

Parish Council Meeting to be held remotely using 'Zoom' video conferencing software on Tuesday, 2nd June 2020 commencing at 7.00pm

A G E N D A

1. **Apologies.** To receive apologies
2. **Minutes.** To consider and approve Minutes of the Meeting held on Tuesday, 5th May 2020.
3. **Declarations of Interest.** To receive any changes to Declarations of Interest of Parish Councillors
4. **Covid-19.** To consider any updates on arrangements in relation to the emergency.
5. **Final Accounts and Annual Governance and Accountability Return 2019/20.** To consider and approve the draft accounts and the AGAR and to set the period for public inspection. (Clerk's report attached)
6. **Neighbourhood Plan.** To receive an update on the project. Councillor Parrett and Parish Clerk to report.
7. **Public Discussion and Updates.** To adjourn the meeting for a period of public discussion and to provide any 'information only' updates on activities in recent weeks. (Note: Any matters needing a 'decision' will normally be considered as an agenda item at a future meeting).

a) Clerk's report on activities and correspondence since last meeting

b) Members' updates and reports since the last meeting, including:

Highways	Amenity, incl Lengthsman	Stakeholder, incl United Utilities
PRoW Aldcliffe Hall Drive	Ancillary	BT Openreach

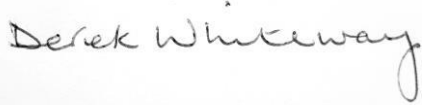
c) Report of District and County Councillors

d) Public discussion

8. **Payments.** To authorise payment of the following accounts:

Payee & Detail	£
Robinson Countryside – Lengthsman services February 2020 * note 1	180.00
Robinson Countryside – Lengthsman services March 2020 * note 1	45.00
Derek Whiteway – Parish Clerk salary and expenses May 2020	tba
HMRC – PAYE deductions, May 2020	tba

9. **Date of Next Meeting.** To confirm the date and time of next meeting as Tuesday, 7th July 2020, commencing at 7.00pm.



Derek Whiteway

Parish Clerk

Tel: 01524 64908

Email: clerk@aldcliffewithstoddaypc.org

25th May 2020

Note to Parishioners:

Members of the public are very welcome to attend this meeting through the use of the video conferencing software. If you would like to attend, please contact the Parish Clerk by email (above) to request details and a link and password to join the meeting.

Minutes of the Meeting held on 5th May 2020 at 7.00pm using Zoom video conferencing

Present: Councillor Nick Webster (Chairman)
Councillors Brigid Letheren, Denise Parrett and Kevan Walton
City Councillor Tim Dant (item 104 onwards)
County Councillor Gina Dowding (item 106-107)
Derek Whiteway, Parish Clerk

19/101 Apologies for Absence

Apologies were received from Councillor Chris Norman and City Councillor Abi Mills.

19/102 Minutes of the previous meeting

The minutes of the previous meeting, held on 4th March 2020, were approved without further amendment.

19/103 Declarations of Interest

No further declarations were made.

19/104 Covid-19 Arrangements

Councillors Parrett and Walton reported on their attendance at recent online meetings hosted by the City Council; these are now being held fortnightly. The Clerk advised that he would not attend these meetings in future unless requested by the Council.

The Chairman reported that some food boxes had been delivered to residents on the vulnerable persons registers and in other cases, the City Council had made contact by phone.

It was agreed that current arrangements appeared to be working well and that there were no apparent issues, 'gaps' in support, or cases of hardship.

The Clerk reported that he had received an email from the City Council seeking feedback about plans to provide selected households with house plants or potted herbs. The Clerk agreed to forward the email to Councillors for further consideration.

19/105 Annual Governance and Accountability Return 2019/20 (AGAR).

The Clerk presented a report into arrangements for the approval and submission of the AGAR for 2019/20. The Internal Auditor, Dawn Allen had very recently completed her audit and had reported without raising any issues or recommendations.

Under specially issued Covid-19 related regulations, the deadline for submission of the completed AGAR is 31st July 2020. The Clerk therefore recommended that the AGAR be considered and approved at the next meeting, in June 2020, and that the period of public inspection should be set as Monday, 15th June to Friday, 24th July 2020.

Resolved: That the report is noted.

19/106 Neighbourhood Development Plan (NDP)

Councillor Parrett provided a report into developments since the last meeting. Consultation on the NDP Issues and Options document had attracted 51 responses, with a high degree of consistency in the views, with the exception of Policy Option 4 regarding the provision of a communal facility within the parish. Councillor Parrett was preparing a full report on the consultation results for consideration at the June meeting of the Parish Council.

Councillor Parrett reported on the next steps in the project, including a recommendation from consultant Louise Kirkup (Kirkwells Ltd) that consideration be given to adding a report on 'Design Codes', which would consider the existing local architecture and design and also set out guidelines for new development. The Council is able to apply to Locality for an externally funded examination and report to be provided, and also apply for separate funding to cover additional associated costs, to a maximum of £8,000.

