

DINEDOR PARISH COUNCIL

Minutes of a meeting of the Parish Council held on 21st July 2020, in accordance with The Local Authorities (Coronavirus) (Flexibility of Local Authority Meetings) (England) Regulations 2020

Present: Cllr. S. Penny In the Chair
Cllr. N. Austin
Cllr. J. Over

In attendance: Liz Kelso Clerk/RFO
3 members of the public

043/2020 Apologies, declarations of interest and requests for dispensation

Apologies were noted from Cllr. D. Green. After a discussion during which members of the public were excluded on the grounds of confidentiality in accordance with the Local Government Act (Admission to Meetings) Act 1960, it was resolved to accept the apology from Cllr. Green. There were no declarations of interest and no requests for dispensation

044/20 Minutes of previous meetings

44.1 Minutes of the meeting held on 19th May 2020

The Minutes of the meeting held on 19th May 2020 were approved and the Chair was authorised to sign on behalf of the Parish Council as a true record of proceedings at that meeting.

44.2 Minutes of the meeting held on 23rd June 2020

The Minutes of the meeting held on 23rd June 2020 were approved and the Chair was authorised to sign on behalf of the Parish Council as a true record of proceedings at that meeting.

045/20

Public Participation

45.1 Ward Councillor Report

The Ward Councillor was not in attendance and had not sent a report.

45.2 Matters raised by members of the public

Members noted comments by a member of the public in attendance that it was disappointing that events planned, etc. had not been able to take place although it was acknowledged that this was outside of the control of the Parish Council. It was hoped that the bi-monthly newsletter does go some way to ensuring people are kept up to date with village life.

046/20

Clerk's Report

The Clerk's report, as attached to these Minutes, was noted.

047/20

Financial Matters

047.1 Payments

The following payments were approved:

• Herefordshire Council Election charges	£907.54
• E. Kelso Office expenses: zoom licence, newsletter printing Stationery, ink, etc.	£199.98
• Eyelid Productions Website accessibility work	£50.00
• Phillip Kitto Defibrillator installation	£145.60
• Iain A Selkirk FCA Internal audit fee	£80.00

047.2 Receipts

The following receipts were noted:

• Dinedor Outdoor Centre Reimbursement of insurance premium for Cottage	£623.20
• Herefordshire Council Keep Connected grant	£71.94

047.3 Balances

The account balance of £25,489.40 was noted.

047.4 Receipts and payments account

The receipts and payments account for the year ended 31.3.2020, as attached to these Minutes, was noted and approved.

047.5 Internal audit report for year ended 31.3.2020

The report from the Internal auditor for the year ended 31.3.2020 was noted. There were no matters raised by the internal auditor which he felt should be brought to the attention of the Parish Council.

047.6 Annual Governance Statement

Each of the statements contained within the Annual Governance Statement forming part of the Annual Governance and Accountability Return for the year ended 31.3.2020 were considered individually and responses agreed in accordance with the copy as attached to these Minutes.

047.7 Annual Accounting Statement

The Annual Accounting Statement which forms part of the Annual Governance and Accountability Return for the year ended 31.3.2020 was reviewed and agreed, as attached to these Minutes.

047.8 Annual Governance and Accountability Return for year ended 31.3.2020

It was unanimously agreed that the Annual Governance and Accountability Return plus supporting papers for the year ended 31.3.2020 as produced to the meeting be signed by the Chair and Clerk/RFO and submitted to the external auditors.

047.9 Exercise of Electors Rights for the year ended 31.3.2020

The Clerk explained that the timetable for the Exercise of Electors Rights with regard to inspection of the accounts and supporting papers has been amended this year as a result of the Coronavirus pandemic and the period for inspection must now take place for a 30 day period on or before 1st September 2020. Whilst it is not that common for a request to be received by a member of the public in connection with this right, it will be necessary to make appropriate covid safe arrangements for this, should there be a demand.

47.10 To confirm the Financial Regulations

It was agreed that the Financial Regulations be confirmed.

47.11 Annual Risk Review

Subject to one small amendment, the Annual Risk Review, as presented to the meeting was approved. The Clerk stressed the importance of appropriate risk assessments for all activities, as required by the Health and Safety Executive, particularly in noting Covid 19 risks and mitigating factors.

048/2020 Standing Orders

The Standing Orders, which were unchanged from the previous year, were confirmed.

049/2020 Planning Matters

There were no planning applications to consider and no decisions by Herefordshire Council to consider.

The Clerk read a report from the Planning Enforcement Officer of Herefordshire Council with regard to enforcement action at Wye Valley Stud and the movement of rubble onto site was noted. It was also agreed that additional business activity be reported to the enforcement team.

