

Explanation of variances – pro forma

Name of smaller authority: **Ramsden Crays Parish Council**

County area (local councils and parish meetings only): **Basildon Borough Council**

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2019/20 £	2020/21 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 1	£9,121	£7,460	-£1,661	-18.21%	No grants received. No Clerk bursary. £361.26 increase in Clerk salary. £54.55 – Misc. increase £85.00 increase remembrance/S137
Box 3	£559	£119	£440	-78.7%	£119.07 VAT return only No grants received. No Clerk bursary.
Box 6	£5,320	£2,547	-£2,773	-52.12%	£516.00 – decrease salary £188.00 – decrease Clerk Travel £186.00 – decrease Stationery £185.00 – decrease internal audit £125.00 – general maintenance £1,185.00 – decrease projects flowers £91.00 – decrease VAT £28.00 – decrease publications No grants received. No clerk bursary.
Box 7	£7,460	£9,847	£2,387	32%	£87.00 less payment Clerk Training £186.00 less payment Stationery £185.00 less internal audit £300.00 less newsletter £125.00 less general maintenance £1,185.00 less projects flowers £150.00 less remembrance service No grants received. No bursary received.
Box 8	£7,460	£9,847	£2,387	32%	£87.00 less payment Clerk Training £186.00 less payment Stationery £185.00 less internal audit £300.00 less newsletter £125.00 less general maintenance £160.00 less bus shelter maintenance £1,185.00 less projects flowers £150.00 less remembrance service

RAMSDEN CRAYS PARISH COUNCIL**SUMMARY RECEIPTS AND PAYMENTS – YEAR ENDING 31ST MARCH 2021**

Year ending		Year ending
31.03.20		31.03.21
<u>£'s</u>		
	RECEIPTS	
11,858.59	Precept	13,058.40
-	Grants – LCTS	-
-	Grants - Other	-
-	Clerk Bursary – awards	-
-	Shared costs Ramsden Bellhouse PC	-
-	Cheques returned	-
-	Bank Charges	-
559.72	HMRC Reimbursement	-
-	VAT	119.07
<u>12,418.31</u>	Total	<u>13,177.47</u>
	PAYMENTS	
8,759.74	Clerk Salary, HMRC, Tel, calls, room hire, equipment use	8,242.80
205.09	Clerk – Travel expenses	16.20
87.45	Clerk – Training inc. Travel	-
292.94	Stationery (inc. postage)	106.67
-	External Audit	-
280.00	Independent Internal Audit	95.00
579.06	Insurance	594.93
540.67	Affiliated fees – Subscriptions	503.02
212.50	Website	262.50
430.00	Newsletters – Printing	100.00
125.00	General Maintenance	-
880.00	Maintenance – bus shelter signs etc.	640.00
46.95	Other Misc. Parish Sign/Archive	89.00
134.00	Sec. 137 refreshments – Remembrance Service/wreaths x 2	119.00
1,185.29	Projects – flowers – plant areas/notice board	-
150.00	Remembrance Service 1923 s.1	-
28.14	Publications	-
30.00	Hall Hire	-
112.50	VAT	21.33
<u>14,079.33</u>	Total	<u>10,790.45</u>

Bank reconciliation

Name of smaller authority: **Ramsden Crays Parish Council**

County area (local councils and parish meetings only): **Basildon Borough Council**

Financial year ending 31 March 2021

Prepared by Georgina Bassett – Ramsden Crays Parish Clerk – Responsible Financial Officer

Date: 20th May, 2021

Balance per bank statements as at 31 March 2021:	£	£
		<u>£10,500.97</u>
Petty cash float (if applicable)		
Less: any un-presented cheques at 31 March 2020	£653.70	
G. Bassett 24.03.21 Chq. No. 100349 - £573.70		
Bus shelter maintenance 24.03.21 Chq. No. 100350 – £80.00		
		<hr/>
Add: any un-banked cash at 31 March 2020		
N/A		
		<hr/>
Net balances as at 31 March 2020 (Box 8)		<u>£9,847.27</u>

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)	£ 7,460.25
Add: Receipts in the year	£ 13,177.47
Less: Payments in the year	£ 10,790.45
	<hr/>
Closing balance per cash book [receipts and payments book] as at 31 March 2021 (must equal net balances above – Box 8)	<u>£ 9,847.27</u>

Section 2 – Accounting Statements 2020/21 for

RAMSDEN CRAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	9,121	7,460	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	11,858	13,058	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	559	119	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	8,759	8,243	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	5,320	2,547	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	7,460	9,847	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	7,460	9,847	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	54,336	54,336	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.
		NO	

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

16/06/2021

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

17th June 2021

as recorded in minute reference:

46/2021

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

Dr McPherson Davis

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

RAMSDEN CRAYS 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.		X	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.		X	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.		X	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.		X	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.		X	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:

17 June 2021

and recorded as minute reference:

47/2021

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

Chairman

JRMethersDavid

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

ramsdencrayspc.org.uk

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.

RAMSDEN CRAYS 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: **£13,177**

Total annual gross expenditure for the authority 2020/21: **£10,790**

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 ~~July 2021~~ **11 AUG 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:

17 June 2021

Signed by Chairman

Date

as recorded in minute reference:

JRMethwen

17 June 2021

47/2021

Generic email address of Authority

pcparishcouncil@gmail.com

Telephone number

07469702826

*Published web address

ramsdencrayspc.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

RAMSDEN CRAYS 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 Friday 16th July, 2021 (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>(b) Mrs. Georgina Bassett – Parish Clerk – Proper Officer/RFO rcparishcouncil@gmail.com tel: 07469702826</p> <p>commencing on (c) Monday 19th July, 2021</p> <p>and ending on (d) Tuesday 31st August, 2021</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>SBA Team PKF Littlejohn LLP 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-littlejohn.com</p> <p>5. This announcement is made by (e) Mrs. Georgina Bassett – Responsible Financial Officer – Clerk to Ramsden Crays Parish Council</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</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</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>