Resolved: That the Parish Council agrees in principle to the addition of a 'Design Codes' report to the project and authorises Councillor Parrett and the Clerk to make further enquiries and commence the grant bidding process.

Agreed: that the NDP Working Group should meet in the near future, including Louise Kirkup if possible, to pick up on next steps in the project

19/107 Public Discussion and Updates

Clerk's Report:

1) Public Right of Way Notices.

The Clerk referred to recent correspondence about issues arising from increased use of certain PRoWs during the Covid-19 lock-down. Regarding the scope for improving signage, the Clerk had drafted a suggested temporary notice to assist/direct users of footpath FP56 to the correct route. It was agreed that the adoption and installation of any such notices was the responsibility of the landowner.

Resolved: That the draft temporary notices be passed to the landowner concerned for consideration and use if felt suitable. Also, that copies of the Countryside Code and Dog Walkers Code be publicised via the Parish Council website.

Members' Updates

2) Highways

The Chairman reported that a resident had raised concerns over blocked drains on Aldcliffe Road near to the pedestrian entrance to the Fairfield Reserve 'Flora and Fauna' paddock. City Councillor Dant agreed to take up this matter.

Action: City Councillor Dant to investigate and report the matter as necessary.

3) Amenity, including the Lengthsman (Chairman)

The Chairman reported that the stream alongside the Snuff Mill Lane footpath was now running freely. Word was awaited from United Utilities as to measures taken to resolve the blockage and any further work that might be required.

4) Public Right of Way, Aldcliffe Hall Drive

Nothing further reported.

5) Stakeholder Liaison, including United Utilities (Councillor Walton)

Nothing further reported.

6) BT Openreach (Chairman)

Nothing further reported.

7) Ancillary (Chairman)

The Chairman reported an enquiry made by a resident of Haverbreaks regarding the status of the ginnel connecting Aldcliffe Hall Drive with Aldcliffe Road via Park Meadow, and a recently erected sign stating that this is private land.

Agreed: that the Clerk should make enquiries of the City Planning service as to the status of this thoroughfare.

The Chairman advised that he had reported recent vehicle damage to the gatepost at the entrance to Oaklands Court to the County Council; also that the County Council had separately advised that work to repair the damaged cattle-grid to Craiglands Court was planned for later in the week.

City and County Councillors' Reports

- 8) County Councillor Dowding asked if there was any specific support that the Parish Council required currently from the County Council. She reported that she felt the City Council's response to the Covid-19 emergency had been excellent. The City Council was working hard to deal with fly-tipping incidents and the County Council was awaiting Government guidance to inform a review of the closure of household waste recycling centres.

Councillor Dowding reiterated that she was happy to receive any matters referred by the Parish Council.

Public Discussion:

- 9) No further matters were raised.

19/108 Payments

Payee & Detail	£
LALC – Annual Subscription 2020/21	50.98
Derek Whiteway – Parish Clerk salary and expenses March-April 2020	463.21
HMRC – PAYE Deductions, March-April 2020	111.00
Councillor Denise Parrett – Expenses	19.98
Dawn Allen – Internal Audit 2019/20	60.00

Resolved: That the above accounts be approved for payment.

19/109 Date and venue for next meeting

It was agreed that the next meeting would again be held using Zoom video conferencing on Tuesday, 2nd June 2020, commencing at 7.00pm.

The meeting closed at 8.15pm

Clerk of the Council

Chair

Date:

Aldcliffe with Stodday Parish Council

Meeting Date: 2nd June 2020

Agenda Item:

5

Report of: The Parish Clerk

2019/20 Accounts and Annual Governance and Accountability Return

1. Introduction

Smaller local councils are statutorily required to complete an annual review of their governance arrangements and submit and publish an annual statement, including the approved accounts, known as the Annual Governance and Accountability Return (AGAR).

Under recently issued regulations in response to the Covid-19 emergency, revised deadlines incorporate a two months extension to the usual timetable. The deadline for submission of the AGAR is therefore 31st July 2020. The appointed external auditor for the Council is PKF Littlejohn

2. Detail

A copy of the draft AGAR documentation is appended to this report.

As with the previous financial year the Parish Council, as a recently established body, is again required to submit its return for external audit. This condition will cease from the financial year 2021/22.

In addition to being submitted for audit, the full approved AGAR, including the Accounting Statement and certain supporting documents, must be published following approval, providing a public right of inspection period of 30 working days. The proposed timetable for the Council to meet the reporting requirements and statutory deadlines is as follows.

a)	Completion of the annual review, internal audit and approval of the accounts	02/06/20 PC Meeting
b)	Public rights of inspection period	15/06/20 to 24/07/20

3. Internal Auditor's Report 2019/20

The draft AGAR contains the Annual Internal Audit Report for 2019/20 and it is pleasing to note that the Internal Auditor has once again given a positive response to each of the internal control objectives set out in the statement. The Internal Auditor has not raised any matters or made any recommendations for consideration by the Parish Council.

