

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

CHERRY WILLINGHAM 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
			✓

*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:

19th April 2021

and recorded as minute reference:

2021 - 59 v)

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

Chairman

SA Boyle

Clerk

[Signature]

<https://cherrywillingham.parish.lincolnshire.gov.uk>

Section 2 – Accounting Statements 2020/21 for

CHERRY WILLINGHAM PARISH COUNCIL

	Year ending		Notes and reference						
	31 March 2020	31 March 2021							
1. Balances brought forward	54,372	70,145	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	74,670	74,785	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.						
3. (+) Total other receipts	25,019	14,423	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	15,660	17,595	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	8,792	8,792	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).						
6. (-) All other payments	59,564	48,934	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	70,145	84,032	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	70,145	84,032	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	435,371	440,668	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	201,308	199,486	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)	N/A		<table border="1"> <tr> <td>Yes</td> <td>No</td> <td rowspan="2">The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</td> </tr> <tr> <td></td> <td>NO</td> <td>N.B. The figures in the accounting statements above do not include any Trust transactions.</td> </tr> </table>	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.		NO	N.B. The figures in the accounting statements above do not include any Trust transactions.
Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.							
	NO		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

Christine Hodgson

Date

15/4/2021

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

19th April 2021

as recorded in minute reference:

2021 - 59 vi)

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

S.A. Brylawski

Annual Internal Audit Report 2020/21

CHERRY WILLINGHAM PARISH COUNCIL

<https://cherrywillingham.parcsh.lincnshire.gov.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.	✗		✓
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.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

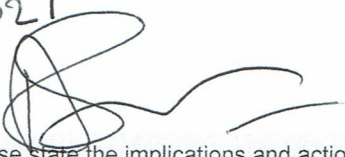
Date(s) internal audit undertaken

09 04 2021

Name of person who carried out the internal audit

MR ANDREW JAMES SEYMOUR
RCCA

Signature of person who carried out the internal audit



Date 09/04/2021

*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).

Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: **CHERRY WILLINGHAM PARISH COUNCIL**

County area (local councils and parish meetings only): **LINCOLNSHIRE**

Financial year ending 31 March 2021

Prepared by (Name and Role): **MRS CHRISTINE HODGSON (RFO)**

Date: **02/04/2021**

	£	£
Balance per bank statements as at 31/3/21		
NATIONWIDE	56,000.01	
HSBC DEPOSIT ACCOUNT	3.22	
HSBC CURRENT ACCOUNT	30,753.65	
	<hr/>	86,756.88
Petty cash float (not applicable)		-
Less: any unpresented cheques as at 31/3/21 (normally only current account)		
Cheque number 4465	(2,724.00)	
	<hr/>	(2,724.00)
Net balances as at 31/3/21 (Box 8)		<hr/> 84,032.88

84,033

Explanation of variances – pro forma

Name of smaller authority **CHERRY WILINGHAM PARISH COUNCIL**
County area (local councils and **LINCOLNSHIRE**)

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	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	54,372	70,145				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	74,670	74,785	115	0.15%	NO		
3 Total Other Receipts	25,019	14,423	-10,596	42.35%	YES		Land Rental -£1438 (One field is no longer being rented out)Cllr Initiative Fund -£535 (None applied for this yr)Playing Field User Fee-£840 (Fees waived-COVID)CILS-£844 (None received this yr) Hire of Hall-£385 (No hirings due to COVID)Grants-£4490(Large grants received in previous yr were one-offs) VAT-£3219 (5 x Qs reclaims were made in prev yr This year there have been 3x Qs reclaims)
4 Staff Costs	15,560	17,595	2,035	13.06%	NO		
5 Loan Interest/Capital Repayment	8,792	8,792	0	0.00%	NO		
6 All Other Payments	59,564	48,934	-10,630	17.65%	YES		Office Eq-£1500 (prev yr bought printer,computer,TV) Burial Ground -£1800 (prev yr had to repair fencing) PlayPark Project-£5700 (bought 4 x new rides in prev yr) Millennium Hall Project -£1600 (Refurbished in prev yr)
7 Balances Carried Forward	70,145	84,032			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	70,145	84,033				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	435,371	440,668	5,297	1.22%	NO		
10 Total Borrowings	201,308	199,466	-1,822	0.91%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Smaller authority name: CHERRY WILLINGHAM 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>25th May 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: <u>C HODGSON (RFO)</u></p> <p>(b) <u>CHERRY WILLINGHAM PARISH COUNCIL, 16 HIGH STREET CHERRY WILLINGHAM TELEPHONE : 01522 753398</u> <u>E. MAIL : cwparishcouncil@gmail.com</u></p> <p>commencing on (c) <u>Friday 4th June 2021</u></p> <p>and ending on (d) <u>Thursday 15th 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>C Hodgson</u> <u>RFO to Cherry Willingham Parish Council</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>