

Annual Governance and Accountability Return 2021/22 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2022**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report** (page 4) must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement** (page 5) must be completed and approved by the authority.
 - **Section 2 – Accounting Statements** (page 6) must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2021/22**, page 4
- **Section 1 – Annual Governance Statement 2021/22**, page 5
- **Section 2 – Accounting Statements 2021/22**, page 6
- **Analysis of variances**
- **Bank reconciliation**
- **Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.**

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2021/22 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£200 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

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 2 of the Annual Governance and Accountability Return (AGAR) 2021/22, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2022. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2022**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **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.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and 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 been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	✓	
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?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	N/A	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	N/A	

**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

Certificate of Exemption – AGAR 2021/22 Form 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

BASSENTHWAITE PARISH COUNCIL

certifies that during the financial year 2021/22, 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 2021/22: **£8392-**

Total annual gross expenditure for the authority 2021/22: **£12806-**

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 Form 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:

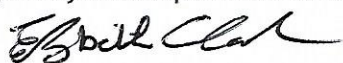
- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to 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 2022.

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

Signed by the Responsible Financial Officer



Date

4 MAY 22

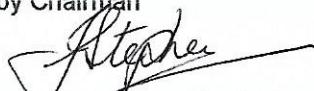
I confirm that this Certificate of

Exemption was approved by this

authority on this date: **14TH MAY 2022**

as recorded in minute reference:

Signed by Chairman



Date

4 MAY 22

14(4)

Generic email address of Authority

bassenthwaiteclerk@aol.com

Telephone number

016973 45665

*Published web address

www.bassenthwaite.org.uk

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 2022. Reminder letters incur a charge of £40 +VAT

BASSENTHWAITE PARISH COUNCIL

www.bassenthwaite.org.uk

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.	Y		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Y		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Y		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Y		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Y		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			NOT COVERED
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.	Y		
H. Asset and investments registers were complete and accurate and properly maintained.	Y		
I. Periodic bank account reconciliations were properly carried out during the year.	Y		
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.	Y		
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. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	Y		
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	Y		
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 (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	Y		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	Y		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

28/04/2022

Name of person who carried out the internal audit

ELIZABETH BÉHL

Signature of person who carried out the internal audit



Date 28/04/2022.

*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).

West Croft,
Well Rash,
Boltongate,
Wigton
CA7 1DH
Tel: 01697371657
Mobile: 07484235982
bell.wellrash@hotmail.com
Date: 29th April 2022

Mrs E Clark
Parish Clerk
Bassenthwaite Parish Council

Annual Internal Audit Report for 2021/2022

Question F. Bassenthwaite Parish Council does not hold petty cash.



Mrs Elizabeth Bell

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

BASSENTHWATE 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 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
			N/A

*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:

4TH May 2022

and recorded as minute reference:

14(b)

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

Chairman

Clerk




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
✓

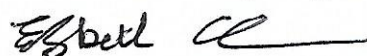
Section 2 – Accounting Statements 2021/22 for

BASSENTHWAITE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	14812	19142	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	7350	7350	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4102	1042	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	2256	2337	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	4866	10468	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	19142	14729	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	19142	14729	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	505744	509564	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	NIL	NIL	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	N/A
			N/A.
			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 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



Date 4TH MAY 2022

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

11TH MAY 2022.

as recorded in minute reference:

14(c)

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



Explanation of variances – pro forma

Name of smaller authority: BASSENTHWAITE PARISH COUNCIL

County area (local councils and parish meetings only): CUMBERIA

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);

• 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).

	2021 £	2022 £	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	14,812	19,142					
2 Precept or Rates and Levies	7,350	7,350	0	0.00%	NO		
3 Total Other Receipts	4,102	1,042	-3,060	74.60%	YES	Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
4 Staff Costs	2,258	2,337	81	3.59%	NO	In 2021 the Parish Council sold an asset (Hearse House) for £3637.75	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,865	10,468	5,602	115.13%	YES	In 2022 the Parish Council purchased new swings, a new bench totalling £4584.98	
7 Balances Carried Forward	19,142	14,729					
8 Total Cash and Short Term Investments	19,142	14,729			YES	Carried forward reserves are greater than twice the precept (£29.00) due to the sale of assets.	
9 Total Fixed Assets plus Other Long Term Investments and	505,744	509,564	3,820	0.76%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

