councils and parish meetings only):

DEVON

Financial year ending 31 March 2021

Prepared by (Name and Role):

Clerk/RFO Mrs Leslie Findlay

Date:

01/04/2021

Balance per bank statements as at 31/3/21:

Current account	account 1
Business Reserve Account	account 2
Play Area Reserve fund	account 3
	account 4
[add more accounts if necessary]	account 5
	account 6
	account 7
	account 8

£

£

50.0

11,994.3

22,000.0

34,044.3

Petty cash float (if applicable)

Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)

Add: any un-banked cash as at 31/3/xx

Net balances as at 31/3/21 (Box 8)

34,044.3

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Solar Fund	3040		
Parish paths partnership	521		
106 monies	661		
Play Area Reserve Fund	22000		
Reserve 5			
Reserve 6			
Reserve 7			
		26222	
General reserve	3000		
		3000	
Total reserves (must agree to Box 7)			29222

Explanation of variances – pro forma

Name of smaller authority: **HOLCOMBE ROGUS PARISH COUNCIL**

County area (local authority and): **DEVON**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	20x/xx £	20x/xx £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	19,952	27,208				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	11,200	11,110	110	1.00%	NO		
3 Total Other Receipts	15,210	5,508	-8,702	57.21%	YES		monies (+6950) for Play Area Fencing and due to larger expenditure the VAT reclaim was
4 Staff Costs	2,650	2,685	-165	5.79%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	15,404	8,737	-6,607	42.89%	YES		explanation on separate document
7 Balances Carried Forward	27,208	34,044				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	27,208	34,044				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	12,705	12,705	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES

PC has funding each year from Lightsource SPV13 (around £5600) which has to be used on Community benefit. We have made two payments this year and transferred some funding across to the Play area fund. The Play Area land has been gifted to the Parish Council but probate took a very long time and due to the Covid pandemic the transfer of the land is taking a very long time to agree. Currently draft transfer with the Solicitors. Once this is complete the PC will be purchasing new equipment for the play area. Estimated costs are from £25,000 to £50,000 so the play area fund was set up to start saving. The 106 monies is set aside for new goal posts and the P3 money is for the maintenance of the footpaths within the Parish.

Box 3 Explanation of Variances

Income larger in 2019/20 due to more interest received (+£37.41), Received a grant from 106 monies (+6960) for Play Area Fencing and due to larger expenditure, the VAT reclaim was (+£1778.98), the VAT had been claimed both at beginning and end of year which had also increased the income. Less funding (-£75) received from Lightsource SPV 13 in 2019/20. Total £8701.00

Box 6 Explanation of Variances all other payments

<u>Expense</u>	<u>2019/20</u>	<u>2020/21</u>	<u>Difference</u>	<u>Explanation</u>
Councillor Expenses	48.80	0.00	-48.80	Due to covid no travel expenses claimed
Insurance	288.89	404.12	115.23	
Membership Fees	335.42	437.00	101.58	
Grass Cutting	1529.75	634.32	-895.43	Figures previous year show grass cutting include play area
Parish Maintenance	1320.00	0.00	-1320.00	Due to Covid restrictions gully sucking was postponed until this year.
Grants	1500.00	1500.00	0.00	
Training	130.00	30.00	-100.00	Due to Covid no face to face training took place
Audit Fees	120.00	320.00	200.00	External audit fee in 2020/21
Assets	1689.70	0.00	-1689.70	Nothing purchased
Solar Fund	0.00	2267.00	2267.00	Grant to print Village Covid history book £500 and £1767 for Village Hall fire doors
Website	448.50	278.50	-170.00	Extra costs in previous year for dressing of website for royal deaths
VAT	2058.92	630.78	-1428.14	Claimed twice in one year 2019/20
Election Costs	147.35	0.00	-147.35	no election in 20/21
Wreath	40.00	45.00	5.00	
Donation	50.00	0.00	-50.00	
Hall rent	150.00	150.00	0.00	
labour for erecting fencing	310.00	0.00	-310.00	Fence put up in 2019/20
laptop accessories	140.81	0.00	-140.81	purchase of laptop in previous year
106 monies (play area)	5014.25	0.00	-5014.25	Fence for play area
Magnets	50.04	0.00	-50.04	
Defibrillator service	28.00	28.00	0.00	
Defibrillator pads	0.00	97.50	97.50	
P3 footpath maintenance	0.00	898.76	898.76	Deviation of a footpath and new gates to replace stiles
Play Area grass cutting	0.00	1076.00	1076.00	Cost for grass cutting increase and now shown separately
Book	4.00	0.00	-4.00	
total	15404.43	8796.98	-6607.45	