

CVPC Payments 2122																						05/04/2022			
Date	Payee Details	PV	Amount	Salary	Expenses	Stationary	Training	Honorarium	Fees	Hall Hire	Insurance	Audit	Grants	Play Park	Car Park	F&E	Allotments Precept	BG Precept	Allotments Fees	BG Fees	Reserve	VAT	TOTAL		
01/04/2021	Portland Skips (VISA)	Skip hire for allotments	1	338.00																	281.67	56.33	338.00		
01/04/2021	On Line Playgrounds (VISA)	Swing shackles and chains	2	101.40										84.50									16.90	101.40	
02/04/2021	Decorating Warehouse (VISA)	Paint for playground	3	149.85										124.87									24.98	149.85	
04/04/2021	First Tunnels (VISA)	New polytunnel cover	4	110.00															91.67				18.33	110.00	
30/04/2021	Wayne Lewin (SO)	Staff wages	5	413.70	384.00	29.70																		413.70	
06/05/2021	Playdale Playgrounds Ltd (1718)	New roundabout	6	6,136.97																	5114.14	1022.83	6136.97		
06/05/2021	Dorset Home and Garden Services (1719)	Clean and paint bench	7	212.00												212.00								212.00	
06/05/2021	Came and Company (1720)	Insurance premiums	8	358.20							358.20													358.20	
06/05/2021	Mike Keating (CASH)	Consumables for allotments	9	79.25															69.28				9.97	79.25	
06/05/2021	The Sign Shed (VISA)	Signs for playground	10	32.20										26.83									5.37	32.20	
06/05/2021	Wessex Grounds Services (1721)	Grounds maintenance	11	157.03												130.86							26.17	157.03	
06/05/2021	Cerne Valley Scout Group (1722)	Grant for litter pick	12	100.00																		100.00		100.00	
06/05/2021	Mr P Moon (1723)	Grant towards burial wall	13	4,000.00																		4000.00		4000.00	
30/05/2021	Wayne Lewin (SO)	Staff wages	14	413.70	384.00	29.70																		413.70	
24/06/2021	Lyons Gate Contracting Sevices (1724)	Grass cutting	15	1,614.00												70.00	90.00						269.00	1614.00	
24/06/2021	DAPTC (1725)	Annual subscriptions	16	355.33					355.33															355.33	
24/06/2021	Amazon (VISA)	Fencing for burial ground	17	82.38				17.83											50.82				13.73	82.38	
24/06/2021	Grays Store (VISA)	Stamps	18	7.92				7.92																7.92	
24/06/2021	Wessex Grounds Services (1726)	Grounds maintenance	19	133.94													111.62						22.32	133.94	
24/06/2021	Elite Playground Inspections (1727)	Playground inspection	20	48.00										40.00									8.00	48.00	
24/06/2021	Amazon/Screwfix (CASH)	Consumables for playpark	21	37.42																			6.21	37.42	
24/06/2021	Screwfix (1728)	Decking oil for playpark	22	49.98																			8.33	49.98	
24/06/2021	Playdale Playgrounds Ltd (1729)	New roundabout	23	6,136.97																		5114.14	1022.83	6136.97	
24/06/2021	Mr J Elsworth (1730)	Maintenance of burial wall	24	850.00																		850.00		850.00	
24/06/2021	Iron Works Dorset Ltd (1731)	Painting of multiplay	25	462.00																			360.00	77.00	462.00
24/06/2021	Lyons Gate Contracting Sevices (1732)	Grass cutting	26	714.00												105.00	100.00			390.00			119.00	714.00	
30/06/2021	Wayne Lewin (SO)	Staff wages	27	413.70	384.00	29.70																		413.70	
30/06/2021	HMRC (DD)	Tax	28	288.00	288.00																			288.00	
22/07/2021	Barker Fox Associates (1733)	Internal Audit	29	63.75								63.75												63.75	
22/07/2021	Dorset Council (1734)	SID solar panels set up x 3	30	762.00																			635.00	127.00	762.00
22/07/2021	Amazon (VISA)	Traffic cones	31	59.56												49.63							9.93	59.56	
22/07/2021	Cerne Abbas Village Hall (Cancelled)	Room Hire	32	0.00						0.00														0.00	
22/07/2021	Wessex Grounds Services (1735)	Grounds maintenance	33	127.61												106.34							21.27	127.61	
22/07/2021	Screwfix (Cash)	Shed paint	34	18.00																15.01			2.99	18.00	
22/07/2021	Dorset Home and Garden Services (1736)	PlayPark repairs	35	140.00													140.00							140.00	
22/07/2021	Microsoft (VISA)	MS Office subscriptions	36	59.99				49.99															10.00	59.99	
22/07/2021	Castle Gardens (1737)	Best allotments prizes	37	50.00																50.00				50.00	
22/07/2021	Amazon (VISA)	Ordered in error (debtor)	38	28.58																			28.58	28.58	
22/07/2021	Debtor	Refund of purchase	38	-28.58																			-28.58	-28.58	
31/07/2021	Wayne Lewin (SO)	Staff wages	39	413.70	384.00	29.70																		413.70	
31/08/2021	Wayne Lewin (SO)	Staff wages	40	413.70	384.00	29.70																		413.70	
01/09/2021	Water2business (DD)	Water supply to allotments	41	251.97														251.97						251.97	
09/09/2021	Print Team (1738)	Car Park closed signs	42	184.80												154.00							30.80	184.80	
09/09/2021	Amazon Prime (DD) (Refunded)	Subscriptions	43	0.00																				0.00	
09/09/2021	Grays Store (VISA)	Stamps	44	10.20				10.20																10.20	
09/09/2021	Wessex Grounds Services (1739)	Grounds maintenance	45	558.89												465.74							93.15	558.89	
09/09/2021	On Line Playgrounds (VISA)	New rubber mulch	46	75.40																			12.57	75.40	
09/09/2021	Mr J Elsworth (1740)	Repairs to BG wall	47	450.00																		450.00		450.00	
09/09/2021	Stampit (VISA)	Payment Voucher Stamp	48	50.34				41.95															8.39	50.34	
09/09/2021	Lyons Gate Gardening Services (1741)	Grass cutting	49	756.00												90.00	110.00			430.00			126.00	756.00	
09/09/2021	Wessex Grounds Services (1742)	Grounds maintenance	50	138.01													115.01						23.00	138.01	
09/09/2021	Wayne Lewin (1743)	Additional Journeys	51	162.00			13.50													13.50	67.50			162.00	
09/09/2021	Dorset Home and Garden Services (1744)	Parking signs / Repairs	52	105.00												105.00								105.00	
09/09/2021	Chris Gibbons (1745)	Burial Wall Repairs	53	789.00																		789.00		789.00	
09/09/2021	Godmanstone Village Hall (1746)	Hall Hire	54	10.00						10.00														10.00	
30/09/2021	Wayne Lewin (SO)	Staff wages	55	413.70	384.00	29.70																		413.70	
30/09/2021	HMRC (DD)	Tax	56	288.00	288.00																			288.00	
14/10/2021	Amazon (VISA)	Storage Boxes	57	19.98				16.65															3.33	19.98	
14/10/2021	Dorset Home and Garden Services (1747)	Painting of posts and railings	58	480.00																		480.00		480.00	
14/10/2021	Dorset Home and Garden Services (1747)	Filling in of posts cracks	59	165.00													165.00							165.00	
14/10/2021	Screwfix (1748)	Paint for posts	60	9.99													8.33						1.66	9.99	
14/10/2021	Post Saver (1748)	Protective sleeves for posts	61	13.71																			1.49	13.71	
14/10/2021	Moxum Joinery (1767)	White posts for Duck Street	62	194.78																			32.46	194.78	
14/10/2021	Zoom (1771)	Annual subscriptions	63	143.88																		119.90	23.98	143.88	
14/10/2021	PKF Littlejohn (1750)	External audit fee	64	240.00								200.00											40.00	240.00	
14/10/2021	Wayne Lewin (1751)	HMRC PAYE refund	65	464.74																		464.74		464.74	