DATE	CHQ NO	TO WHOM PAID		ADMIN COSTS	SALARY	GRANTS	S137	VAT	TOTAL PAYMENTS
01.04.21	126	Water Plus Ltd	Water Trough	166.90					166.90
01.04.21	127	E.on	Xmas Tree Lights	0.71				0.04	0.75
20.05.21	128	CALC	Annual Membership	147.20					147.20
20.05.21	129	Weebly	Website Hosting	74.60					74.60
20.05.21	130	Mrs E Bell	Internal Auditor	25					25.00
20.05.21	131	Tivoli Group	Grounds Maintenance	349.36				69.88	419.24
20.05.21	132	Zurich Ins	01/06/21 - 21/05/22	947.92					947.92
20.05.21	133	Keswick & District 1st Responder	Donation				60.00		60.00
01.07.21	134	E Clark	Salary 1/4/21 - 30/6/21		451.18				451.18
01.07.21	134	E Clark	Expenses	58.14				3.86	62.00
01.07.21	135	HM Revenue & Customs	PAYE		112.80				112.80
01.07.21	136	Ryman (Helen Reb)	Laminating Pouches	7.49				1.50	8.99
01.07.21	137	Fenland Leisure(J Stephens)	Swing Shackles	20.70				4.14	24.84
01.07.21	138	Bassenthwaite PCC	Grounds Maintenance			500.00			500.00
01.07.21	139	Tivoli Group	Grounds Maintenance	349.36				69.88	419.24
05.08.21	140	Tivoli Group	Grounds Maintenance	174.68				34.94	209.62
05.08.21	142	Online Playground (J Stephens)	Toddler Swing Seat	118.83				23.77	142.60
05.08.21	143	Citizens Advice Allerdale	Donation				50.00		50.00
02.09.21	144	E Clark	Salary 1/7/21 - 30/9/21		467.58				467.58
02.09.21	144	E Clark	Expenses	17.04					17.04
02.09.21	145	HM Revenue & Customs	PAYE		116.80				116.80
02.09.21	146	Tivoli	Grounds Maintenance	174.68				34.94	209.62
02.09.21	147	Allerdale Borough Council	Playground Inspection	61.95				12.39	74.34
04.11.21	148	The Royal British Legion	Poppy Appeal				25.00		25.00
04.11.21	149	Senior Citizens	Xmas Lunch			200.00			200.00
04.11.21	150	Glasdon Uk Ltd	Bench	578.84					578.84
04.11.21	151	Mr G Oliver	Beck Edge Maintenance	450.00					450.00
04.11.21	152	Bassenthwaite PCC	Grasscutting			500.00			500.00
02.12.21	153	E Clark	Salary 1/10/21 -31/12/21		475.77				475.77
02.12.21	153	E Clark	Expenses	12.36					12.36
02.12.21	154	HM Revenue & Customs	PAYE		118.80				118.80
02.12.21	155	DL Services	Test Xmas Lights	30.00					30.00
02.12.21	156	G Oliver	Lights & Tree	151.63				20.32	171.95
16.12.21	157	Kompan	New Swings	3748.43				749.69	4498.12
03.02.22	158	GNAA	Donation				50.00		50.00
03.02.22	159	The Community Heartbeat Trust	Annual Support	126.00				25.20	151.20
03.02.22	160	Steve Sowerby	Maintenance	213.00					213.00
03.02.22	161	P Sibson	Fell Diseased Tree	400.00				80.00	480.00
03.03.22	162	E Clark	Salary 1/1/22 -31/3/22		475.57				475.57
03.03.22	162	E Clark	Expenses	15.21				0.17	15.38
03.03.22	163	HM Revenue & Customs	PAYE		119.00				119.00
03.03.22	164	G Oliver	Mole Traps	21.90				2.38	24.28
29.03.22	BC	Kompan	Credit Re Swings	-410.00				-82.00	-492.00
				8031.93	2337.50	1200.00	185.00	1051.10	12805.53

