

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

THORPE MASLOR 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:

26/4/21

and recorded as minute reference:

6.6

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

Chairman

[Signature]

Clerk

[Signature]

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
✓

www.thorpemalsor.co.uk

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2020/21 for

THORPE MASLOR PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	3,817	4,913	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	2,000	2,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	0	724	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	250	250	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	654	2,989	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	4,913	4,398	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	4,913	4,398	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	22,152	22,152	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

Debbie Sharp

Date

10/4/21

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

26/4/21

as recorded in minute reference:

6.C

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

Debbie Pope

Annual Internal Audit Report 2020/21

NORTHANTS CALC LTD

INTERNAL AUDIT

THORPE MALSOR PARISH COUNCIL

SIGNED *[Signature]*
21/4/2021

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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)	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

21/04/2021

Julia Tufnail

Signature of person who carried out the internal audit

[Signature]

Date

21/04/2021

*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).

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.

THORPE MASLOR 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: **£2,724** PER AMOUNT £00,000

Total annual gross expenditure for the authority 2020/21: **£3,239** PER AMOUNT £00,000

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

Deven Sharp

1/5/21

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

26/4/21

Signed by Chairman

Date

DePope

1/5/21

as recorded in minute reference:

6.d

Generic email address of Authority

thorpemalsorpc@gmail.com OWNED GENERIC EMAIL ADDRESS

Telephone number

01536 513714 NUMBER

*Published web address

www.thorpemalsor.co.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

Bank reconciliation – pro forma

Name of smaller authority: **THORPE MALSOR PARISH COUNCIL**

County area: NORTHAMPTONSHIRE

Financial year ending 31 March 2021

Prepared by: Helen Sharp, Acting Clerk & RFO

Date: 07/04/2021

Balance per bank statements as at 31 March 2021:	£	£
Business Premium Account	631.73	
Business Current Account	3766.24	
		4397.97
Petty cash float (if applicable)		0
Less: any unpresented cheques at 31 March 2021		
		0
Add: any un-banked cash at 31 March 2021		0
Net balances as at 31 March 2021 (Box 8)		4397.97

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2020 (Prior year Box 8)	4913.08
Add: Receipts in the year	2724.30
Less: Payments in the year	3239.41
Less: Bank charges	0.00
Closing balance per cash book [receipts and payments book] as at 31 March 2021	4397.97

THORPE MALSOR PARISH COUNCIL
Year Ending 31st March 2021

Items of Expenditure Above £100

DATE	PAYEE	AMOUNT	DESCRIPTION	SOURCE
03/04/2020	NCALC	£227.78	Membership, Internal Audit & DPO	Precept
05/04/2020	BHIB Limited	£281.48	Annual Insurance	Precept
01/05/2020	A-M Walton-Miller	£250.00	Clerk Wages (May19-Oct19)	Precept
01/06/2020	Lloyd & Walton	£230.40	Grass verge cutting (2019)	Precept
21/08/2020	H Sharp	£104.39	Domain Reg/Web Hosting	Precept
19/01/2021	Hassett Fencing Ltd	£166.14	Tree guards Short Lane Project	Precept
25/02/2021	Defib Store	£1,224.00	Defibrillator	Grant/Donations
26/02/2021	Double Yew Nurseries Ltd	£390.00	Trees x 5 Short Lane Project	Precept
	TOTAL	£2,874.19		

Asset Statement

Ancient Village Well and Water Trough	£12,157.61
Bus Shelter	£6,007.20
Bus Shelter Bench Seat	£471.70
Bus Shelter Litter Bin	£180.17
3 Public Seats	£1,600.50
Picnic Bench	£396.00
Notice Board	£133.67
BT phone box	£1.00
Table Tennis Table	£313.00
Memorial Bench	£541.46
Computer & Printer	£350.00
TOTAL	£22,152.31

Thorpe Malsor Parish Council 2020-21 - Explanation of Variances

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority <u>(must include narrative and supporting figures)</u>
1 Balances Brought Forward	3,817	4,913				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	2,000	2,000	0	0.00%	NO		
3 Total Other Receipts	0	724	724	723900.00%	YES		Donations from Village Hall Committee and Tea & Chat towards cost of defibrillator. (Overpaid by £204).
4 Staff Costs	250	250	0	0.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	654	2,989	2,335	357.03%	YES		Purchase of defibrillator (£1224) – covered by grants & donations. Late presentation of invoice for 2019 grass cutting (£230). Short Lane improvement project (£556). Refund: overpayment of defibrillator donation (£204).
7 Balances Carried Forward	4,913	4,398				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	4,913	4,398				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	22,152	22,152	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Explanation for High Reserves

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

	£	£	£
Earmarked reserves:			
Website Upgrade	150		
Project – Seat by Hall Gates	1300		
Open Spaces	80		
Training	450		
Project – Green Space Protection	250		
Noticeboard Replacement	680		
		2910	
General reserve	1488		
		1488	
Total reserves (must agree to Box 7)			4398