4. Final Accounts 2019/20

Also appended to the report is a summary of the 2019/20 final budget outturn report. This has been previously circulated to councillors and discussed at an informal online meeting. In line with those discussions, it is recommended that £120 is transferred from the General Reserve to the Elections Reserve, to replenish funds applied during the year and reinstate the previous £500 balance.

5. Reserves Protocol

The Council's Reserves Protocol, approved in December 2018, is appended to this report for review by Councillors. Councillors are asked to consider whether the purposes and conditions for use of the reserves remain appropriate given current circumstances and priorities facing the Council.

6. Recommendations

- (1) That the Annual Internal Audit Report 2019/20 is noted and accepted.**
- (2) That Section 1 of the AGAR – the Annual Governance Statement 2019/20, is approved.**
- (3) That Section 2 of the AGAR – Accounting Statements 2019/20, is approved.**
- (4) That the period for the exercise of public rights to inspect the accounts is set as Monday 15th June to Friday 24th July 2020 inclusive.**
- (5) That £120 is transferred from the General Reserve to the Elections Reserve**
- (6) That Councillors review the purposes and condition for use of the Council's existing designated reserves.**

Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. 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 if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- 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 email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return 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 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2020**.

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?		
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 2020 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

Annual Internal Audit Report 2019/20

ENTER NAME OF AUTHORITY

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	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 and year-end bank account reconciliations were properly carried out.			
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 2018/19, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")</i>			
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.			
M. (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

Name of person who carried out the internal audit

DD/MM/YY

DD/MM/YY

DD/MM/YY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



RE REQUIRED

Date

DD/MM/YY

*If the response is 'no' you must include a note to 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 2019/20

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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.			<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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2019/20 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
			<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>
1. Balances brought forward			<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			<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			<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			<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			<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			<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			<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			<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			<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			<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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Aldcliffe with Stodday Parish Council

Budget Summary - Year Ended 31st March 2020

Budget Heading	Actuals for Year Ended 31/03/2020					
	Approved Budget (General A/C)	General Account	Elections Reserve	Environmental Support Reserve	Neighbourhood Plan	Total
Opening Balances		4,797		2,719	3,000	10,516
Receipts						
Precept	5,200	5,200				5,200
Local Delivery Scheme	250	250				250
Bank Interest	-	77				77
VAT Refund	-	42				42
Transfer from General			500			500
Total Receipts	5,450	5,569	500	-	-	6,069
Payments						
Parish Clerk Salary	1,076	1,393			323	1,716
PAYE	270	348			81	429
Meeting Room Hire	250	235				235
Parish Clerk Expenses	54	11				11
Parish Clerk Training	40	-				-
Subscriptions	50	51				51
Insurance	225	218				218
Lengthsman	3,026	2,115				2,115
Audit Fees	305	230				230
Bank Fees	-	54				54
Maintenance	-	380				380
IT & Website	158	386				386
Printing, Postage & Stationery	-	97			313	409
Consultants Fees				200	2,850	3,050
Transfer to Elections Reserve	-	500				500
Election Costs			120			120
Recoverable VAT	-	846				846
Total Payments	5,454	6,864	120	200	3,566	10,750
Net Receipts/(Payments)	-4	-1,295	380	-200	-3,566	-4,681
Closing Balance		3,502	380	2,519	-566	5,835

Reserves Protocol (Approved 18/12/2018)

The purpose of, and procedures governing, the Parish Council's designated Reserves are set out below.

NB. Nothing under 'How and When Used' exempts any order or contract from requirements in the Council's Financial Regulations.

Reserve	Purpose	How and When Used	Timescale for review
Environmental Support Reserve	<p>To support action to promote, research and implement measures designed to protect or enhance the local environment.</p> <p>Environmental topics may include (for example):</p> <ul style="list-style-type: none"> • Habitat; • Landscape; • Biodiversity; • Rural transport. 	<p>Established in 2018 from funds donated by the former Aldcliffe Residents Association.</p> <p>Contributions to the reserve to be approved by Council following consultation with the RFO (the Clerk).</p> <p>Individual contributions from the reserve up to a limit of £500 may be determined by the Chair, in consultation with other Councillors and the RFO. Otherwise, contributions are to be formally approved by Council.</p>	Budget & Outturn.
Elections	To even out the cost of holding Parish Council elections every four years.	Contributions to and from the reserve to be formally approved by Council following consultation with the RFO (the Clerk)	Budget & Outturn.