CVPC Receipts 2122			Grants	Precept	Allotment	Burial Ground	Car Park	Tax	Total
Date	Received from								
01/04/2021	SSE	1	15.63						15.63
07/04/2021	The National Trust	2	300.00						300.00
07/04/2021	Allotment Fees	3			104.70				104.70
07/04/2021	Allotment Fees	4			79.35				79.35
14/04/2021	Allotment Fees	5			24.60				24.60
26/04/2021	Allotment Fees	6			12.50				12.50
27/04/2021	Allotment Fees (Cash)	7			243.50				243.50
27/04/2021	Car park donations (Cash)	8					285.00		285.00
29/04/2021	Stuart Foster Funerals	9				200.00			200.00
30/04/2021	Dorset Council	10		7600.00					7600.00
04/05/2021	Allotment Fees	11			57.90				57.90
07/05/2021	Allotment Fees	12			7.95				7.95
11/05/2021	Allotment Fees (Cash)	13			114.10				114.10
11/05/2021	Car park donations (Cash)	14					115.00		115.00
25/05/2021	Lloyds Bank (Charles North Dividends)	15	36.46						36.46
01/06/2021	Car park donations	16					210.90		210.90
14/06/2021	Allotment Fees	17			118.45				118.45
15/06/2021	Car park donations (Cash)	18					232.42		232.42
07/06/2021	Commonwealth War Graves	19	30.00						30.00
15/06/2021	HMRC (VAT rebate)	20						2331.23	2331.23
22/06/2021	Car park donations	21					90.00		90.00
30/06/2021	Grassby Funerals	22				100.00			100.00
30/06/2021	Grassby Funerals	23				200.00			200.00
30/06/2021	Grassby Funerals	24				50.00			50.00
30/06/2021	SSE	25	6.00						6.00
12/07/2021	Car park donations (Cash)	26					253.00		253.00
20/07/2021	Hughes family	27				50.00			50.00
31/07/2021	Grassby Funerals	28				200.00			200.00
01/08/2021	Hughes family	29				50.00			50.00
02/08/2021	Car park donations (Cash)	30					380.00		380.00
04/08/2021	Car park renumerations (Jones)	31					1000.00		1000.00
12/08/2021	Grassby Funerals	32				200.00			200.00

