

Contact details

Name of smaller authority: Ninfield Parish Council

County Area (local councils and parish meetings only): East Sussex

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Jackie Scarr	Kamala Williamson
Address	The Red House, Lower Street, Ninfield, Battle, East Sussex, TN33 9ED	C/o The clerk
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CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: Ninfield Parish Council
County Area (local councils and parish meetings only): East Sussex

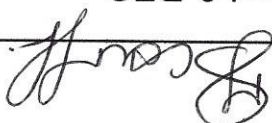
On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on 28th June 2022

and ending on 8th August 2022

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday - Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2022 (i.e. Friday 1 July - Thursday 14 July).

We have suggested the following dates: Monday 13 June - Friday 22 July 2022. The latest possible dates that comply with the statutory requirements are Friday 1 July - Thursday 1 August 2022.)

Signed: 
Role: Clerk & RFO

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation - this form is not for publication on your website.

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

Completion checklist – 'No' answers mean you may not have met requirements	Yes	No
All sections	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Have all highlighted boxes have been completed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Internal Audit Report	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Have all highlighted boxes been completed by the internal auditor and explanations provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
For any statement to which the response is 'no', has an explanation been published?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has an explanation of significant variations been published where required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has an explanation of any difference between Box 7 and Box 8 been provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sections 1 and 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

*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

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Ninfield 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	No*
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		
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.	✓		
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.	✓		
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.	✓		
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		
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
has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.	✓			
disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.	✓			
responded to matters brought to its attention by internal and external audit.	✓			
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.	✓			
considered and documented the financial and other risks it faces and dealt with them properly.	✓			
during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.	✓			
has only done what it has the legal power to do and has complied with Proper Practices in doing so.	✓			
made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	✓			
prepared its accounting statements in accordance with the Accounts and Audit Regulations.	✓			

*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: 16/5/2022

and recorded as minute reference: M25169

Chairman
Clerk

[Signature]
[Signature]

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

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Section 2 – Accounting Statements 2021/22 for Ninfeld Parish Council

Notes and guidance	Year ending	
	31 March 2022	31 March 2021
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.	£	£
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.	142,169	119,631
Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	62,950	62,494
Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	6,028	12,600
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.	13,823	12,311
Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	0	0
Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	54,167	40,245
Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	143,160	142,169
1. Balances brought forward		
2. (+) Precept or Rates and Levies		
3. (+) Total other receipts		
4. (-) Staff costs		
5. (-) Loan interest/capital repayments		
6. (-) All other payments		
7. (=) Balances carried forward		
8. Total value of cash and short term investments	136,014	140,056
9. Total fixed assets plus long term investments and assets	373,123	373,123
10. Total borrowings	0	0

11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	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: 16/5/2022

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

Date: 16/5/2022

as recorded in minute reference: 2546C

NINFIELD PARISH COUNCIL

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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

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
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")	<input checked="" type="checkbox"/>		
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	<input checked="" type="checkbox"/>		
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).	<input checked="" type="checkbox"/>		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>		

O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.

Date(s) internal audit undertaken: 15/12/2021, 20/04/2022
 Signature of person who carried out the internal audit: *Andy Beams*
 Name of person who carried out the internal audit: ANDY BEAMS, MURBERRY & CO
 Date: 20/04/2022

**Note: 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).
 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).

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]
 County area (local councils and parish townships only): [REDACTED]

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	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	119,631	142,169					
2 Precept or Rates and Levies	62,494	62,950	456	0.73%	NO		
3 Total Other Receipts	12,600	5,028	-6,572	52.16%	YES		LY grant of £10,000 towards NHP and £2600 CIL, this year £5808 donation towards legal fees. And a £220 hire fee.
4 Staff Costs	12,311	13,823	1,512	12.28%	NO		Clerks Payrise
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	40,245	54,164	13,919	34.59%	YES		This is explained by a payment (£18,179) to the Village Hall who were upgrading the facility. This leaves the difference between the 2 years @ -9%. Professional fees +£2492, training +£383, tree works -£2900, NHP -£3582, publicity -£489, Grass cutting -£1111, maintenance +£2783, Bin emptying -£660.
7 Balances Carried Forward	142,169	142,160					VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES
8 Total Cash and Short Term Investments	136,014	140,056					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	373,123	373,123	0	0.00%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

Earmarked reserves:	
Office Equipment	£ 835
Traffic Management	£ 5000
Tree Maintenance	£ 3000
Repairs and Maintenance	£ 1450
Guideposts	£ 5000
Sparkes Pavilion	£ 5000
Playground	£ 39900
Memorial Hall Car Park	£ 6500
Youth Forum	£ 329
Parish Plan	£ 15000
Village Amenities	£ 71
CIL	£ 2908
Insurance	£ 1000
Open Spaces	£ 750
MUGA	£ 10000
Total	£ 96743

General reserve

46417

46417

143160

Total reserves (must agree to Box 7)

Ninfield Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2022

Confirmed Bank & Investment Balances	
Bank Statement Balances	
31/03/2022 Unity Bank Current account	59,041.74
31/03/2022 Lloyds Savings account	2,395.00
31/03/2022 Lloyds Current Account	78,618.84
Other Cash & Bank Balances	140,055.58
Receipts not on Bank Statement	0.00
	<u>140,055.58</u>
Closing Balance	0.00
All Cash & Bank Accounts	<u>140,055.58</u>
1 Current Bank A/c Unity Trust B	59,041.74
2 Lloyds TSB Savings A/c 522	2,395.00
3 Lloyds Current Account	78,618.84
4 Lloyds Credit Card	0.00
Other Cash & Bank Balances	0.00
Total Cash & Bank Balances	<u>140,055.58</u>

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Ninfield Parish Council

County area (local councils and parish meetings only):

East Sussex

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

<p>Box 7: Balances carried forward</p>			
Deduct:	Debtors (enter these as negative numbers)	2 3	(3,104.41)
Deduct:	Payments made in advance (prepayments) (enter these as negative numbers)	1 2	(3,104.41)
<p>Total deductions</p>			<u>(3,104.41)</u>
Add:	Creditors (must not include community infrastructure levy (CIL) receipts)	1 2	-
Add:	Receipts in advance (must not include deferred grants/loans received)	1 2	-
<p>Total additions</p>			<u>-</u>
<p>Box 8: Total cash and short term investments</p>			<u>140,055.59</u>
			£
			£
			143,160.00