

## 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.

Myerscough and Bilsborrow Parish Council, Lancashire

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: £19,916

Total annual gross expenditure for the authority 2020/21: £18,828

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

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

- The authority was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2021.

**By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

Signature redacted

27/05/21

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

27/05/21

Signed by Chairman

Date

Signature redacted

27/05/21

as recorded in minute reference:

24.21

Generic email address of Authority

myerscoughlinks@aol.com

Telephone number

01995 640568

\*Published web address

www.myerscoughandbilsborrow.org

**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**

# Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

**Myerscough and Bilsborrow Parish Council, Lancashire.**

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>‘Yes’ means that this authority: 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>
			✓	

\*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:

27/05/21

and recorded as minute reference:

24.21

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

Chairman

*Signature redacted*

Clerk

*Signature redacted*

### 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
✓	

[www.myerscoughandbilsborrow.org](http://www.myerscoughandbilsborrow.org)

## Section 2 – Accounting Statements 2020/21 for

Myerscough and Bilsborrow Parish Council, Lancashire

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	21,419	24,562	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	14,900	15,386	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,938	4,530	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	4,150	4,190	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	11,545	14,638	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	24,562	25,650	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	24,562	25,650	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	18,262	18,886	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.  N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority. Signed by Responsible Financial Officer before being presented to the authority for approval

Signature redacted

Date

24/05/21

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

27/05/21

as recorded in minute reference:

24.21

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

Signature redacted

**MYERSCOUGH AND BILSBORROW PARISH COUNCIL : ANNUAL RETURN FOR THE YEAR ENDED 31 MARCH 2021  
EXPLANATION OF VARIANCES OF MORE THAN 15% (EXCEPT VARIANCES OF LESS THAN £200)**

**TOTAL OTHER RECEIPTS** (AGAR section 2 box 3)

**Value Added Tax : general purposes**

2020/21 £1101 (2019/20 £847)

VAT on the 2020/21 'one-off' highway verge landscaping project amounted to £285 +254

**Rent of football pitch**

2020/21 £500 (2019/20 £0)

Cockerham Junior FC hired the pitch in 2020/21 but not in 2019/20 when no-one did +500

**Tesco : Bilsborrow Covid-19 Support Group grant**

2020/21 £500 (2019/20 £0)

Tesco made a grant in 2020/21 but no such grant was applicable in 2019/20 +500

**Barton, Bilsborrow & Myerscough War Memorial Honours Board Project 2020**

2020/21 £0 (2019/20 £600)

Grants totalling £600 were received in 2019/20 towards the cost of the project (which was completed and paid for in the 2020/21 financial year) -600

**ALL OTHER PAYMENTS** (AGAR section 2 box 6)

**Parish Lengthsman Scheme**

2020/21 £5910 (2019/20 £5405)

A new lengthsman was appointed at the beginning of 2020/21 at a higher rate of pay (+9%) than the previous lengthsman +536

**Highway verge landscaping : Brock**

2020/21 £1707 (2019/20 £0)

The landscaping was a 'one-off' project carried out and paid for in 2020/21 +1707

**Bilsborrow Covid-19 Support Group**

2020/21 £308 (2019/20 £0)

Expenses amounting to £308 were incurred and reimbursed during the 2020/21 pandemic (and were covered by Tesco grant received in that same accounting period) +308

**Barton, Bilsborrow & Myerscough Armistice Day Civic Remembrance Service**

2020/21 £125 (2019/20 £602)

On account of the 2020/21 pandemic the Covid-secure 2020 Service was on a much smaller scale than the 2019 Service and therefore cost less to run -477

**Flagstaff service**

2020/21 £268 (2019/20 £0)

The flagstaff was serviced in 2020/21 but not in 2019/20 +268

**Barton, Bilsborrow & Myerscough War Memorial Honours Board Project 2020**

2020/21 £718 (2019/20 £0)

The project was a 'one-off'. It was completed and paid for in 2020/21. (Grants totalling £600 towards the cost of the project were received in 2019/20) +718

**Unpresented cheque**

2020/21 £207 (2019/20 £0)

A cheque for £207 drawn on 23 May 2019 having not ever been presented for payment and being, therefore, now stale, was written back into the Accounts (207)

**ROY W L BASSNETT**  
Responsible Financial Officer

**Roy W L Bassnett JP**  
**Clerk of Myerscough and Bilsborrow Parish Council**  
*including the*  
*Barton, Bilsborrow & Myerscough War Memorial*  
*Registered Charity Number: 252831*  
Trout Row Cottage Brock Lancashire PR3 0GL  
Telephone: 01995 640568  
E-mail: myerscoughlinks@aol.com  
Parish website: www.myerscoughandbilsborrow.org

**BANK RECONCILIATION AT THE CLOSE OF BUSINESS ON 31 MARCH 2021**

Balance of <b>Community Account</b> a/a 31 March 2021		3951-60 CR
less, unrepresented cheques:		
200206	238-60	
200207	837-90	
200208	209-60	
200209	<u>256-13</u>	-1542-23
Balance per cash book		2409-37 CR
Balance of <b>War Memorial Account</b> a/a 31 March 2021	2409-04	
less, unrepresented cheque:		
100082	<u>-176-40</u>	2232-64 CR
Balance of <b>Investment Account</b> a/a 31 March 2021		<u>21007-87 CR</u>
<b>Net balances a/a 31 March 2021</b>		<b><u>25649-88 CR</u></b>

*The net balances reconcile to the cash book for the year as follows:*

Opening balance 1 April 2020		24562-39 CR
add, receipts in the year		19915-69
less, payments in the year		<u>-18828-20</u>
<b>Closing balance per cash book a/a 31 March 2021</b>		<b><u>25649-88 CR</u></b>

**ROY W L BASSNETT**  
**Responsible Financial Officer**  
**Myerscough and Bilsborrow Parish Council**