12/09/2021	Lloyds Bank (Charles North Dividends)	33	42.85						42.85
01/10/2021	Enviroment Agency	34					750.00		750.00
01/10/2021	Dorset Council	35		7600.00					7600.00
01/10/2021	HMRC (PAYE rebate)	36						464.74	464.74
01/10/2021	HMRC (VAT rebate)	37						3192.40	3192.40
07/10/2021	Exclusive Rights of Burial (Bradshaw)	38				500.00			500.00
20/10/2021	Grassby Funerals (DF)	39				100.00			100.00
27/10/2021	Dorset Council	40	15597.85						15597.85
01/11/2021	Exclusive Rights of Burial (Irvine)	41				500.00			500.00
22/11/2021	Enviroment Agency	42					500.00		500.00
01/12/2021	Grassby Funerals (JB)	43				200.00			200.00
06/12/2021	Gareth Webb and Co LLP (DM)	44				350.00			350.00
06/01/2022	Grassby Funerals (GW)	45				50.00			50.00
08/01/2022	Grassby Funerals (AS)	46				125.00			125.00
20/01/2022	Grassby Funerals (RP)	47				730.00			730.00
26/01/2022	Grassby Funerals (NL)	48				130.00			130.00
28/01/2022	Exclusive Rights of Burial (Kimber)	49				260.00			260.00
03/02/2022	Grassby Funerals (DF)	50				130.00			130.00
18/02/2022	Enviroment Agency	51					750.00		750.00
19/02/2022	Grassby (CN)	52				365.00			365.00
23/02/2022	Grassby (CN)	53				130.00			130.00
10/03/2022	Grassby (NL)	54				100.00			100.00
29/03/2022	Dorset Home and Gardens Services	55	10.00						10.00
29/03/2022	Allotments Fees x 21	56			293.70				293.70
			<b>16038.79</b>	<b>15200.00</b>	<b>1056.75</b>	<b>4720.00</b>	<b>4566.32</b>	<b>5988.37</b>	<b>47570.23</b>

