

Smaller authority name: **PALGRAVE PARISH COUNCIL**
NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

NOTICE	NOTES
<p>1. Date of announcement: Saturday 13 June 2020 (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2020, these documents will be available on reasonable notice by application to:</p> <p>(b) Caroline Emeny, Clerk & Responsible Financial Officer Palgrave Parish Council c/o 2 Old School, Laxfield, Suffolk IP13 8DL T: 01986 798422 E: palgravepc@gmail.com</p> <p>commencing on (c) Monday 15 June 2020</p> <p>and ending on (d) Friday 24 July 2020</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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) Caroline Emeny, Clerk & Responsible Financial Officer</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 start on or before 1 September 2020.</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>

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

PALGRAVE 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 2020, 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:

29/04/2020

and recorded as minute reference:

04.30.18

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

Chairman

Clerk

[Signature]

[Signature]

Certificate of Exemption – AGAR 2019/20 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 2020, 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

ENTER NAME OF AUTHORITY
certifies that during the financial year 2019/20, 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 2019/20:

£ 24,957.00,000

Total annual gross expenditure for the authority 2019/20:

£ 22,543.00,000

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 2016
- In relation to the preceding financial year (2018/19), 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 a public website* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED
(Emmy)

29/04/2020

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

29/4/2020

Signed by Chairman

Date

SIGNATURE REQUIRED
O. West

29/04/2020

as recorded in minute reference:

04.30.18

Email of Authority

palgrovepc@gmail.com

Telephone number

01986798422

*Published web address

www.palgrave.suffolk.net

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 2020. Reminder letters incur a charge of £40 +VAT

Section 2 – Accounting Statements 2019/20 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	32,018	50,410	<i>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.</i> <i>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.</i>
2. (+) Precept or Rates and Levies	14,595	14,595	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	26,224	10,362	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	6,284	7,675	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	16,143	14,869	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	50,410	52,823	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	50,410	52,823	<i>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.</i>
9. Total fixed assets plus long term investments and assets	31,118	33,938	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2020 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 by Responsible Financial Officer
Date 29/04/2020

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

29/04/2020

as recorded in minute reference:

04.30.18

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

Signed by Chairman

Bank reconciliation – pro forma

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

Name of smaller authority:

PALGRAVE PARISH COUNCIL

County area (local councils and parish meetings only):

SUFFOLK

Financial year ending 31 March 2020

Prepared by (Name and Role):

Caroline Emeny, Clerk & Responsible Financial Officer

Date:

05/05/2020

	£	£
Balance per bank statements as at 31/3/20:		
NatWest	53070.90	53070.90
Less: any unpresented cheques as at 31/3/20 (enter these as negative numbers)		
Cheque no. 247	(82.50)	
Cheque no. 249	(82.50)	
Cheque no. 250	(82.50)	
		(247.50)
Net balances as at 31/3/20 (Box 8)		52823.40

Explanation of variances – pro forma

Name of smaller authority: **Pelgrave Parish Council**

County area (local councils and Salford): **Salford**

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);
- 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).

	2018/19 £	2019/20 £	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	32,018	50,410				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	14,595	14,595	0	0.00%	NO		
3 Total Other Receipts	28,224	10,352	-15,862	60.49%	YES		In 2018/19 we received a lot more CLL income hence the difference in the 2 years accounts
4 Staff Costs	6,284	7,675	1,391	22.14%	YES		2018/19 did not see a full year of Clerks salary as there were several months where there was no clerk. Increased hours were also agreed to cope with the workload
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,143	14,869	-1,274	7.89%	NO		
7 Balances Carried Forward	50,410	52,823				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	50,410	52,823			YES	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	31,118	33,938	2,820	9.06%	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 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:

Replacement Street Lighting	5000
The Green Purchase	500
Parish Infrastructure Plan	32100
(Note Highways projects will take a huge chunk of this money)	37600

General reserve

15223
15223

Total reserves (must agree to Box 7)

52823

PALGRAVE PARISH COUNCIL

ACCOUNTING STATEMENT Y/E 31/3/2020

2018/19	RECEIPTS	2019/20
£14,595.00	Precept	£14,595.00
£0.00	Local Council Tax Relief Grant	£0.00
£1910.00	Cemetery	£1100.00
£2658.74	VAT	£2092.37
£150.00	Miscellaneous	£1.00
0.00	District Council Locality Award	0.00
£21,505.36	CIL Payments	£7168.45
£40,819.10	TOTAL RECEIPTS	£24,956.82
	PAYMENTS	
£368.00	Audit	£356.00
£7380.30	Grounds Maintenance	£5792.70
£6,126.81	Clerk's Salary	£7117.03
£757.91	Clerk's and Administration expenses	£558.03
£222.00	Meeting Rooms	£150.00
£486.01	Subscriptions – SALC, PDCC, SPS, website	£476.40
£508.28	Insurance	£522.03
£350.00	S.137 payments	£330.00
£0.00	Other Donations / CIL transfer	£0.00
£2,300.00	CIL Expenditure	£903.74
£143.83	Training	£24.17
£0.00	Elections	£110.78
£1,670.23	Footway Lighting	£861.52
£210.00	Bin Emptying and purchase of new bins	£246.00
£1,904.51	VAT	£2094.72
£0.00	Community Speedwatch (project)	£3000.00
£22427.88	TOTAL PAYMENTS	£22543.12

RECEIPTS AND PAYMENTS SUMMARY

2018/19		2019/20
£32,018.48	Balance as at 1 April	£50,409.70
£40,819.10	Total Receipts	£24,956.82
£22,427.88	Less Payments	£22,543.12
£50,409.70	TOTAL	£52,823.40

CUMULATIVE FUNDS REPRESENTED BY (AT 31ST MARCH 2020)

2018/2019			2019/20
£50,409.70	Current Account		£53,070.90
£0.00	Less unrepresented cheques	3 x £82.50 each	- £247.50
	chqs 247, 249, 250		
£50,409.70	Balance c/f		£52,823.40

EARMARKED FUNDS REPRESENTED BY (AT 31ST MARCH 2020)

Replacement Street lighting	£5,000.00
Purchase of The Green as Community Asset	£500.00
Community Infrastructure Levy (CIL) for PIIP projects	£32,099.89
Total	£37,599.89

Contact details

Name of smaller authority: **PALGRAVE PARISH COUNCIL**

County Area (local councils and parish meetings only): **MID SUFFOLK DISTRICT COUNCIL**

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	CAROLINE EMENY	NEIL WESTON
Address	2 OLD SCHOOL LAXFIELD SUFFOLK IP13 8DL	THE OLD RECTORY UPPER ROSE LANE PALGRAVE SUFFOLK IP22 1AP
Daytime telephone number	01986 798422	01379 650726
Mobile telephone number	07899 857351	07802 225194
Email address	palgravepc@gmail.com	neil.r.weston@gmail.com