

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

MADRON 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*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:

13/05/21

and recorded as minute reference:

Item 20

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

Chairman

V. Peck

Clerk

S. Ellis

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Madron Parish Council

AGAR 2020/2021

Section 1 Assertion 4

This answer is No as for the AGAR 2019/2020 the notice of public rights was posted online on the start day, rather than before the start date.

This has already been addressed as the notice of public rights for 2020/20021 was posted online well before the start date.

Section 2 – Accounting Statements 2020/21 for

MAORON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	64,529	62301 65,326	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	25,000	25,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	41948 44,973	12096 13,006	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	9,164	8,190	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	—	—	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	60,012	19,644 29,131	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	62301 65,326	71562 75,011	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	62301 65,326	71562 75,011	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	7296	8436	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

Signed REQUIRED

Date

13105121

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

13105121

as recorded in minute reference:

Item 21

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

Signed REQUIRED

Madron Parish Council

AGAR 2020/2021

Section 2

Has been amended so not to include any transactions for the King George V playing Field bank account. The parish council is sole managing trustee for the playing field.

The parish council carries out transactions through its general bank account for the playing field. These payments and income are included in section 2 confirmed with Emily Searle by email 16.07.2021.

Explanation of variances – pro forma

Name of smaller authority: Madron Parish Council
County area (local councils and Cornwall)

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	64,529	62,301					
2 Precept or Rates and Levies	25,000	25,000	0	0.00%	NO		
3 Total Other Receipts	41,948	12,096	-29,852	71.16%	YES		In 19/20 the parish council received S106 funding from Cornwall Council for the playing field for £29801
4 Staff Costs	9,164	8,190	-974	10.63%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	60,012	19,644	-40,368	67.27%	YES		In 19/20 the parish council spent £38000 on the playing field and £2200 on the Neighbourhood plan.
7 Balances Carried Forward	62,301	71,562				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	62,301	71,562				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	7,296	9,436	1,140	15.63%	YES		The parish council purchased a granite bench and Notice board £1150.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

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 receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered in figures.

Name of smaller authority:

Madron Parish Council

County area (local councils and parish meetings only):

Cornwall

Financial year ending 31 March 20xx

Prepared by (Name and Role):

Mrs J Ellis - Clerk / RFO

Date:

31/03/2021

	£	£
Balance per bank statements as at 31/3/21:		
Current	18,326.8	
Premium	53,235.6	
		71,562.5
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/21 (enter these as negative numbers)		
None		
		-
Add: any un-banked cash as at 31/3/21		
None		
		-
Net balances as at 31/3/21 (Box 8)		71,562.5

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:			
Allotments	2000		
Speeding	15000		
Playing Field Parking	6500		
Neighbourhood Plan	2000		
CIL	244.5		
		25744.5	
General reserve	45755.5	45755.5	
Total reserves (must agree to Box 7)			71500