Colne Engaine Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2021

1. The audit of accounts for **Colne Engaine Parish Council** for the year ended 31 March 2021 has been completed and the accounts have been published.

2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of **Colne Engaine Parish Council** on application to:

Terry Rootsey Clerk to the Council, 3 Box Mill Cottages, Box Mill Lane, Halstead, Essex CO9 2DR

Email; clerk@colne-engaine.org.uk

3. Copies will be provided to any person on payment of £5 for each copy of the Annual Governance & Accountability Return.

Announcement made by Terry Rootsey. Clerk to the Council

Date of announcement 13th September 2021

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

COLNE ENGAINE 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:

10/06/2021

and recorded as minute reference:

12(b)

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
	✓	

WWW.COLNE-ENGAINE.ORG.UK

Section 2 – Accounting Statements 2020/21 for

COLNE ENGAINE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	38984	33097	*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	24364	24798	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	22673	8199	*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	12895	12543	*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	40029	11009	*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	33097	42542	*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	33097	42542	*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	149843	150442	*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).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*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

SIGNATURE REQUIRED

Date 03/06/2021

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

10/06/2021

as recorded in minute reference:

MINUTE REFERENCE

12

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

SIGNATURE REQUIRED

Section 2 – Accounting Statements 2020/21 for

COLNE ENGAINE PARISH COUNCIL

	Year ending		Notes and guidance
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Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date DD/MM/YY 03/06/2021

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

DD/MM/YY 10/06/2021

as recorded in minute reference:

MINUTE REFERENCE 12

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

SIGNATURE REQUIRED

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

COLNE ENGAINE 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		
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			✓	

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

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10/06/2021

and recorded as minute reference:

12(b)

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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

WWW.COLNE-ENGAINE.ORG.UK

Explanation of variances – pro forma

Name of smaller authority: Colne Engaine Parish Council

County area (local councils and Essex

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).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES
1 Balances Brought Forward	38,984	33,097				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	24,364	24,798	434	1.78%	NO	
3 Total Other Receipts	22,673	8,199	-14,474	63.84%	YES	Last year included grants £20510 for play & gym eqip
4 Staff Costs	12,895	12,543	-352	2.73%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	40,029	11,009	-29,020	72.50%	YES	last year £31,000 spent on rec' ground improvements
7 Balances Carried Forward	33,097	42,542			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	33,097	42,542				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Inv	149,843	150,442	599	0.40%	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

Bank Reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree with Box 8 in the column headed "Year ended 31 March 2021" in section 2 of the AGAR and will also agree to Box7 where the accounts are prepared on a receipts and payments basis.

Name of smaller authority: Colne Engaine Parish council

County area (local councils and parish meetings only): Essex

Financial year ending 31 March 2021.

Prepared by T Rootsey Clerk/RFO

Date 31/03/2021

	£	£
Current Account	22,729	
Interest Account	19,811	
		42,542
Petty Cash N/A		
Less: any unpresented cheques	N/A	
Add: any unbanked Cash	N/A	
Net Balances as at 31/03/2021.		**£42,542**

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **COLNE ENGAINE PARISH COUNCIL – EX0054**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2020/21

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None.

3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature  Date 08/09/2021

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)