<b>Cerne Valley Parish Council</b>	<b>Receipts</b>	<b>Current</b>	<b>Budget</b>	<b>%</b>	<b>Difference</b>
		<b>£</b>	<b>£</b>		
	Donations	16,038.79	0.00		16038.79
	Precept	15,200.00	15200.00		0.00
	Allotments	1,056.75	0.00		1056.75
	Burial Ground	4,720.00	0.00		4720.00
	Car Park	4,566.32	0.00		4566.32
	Tax Rebates	5,988.37	0.00		5988.37
	<b>Total Receipts</b>	<b>47,570.23</b>	<b>15,200</b>		<b>-32370.23</b>
	<b>Payments</b>	<b>£</b>	<b>£</b>		
LGA 1972 s112	Salaries	5,664.00	5,800.00	97.66	136.00
	Expenses	405.30	400.00	101.33	-5.30
LGA 1972 s111	Stationary	198.91	200.00	99.46	1.09
SH&AA 1908 ss 23,26 & 42	Training	50.00	200.00	25.00	150.00
LGA 1972 s142 15 34 150	Honourarium	400.00	400.00	100.00	0.00
LGA 1972 s142	Association Fees	482.21	500.00	96.44	17.79
LGA 1972 s111	Hall Hire	208.00	200.00	104.00	-8.00
LGA (Misc Prov)A 1953 s4	Insurance	358.20	500.00	71.64	141.80
LGA 1972 s111 & s114	Auditors	290.75	400.00	72.69	109.25
LGA 1972 s143 & s111	Grants	701.43	800.00	87.68	98.57
LGA 1972 s111	Playpark	701.95	900.00	77.99	198.05
	Carpark	769.13	700.00	109.88	-69.13
PHA 1936 s87,LGA 1972 s142	F&E	2,430.73	2,400.00	101.28	-30.73
	Allotments	351.43	800.00	43.93	448.57
	Burial ground	869.82	1,000.00	86.98	130.18
		<b>13,881.86</b>	<b>15,200.00</b>	91.33	<b>1,318.14</b>
731.25	Allotments	325.50			
633.65	Burial ground	4,086.35			
	Reserve	24,429.85			
	VAT	4,415.29			
	<b>Total Payments</b>	<b>47,138.85</b>			

## CERNE VALLEY PARISH COUNCIL

### RECONCILIATION FOR THE YEAR 2021 - 2022

A		E		CURRENT BALANCE	
<b>OPENING BALANCE</b>		<b>UNPRESENTED CHEQUES</b>		OPENING BALANCE	60222.47
Carried forward	60222.47	PV	AMOUNT	PLUS INCOME	47570.23
01-Apr-21		80	40.00	SUB TOTAL	107792.70
<b>TOTAL</b>	<b>60222.47</b>	54	-100.00		
				LESS EXPENDITURE	47138.85
<b>B</b>				<b>TOTAL</b>	<b>60653.85</b>
<b>BANK DETAILS</b>					
<b>BANK ACCOUNT</b>	<b>BALANCE</b>			<b>CUMULATIVE BALANCE</b>	
Lloyds Bank	60593.85			TOTAL BANK BALANCES	60593.85
Unity Trust Bank	0.00				
				LESS U/P CHEQUES	-60.00
<b>TOTAL</b>	<b>60593.85</b>			<b>TOTAL</b>	<b>60653.85</b>
<b>C</b>					0.00
<b>INCOME</b>					
<b>INCOME TO DATE</b>	<b>AMOUNT</b>			INCOME	47570.23
See Receipts Ledger				EXPENDITURE	47138.85
<b>TOTAL</b>	<b>47570.23</b>			<b>TOTAL</b>	<b>431.38</b>
<b>EXPENDITURE TO DATE</b>	<b>AMOUNT</b>				
See Payments Ledger					
<b>TOTAL</b>	<b>47138.85</b>				
		<b>TOTAL</b>	<b>-60.00</b>		

