

Smaller authority name: OUTWELL PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>1st JUNE 2021</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:</p> <p style="text-align: center;"><u>CLERK</u></p> <p>(b) <u>DEBBIE NEWTON, 109 HOLLYCROFT RD EMNETH, WISBECH CAMBS PE14 8BD. outwellpc@btinternet.com</u></p> <p>commencing on (c) <u>Monday 14 June 2021</u></p> <p>and ending on (d) <u>Friday 23 July 2021</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u>DEBBIE NEWTON (CLERK)</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- 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.
- Do not send the external auditor any information not specifically requested. However, **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- 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 2021**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?	✓	
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', has an explanation been published?	N/A	
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 from last year to this year been published?	✓	
	Has the bank reconciliation as at 31 March 2021 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?		✓
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

*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


Section 2 – Accounting Statements 2020/21 for

OUTWELL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	10153	14086	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	16129	17742	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	19240	15597	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	6072	6457	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	1704	1704	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	23660	22236	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	14086	17028	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	14086	17028	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	54051	54051	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	19054	18184	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

11/05/21

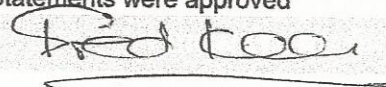
I confirm that these Accounting Statements were approved by this authority on this date:

11/05/21

as recorded in minute reference:

3 FINANCE 3.1.4.

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



Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

OUTWELL 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*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>'Yes' means that this authority prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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:

11/05/21

and recorded as minute reference:

3 FINANCE 3.1.3

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

Chairman

Fred Koon

Clerk

DJDB

www.outwellparishcouncil.co.uk

Annual Internal Audit Report 2020/21

OUTWELL PARISH COUNCIL

www.outwellparishcouncil.co.uk

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.			✓ NO Petty Cash
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) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓ NOT COVERED

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

06-05-2021

Name of person who carried out the internal audit

E. BATEMAN

Signature of person who carried out the internal audit



Date

06-05-2021

*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).

TENANCIES

Council as Landlord

Council has four areas of allotments:	Plots	Tenants	land	Total income £
Baldwins Drove:	10	1		1800.00
Goodman's Crossing	19	4		2932.50
The Common	38	2		5757.50
Langhorns lane	17	3		2507.50
Total	84	10		12997.50

Council as Tenant

Outwell Parish Council rent the Plots known as The Common from Mrs. H. Nicholas two payments, 6monthly at £1500.00 totalling £3000.00

SECTION 137 PAYMENTS

	£
Royal British Legion (Wreath)	20.00
Total	20.00

PENSIONS

For the year of account the Council did not make any contribution in respect of employees
Clerk decline working pension. She is the only person employed by Council.

COUNCILLORS ALLOWANCES

During the year of account no allowance was paid to the Chairman.

CLERK'S SALARY

Clerk pay for Outwell Parish Council does not warrant paying tax and National insurance.
She has another job that covers her pay, and she has a working pension with the other Company.

EARMARKED RESERVES

There are no longer earmarked reserves.

VAT TO BE CLAIMED FOR 2020/21 IS 1798.75. £192.34 LEFT TO CLAIM 2019/2020

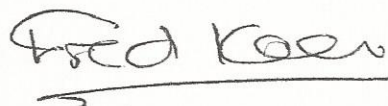
Approved

RFO



Date 11/5/21

Chairman



Date 11/5/21

OUTWELL PARISH COUNCIL

FINANCIAL YEAR ENDING 31 MARCH 2021

Prepared by D J Newton- Parish Clerk 16.4.2019

Balances per bank statements as at 31st March 2019

Represented by :-

Represented by :-

Community Account 90680877	1934.76
Business Premium Account 90680869	12147.69
Petty cash	3.19
Total	14085.64
Balance taken forward end of 31.3.20	14085.64

OPENING CASH BOOK - BALANCE AT 1ST APRIL 2020 14085.64

Represented by :-

Community Account 90680877	2028.11
Business Premium Account 90680869	15000.41
Total	17028.52
Balance taken forward end of 31.3.21	17028.52