BASSENTHWAITE PARISH COUNCIL
RECEIPTS
01/04/21- 31/03/22

DATE	FROM WHOM RECEIVED	PARTICULARS OF RECEIPT	PRECEPT & CTRS GRANT	RENT	VAT & INTEREST	MISC	TOTALS
01.04.21	Allerdale Borough Council	Precept - 1st Installment	3675.00				3675.00
03.04.21	Electricity North West	Wayleaves		36.02			36.02
13.05.21	HM Revenue & Customs	VAT Repayment			282.42		282.42
08.07.21	Southview	Wayleaves		70.00			70.00
12.07.21	Green Farm	Wayleaves		10.00			10.00
23.07.21	Birch Trees	Wayleaves		10.00			10.00
28.07.21	Chestnuts	Wayleaves		10.00			10.00
16.08.21	Mr Beaty	Allotment Rent		24.00			24.00
23.08.21	Rivendell	Wayleaves		10.00			10.00
31.08.21	Skipton Building Society	Interest			5.80		5.80
30.09.21	Allerdale Borough Council	Precept - 2nd Installment	3675.00				3675.00
30.09.21	Paton Bros	Replace Damaged Bench				578.84	578.84
03.12.22	Skipton Building Society	Interest			1.48		1.48
31.03.22	Cumberland Deposit A/c	Interest			3.93		3.93
			7350.00	170.02	293.63	578.84	8392.49

BASSENTHWAITE PARISH COUNCIL

Bank Reconciliation

Financial Year Ending 31 March 2022

Prepared by Elizabeth Clark (Clerk & RFO)

24 April 2022

Balance per bank statements as at 31 March 2022	£	£
Cumberland Current Account	3992.89	
Deposit Account	3167.93	
Skipton Building Society	7100.36	
Less: any un-presented cheques as at 31 March		
Cheque Number: 164	-24.28	
	492.00	
Add any unbanked cash as at 31 March		0.00
Net bank balances as at 31 March 2022		14728.90
<i>The net balances reconcile to the cash book (receipts & payments account) for the year, as follows</i>		
CASH BOOK		
Opening Balance		19141.94
Add: Receipts in the year		8392.49
Less: Payments in the year		-12805.53
Closing balance per cash book (receipts & payments book) as at 31 March 2022		14728.90

BAASENTHWAITE PARISH COUNCIL
ASSET REGISTER 2022

REF No.	NO.	Date Acquired if known	Description	Location	Value	Disposal
1	2		PARISH BENCH	VILLAGE GREEN	2.00	
2	1		BENCH & PICNIC TABLE	CHILDREN'S AREA	1.00	
3	3		BENCHES	NORTH BECK SIDE IN THE ALLOTMENT AREA	3.00	
4	1		CORONATION BENCH	ON THE BROW OFF THE RAKE	1.00	
5	1		BENCH	END OF NORTH ROW	1.00	
6	1		BENCH	CASTLE INN	1.00	
7	1		BUS SHELTER	CASTLE INN	1.00	
8	2		NOTICEBOARDS	CASTLE INN & VILLAGE	2.00	
9	1	05/02/2014	PLAY PARK EQUIPMENT	VILLAGE	3437.00	
10	1	03/11/2016	DEFIBRILLATOR	VILLAGE TELEPHONE BOX	1950.00	
11	1	07/04/2016	LAPTOP	CLERK	333.00	
12	1	07/04/2016	PRINTER	CLERK	1.00	
13	1	21/10/2021	PARISH BENCH	VILLAGE GREEN	482.37	
14	1	11/11/2021	SWINGS	BECK SIDE	3338.43	
					9553.80	
PARISH LAND						
1	1		PARISH ROOM	Land Registry No. CU254996	500000.00	
2	1		HEARSE HOUSE	CU256178		07/05/2020
3	1		VILLAGE GREEN	CU256179 (Byelaws relating to this)	1.00	
4	1		BOAT LANDINGS	CU256180	1.00	
5	1		PINFOLD	CU256182	1.00	
6	1		ALLOTMENTS	CU256183	1.00	
7	1		PARISH QUARRY	CU260677	1.00	
8	5		PIECES OF LAND*	CU256181	5.00	
* The 5 pieces of land are in the village & off Back Hill, off Cooper Dub & along Halls Beck.					500010.00	

TOTAL:- £ 509,563.80

FOR AUDIT PURPOSES IT IS RECOMMENDED PARISH LAND IS CONSIDERED A COMMUNITY ASSET & GIVEN A VALUE OF £1.00.

Smaller authority name: **BASSENTHWAITE PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE

1. Date of announcement 4th MAY 2022

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.

Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:

**ELIZABETH CLARK, CLERK & RESPONSIBLE FINANCIAL OFFICER
11 STANDINGSTONE HEIGHTS, WIGTON 016973 45665
Bassenthwaiteclerk@aol.com**

commencing on Monday 13 June 2022

and ending on 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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

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

5. This announcement is made by Elizabeth Clark (Clerk & RFO)

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 2021 for 2020/21 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*.