

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.

Askam & Ireleth 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: £24,410 R AMOUNT £00,000

Total annual gross expenditure for the authority 2020/21: £22,673 R 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.

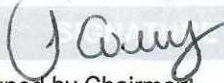
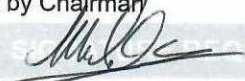
By signing this **Certificate of Exemption** you are confirming that:

- 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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	I confirm that this Certificate of Exemption was approved by this authority on this date:
	18 05 2021	18/05/2021
Signed by Chairman	Date	as recorded in minute reference:
	18/05/2021	9/05/21

Generic email address of Authority	Telephone number
aandipc@yahoo.com	01229 468277

*Published web address
www.askamandirelethparishcouncil.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

Annual Internal Audit Report 2020/21

Askam & Ireleth Parish Council

www.askamandirelethparishcouncil.org.uk TABLE 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. 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.	Yes	No	Not applicable
			✓

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

30/11/2020

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

Roger Brailsford OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE

Date

24/03/2021

*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).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Askam & Ireleth 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>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
			✓

*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:

18/05/2021

and recorded as minute reference:

10/05/21

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
X

www.askamandirelethparishcouncil.org.uk

WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2020/21 for

Askam & Ireleth Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	25,926	30,314	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	23,525	23,711	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,425	698	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	4,421	4,508	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	16,131	18,165	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	30,314	32,049	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	30,314	32,049	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	230,084	230,560	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

 SIGNED OFFICER REQUIRED

Date

18/05/2021

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

18/05/2021

as recorded in minute reference:

11/05/21 REFERENCE

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

 SIGNED CHAIRMAN REQUIRED

ASKAM AND IRELETH PARISH COUNCIL

Annual Return Explanation of Variation

Financial year end 31st March 2021

Prepared By Janice Cumming Clerk to the Council Dated 31/03/2021

Item	Description	31st March 2020	31st March 2021	Variation	10% of last year	Variation trigger	Explanation
1	Balances brought forward	£ 25,926	£ 30,314	£ 4,388	£ 2,593	No	
2	Annual precept	£ 23,525	£ 23,711	£ 186	£ -	No	
3	Total other receipts	£ 1,425	£ 698	£ 727	£ 143	Yes	Decrease in Grants £186, decrease in VAT return £481, Increase in Interest £61.
4	Staff costs	£ 4,431	£ 4,508	£ 76	£ 443	No	
5	Loan interest/ capital repayments	£ -	£ -	£ -	£ -	No	
6	Total other payments	£ 16,131	£ 18,165	£ 2,035	£ 1,613	No	
7	Balances carried forward	£ 30,314	£ 32,049	£ 1,735	£ 3,031	Yes	As in 6
8	Total cash and investments	£ 30,314	£ 32,049	£ 1,735	£ 3,031	Yes	As in 6
9	Total fixed assets	£ 230,084	£ 230,560	£ 476	£ 23,008	No	2 new Replacement Bins & Fixing Kits
10	Total borrowings	£ -	£ -	£ -	£ -		

ASKAM AND IRELETH PARISH COUNCIL

Assets as of 31st March 2021

The following assets were held:

Type of Assets
Eleven in number cast iron benches valued at £300.00 each

Litter bins

Bowling club storage building

Community Field car park

Filling Cabinets x 2

Steel street / Sharp Street recreation area

Three gas lamp columns

Playground equipment Community Field. Maintained by Barrow Borough Council.

Lap top computer

High visibility jackets

Litter pickers

Portable police office

Litter Bin

Litter Bins qty 3

Picnic Bench

Seating Bench

Planters Qty 3

Litter Bin

Kodak Hero 6 All in One Printer

Rexel Guillotine

Samsung Express Laser Printer

World War 1 Memorial Benches qty 2

2.8m Steel Gazebo

CCTV System at Co-op

Litter Bins qty 3

1.27M Self Watering Half Barrier Basket & Brackets

1.5 M Self Watering Half Barrier Basket & Brackets

1.5M Self Watering Half Barrier Basket & Brackets

Litter Bin

120 No Waiting Cones

Sub Total

1.2 During the year the following assets were purchased at the costs shown:

2 x Replacement Street Bins & Fixing Kits

Total Purchased

New Composite Bench

1.3 During the year the following assets were disposed of for the amounts shown:

Type of Assets 2 waste Bins

Value	Replacement Basis	Date of purchase	Location of Asset
£3,300.00	Purchase value	various	various
£4,641.00	Purchase value	various	various
£27,000.00	Build cost	Mar-05	Community field
£50,000.00	Build cost	Mar-05	Community field
£120.00	Purchase value	unknown	1 with Clerk
£10,000.00	Land value	1995/1996	Steel Street
£141.00	Purchase value	1995	Community field
£124,000.00	Purchase value	Mar-05	Community field
£0.00			
£350.00	Purchase value	2006	with Clerk
£70.00	Purchase value	unknown	with Clerk
£179.00	Purchase value	unknown	with councillors
£2,450.00	Purchase value	2005	Community field
£406.74	Purchase Value	06/08/2012	Steel Street Park
£793.26	Purchase Value	20/03/2013	Duddon Road, Beach
£241.00	Purchase Value	20/11/2012	Community Field
£133.00	Purchase Value	20/11/2012	Marsh Street
£785.70	Purchase Value	19/03/2014	Duke Street
£283.14	Purchase Value	30/03/2014	Duke Street
£101.71	Purchase Value	31/03/2014	Clerk's Office
£33.33	Purchase Value	22/08/2014	Clerks Office
£199.49	Purchase Value	27/01/2015	Clerks Office
FOC	Purchase Value	31/03/2015	Memorial Garden
FOC	Purchase Value	31/03/2015	Memorial Garden
£2,200.80	Purchase Value	09/06/2015	Duke Street
£625.85	Purchase Value	23/03/2016	Jubilee Fountain, 1865
£119.00			Garden, Askam School.
£145.25	Purchase Value	05/05/2016	Jubilee Fountain
£145.25	Purchase Value	05/05/2016	Jubilee Fountain
£235.95	Purchase Value	05/05/2016	Jubilee Fountain
£960.00	Purchase Value		From CCC
£229,660.47			
£476.00	Purchase Value	20/04/2020	Askam Pier Stafford St
£476.00			
£423.63			
	Basis		
	Purchase Value	05/11/2019	Lay By Broughton Road
£0.00			
£899.63			
£230,560.10			

Total assets