Income 1.4.20 to 31.3.21	33339.53
Expenditure 1.4.20 to 31.3.21	30226.65
Plus uncashed cheques	0.00
Closing balance per cash book as at 31st March 2021	17028.52

OUTWELL PARISH COUNCIL

Summary Receipts and Payments Account for the Year ending 31st March 2021

31st March 2020		31st March 2020
£	RECEIPTS	£
11267.50	Allotment Rent	12997.50
732.01	Transfer from recreation ground	848.20
28.28	Interest on Bank Accounts	10.15
1359.40	Donations	615.82
16129.00	Precept	17742.00
4120.31	Vat Repayment to end of year	0.00
1732.61	Ancillary Payments	264.00
0.00	CIL	861.86
35369.11	TOTAL RECEIPTS	33339.53
	PAYMENTS	
6072.00	Clerk Salary	6457.00
2587.03	Village Cleaner	3239.45
1324.77	Cemetery	1730.96
652.74	Expenses	558.33
71.59	Postage	76.10
200.00	Auditing	317.11
266.32	Stationery	245.11
1704.32	Loans	1704.32
4607.33	Allotments	4482.47
2780.56	Infilled canal	2655.80
4705.82	Streetlights	3843.88
1800.71	Insurance	404.09
320.00	Section 137 Donations	20.00
356.44	Subscriptions	369.18
2318.65	VAT on Payment	1798.75
1344.79	BCKLWN	2083.74
107.88	WebSite	223.69
386.02	Meeting Room	16.67
31606.97	TOTAL PAYMENTS	30226.65
10153.50	Opening Balance	14085.64
0.00	Minus uncashed Cheques	170.00
35369.11	Plus total receipts	33339.53
31606.97	Less Total payments	30226.65
170.00	Plus uncashed cheques	0.00
14085.64	Closing Balance carried forward	17028.52

Bold Figures shows why the variance for other payments is less this accounting year

OUTWELL PARISH COUNCIL ACCOUNT 2020-21				
EXPLANATION OF VARIANCES				
	2019/20	2020/21	Variance	Detailed explanation of variances
Precept	16,129	17,742	1,613	Budget required a 10% increase on Precept
Other Income	19,240	15,597	-3,643	No Rent increase this year and no insurance claims
Staff Costs	6072	6457	385	Clerk Salary Rise and increase on hours
Other Payments	23,660	22,236	-1424	No insurance pay out as last year. meeting room cost less due to Covid
				Less Section 137 Donations. Utility Bills have gone down see highlights
				on summery sheets
Loan interest	1704	1704	0	No variance
Balances C/F	14086	17028.52	1446	More donations received for maintenance costs.
Fixed Assets	541051	541051	0	No changes
Total Borrowings	19054	18184	-870	Borrowings are being paid off annually

ASSETS	2020 - 21	OUTWELL PARISH COUNCIL				
3	Woodens Seats	£598.00				
6	Lamp Posts	£5,247.49				
55	Lamp Brackets	£13,681.07				
2	Notice Boards	£495.44				
3	Homewatch Signs	£72.99				
1	Bus Shelter	£1,842.42				
1	Seat	£245.51				
1	Street light Pole	£409.18				
2	Lamp Columns	£1,173.36				
1	Cleaning Equipment	£206.89				
1	Mower Lock-up	£1,318.24				
4	Dog Waste Bins	£200.00				
	Total	£25,490.59				
1	The Tramway that runs between Isle Road and Basin Road- purchased for £1.00					
2	19 Acres of Land at Goodman's Crossing - £114,000.00					
3	10.5 Acres of Land at Langhorn's Lane-- £63,000.00					
	still paying off loan on Goodman's Crossing and Langhorn's Lane					
4	10 Acres of Land at Baldwins Drove- £60,000.00.					
5	Recreation Ground- Robbs Chase- £30,000.00					
6	Outwell Village Hall and Playingfield- £250,00.00					