RECONCILIATION

## RESERVES as @ 31 March 2022

Cash Flow		60653.85
Allotments		1710.82
Burial Ground		2607.24
Playpark		2125.45
Community Infrastructure Levy		29231.50
Carpark		1338.30
Footpaths and Enviroment		853.81
Public Toilets		5000.00
Defibrillator		3000.00
Queens Jubilee		1000.00
Charles North		5967.23
<b>Annual Operating Costs</b>		<b>0.00</b>
General		7819.50
General Reserve Old Guidance		
Between 50 - 100 % of Precept	£ 7600 - £ 15200	
General Reserve New Guidance		
Between 25 - 75 % of Precept	£ 3800 - £ 11400	

# Annual Governance and Accountability Return 2021/22 Form 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 Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 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 must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** 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 on the authority website/webpage **before 1 July 2022**.
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 2022**. 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 2022
  - 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 2021/22

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 the authority website/webpage:

Before 1 July 2022 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 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 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 Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. 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 before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR 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 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage 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 2022**.

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 <b>the dates set for the period for the exercise of public rights</b> , 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 been published where required?		
	Has the bank reconciliation as at <b>31 March 2022</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2021/22

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
<b>O. (For local councils only)</b> 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/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

\*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).

## Section 1 – Annual Governance Statement 2021/22

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 2022, 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

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2021/22 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			<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>
<b>1.</b> 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>
<b>2.</b> (+) 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>
<b>3.</b> (+) 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>
<b>4.</b> (-) 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>
<b>5.</b> (-) 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>
<b>6.</b> (-) 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>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> 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 – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> 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>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
<b>11.</b> (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			<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 2022 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’s Report and Certificate 2021/22

In respect of

ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2021/22

(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 2021/22

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 2022.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

## WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) 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, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
  - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
    - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
    - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
  - b) a statement that sets out—
    - i) the period for the exercise of public rights;
    - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
    - iii) the name and address of the local auditor;
    - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

## HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
  - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
  - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 13 June – Friday 22 July 2022. (The latest possible dates that comply with the statutory requirements are Friday 1 July –Thursday 11 August 2022); and
  - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **Cerne Valley Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

**NOTICE**

**1. Date of announcement 21<sup>st</sup> April 2022**

**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.**

**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 2022, these documents will be available on reasonable notice by application to:**

(b) Wayne Lewin, Parish Clerk  
13 Stileham Bank, Milborne St Andrew, Dorset, DT11 0LE  
[cernevalley@dorset-aptc.gov.uk](mailto:cernevalley@dorset-aptc.gov.uk), 07419 136735

commencing on (c) **Monday 13 June 2022**

and ending on (d) **Friday 22 July 2022**

**3. Local government electors and their representatives also have:**

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

**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:**

**PKF Littlejohn LLP (Ref: SBA Team)**  
**15 Westferry Circus**  
**Canary Wharf**  
**London E14 4HD**  
[\(sba@pkf-l.com\)](mailto:sba@pkf-l.com)

**5. This announcement is made by (e) Mr Wayne Lewin**

**LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS**

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.**

## **The basic position**

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

## **The right to inspect the accounting records**

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

## **The right to ask the auditor questions about the accounting records**

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

## Explanation of variances – budget v actual

Name of smaller authority: **CERNE VALLEY PARISH COUNCIL**

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

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).

	<b>Budget £</b>	<b>Actual £</b>	<b>Variance £</b>	<b>Variance %</b>	<b>Detailed explanation of variance (with amounts £)</b>
Allotments	800	351.43	-448.57	-44	No maintenance was needed in the allotments Water bill less than budgeted
Staff Costs	5800	7573	1773	-31	Job evaluation leading to incremental scale point increase with effect from 01 Oct 21
All other payments (from reserve)	15000	39565	24565	264	Purchase of new roundabout £ 12273.94 £ Maintenance of Burial Ground Wall £ 6674.00 Bus Stop repairs £ 1035.00 News SID post and panels £ 1846.80 New Path in Burial Ground £ 1786.62

Statement prepared by Mr Wayne Lewin

Responsible Finance Officer.