050/2020 Highway Matters

050.1 Footpath Officer Report/Turnpike Lane

Members noted the report from the Footpaths Officer with regard to the gathering of evidence of usage for Turnpike Lane to support an application for the Lane to be added to the Definitive Map. Those who have evidence of use of the Lane for period of 20 years are encouraged to complete the form with their evidence. It was also noted that Lower Bullingham Parish Council has indicated that they are willing to work with us and our Footpaths Officer to help resolve this.

050.2 Outstanding Drainage Work

This item was deferred to the next meeting pending receipt of further information from the lengthsman.

051/2020 Dinedor Camp

Members noted that it has been reported by Historic England that a hole has been dug on Dinedor Camp which is an offence as this is a scheduled ancient monument. This has also been reported to the police and will be investigated by the County Archaeologist. There is also evidence of recent horse riding activity on site and evidence of fires. It was agreed that this be referred to the Steering Group for their action and a recommendation for further signage on site.

052/2020

Next Agenda

As well as items raised during the meeting, the following items were requested for the next agenda:

- Speed reduction proposals for Hollow Farm Road
- Report on activity on Dinedor Camp
- Report from the Village Hall Committee
- Website notification system
- Outstanding drainage issues

053/2020

Next Meeting

Although it was noted that at the last meeting it had been agreed to continue to hold meetings on the third Tuesday of each month, it has subsequently been suggested that this might have to change. This item was deferred to the next meeting which is scheduled for Tuesday 15th September 2020.

There being no further business, the meeting was declared closed.

Dinedor Parish Council

Meeting held on Tuesday 21st July 2020

Clerk's Report

The following items are brought to members attention but not subject of a separate agenda item:

1. Meetings

As noted at the last meeting, although some of the lockdown measures have been relaxed, there are still restrictions on the numbers of people who can meet indoors (30 people from no more than two households) and notwithstanding this, social distancing of 2m is still required or 1m+ where 2m cannot be achieved and where other mitigating conditions are met.

The latest guidelines from the National Association of Local Councils, whilst suggesting that local councils could hold face to face meetings if there is no alternative and certain conditions can be met, it is strongly recommended that virtual meetings continue for the foreseeable future.

Before holding actual meetings, a detailed risk assessment is required which must be kept on record in the event of potential issues/liabilities arising from holding that meeting. NALC recommends documenting a formal decision to return to physical meetings with the risk assessment informing that decision. Councils need to consider:

- Choosing a venue with a good air flow, including opening windows and doors where possible
- Providing hand sanitiser to those entering the meeting room
- Staggering arrival times for staff, councillors and members of the public
- Ensuring seating is placed at least 2m apart
- Arranging seating so people are not facing each other directly
- Asking people to wear face masks
- Holding paperless meetings
- If papers are provided, people should be discouraged from sharing with others to minimise how many people handle the papers

There may be additional considerations if the council has toilet or kitchen facilities available to staff, councillors and members of the public, and where community facilities are used for meetings, the arrangements need to be dovetailed into any risk assessments or procedures introduced by the community facility.

It is not yet clear whether a return to face to face meetings can take place for our September meetings and the risk assessment will need to be revised prior to any decision being taken a little nearer the time. However, a provisional booking has been made for the meeting to take place at the Village Hall.

2. Website Accessibility

Members will be aware that new regulations on website accessibility for local authorities require local authority websites to be accessible for those with disabilities. For existing websites such as our own, the requirements must be met by 23rd September 2020.

Since the last meeting, the Clerk has worked with the website host to upgrade the parish council website to meet accessibility standards as far as possible and has attended training on the preparation of accessible documents for use on websites that comply with the new regulations. Whilst the changes might not be immediately obvious to casual users, those using assistive technology should notice the difference.

3. Notice Boards

At the end of last year it was agreed to replace existing notice boards, delegating authority to the Clerk to place the order, within financial limits, once confirmation of installation could be achieved. The order was placed in early February but the factory manufacturing the boards was unable to complete the order before lockdown. They are now back up and operational, albeit at reduced capacity, and the boards are scheduled for delivery to Cllr. Green's house within the next week or so. The lengthsman will be removing the existing notice boards and installing the new ones in the coming weeks.

3. Defibrillator

At the time of the meeting the defibrillator should have been installed outside the Village Hall. Lockdown again led to a delay, as the equipment required a two-man installation, and there has been some confusion about whether the defibrillator can be used without training. To clarify, the advantage of a Community Defibrillator is that it can be used by anyone without training as it takes the user through the steps needed to use the equipment in very simple terms. Our funding did require training for those interested in CPR as part of the funding agreement but the British Heart Foundation accept that at the present time this is not possible. Once we can safely do so, I will arrange the necessary training. In the meantime, the training pack comes with a video/dvd and I will investigate how or if this can be added to our website.

4. Neighbourhood Development Plan

An informal check of the Neighbourhood Development Plan by Herefordshire Council identified some amendments to the NDP and supporting documents before submission under Regulation 16. Those amendments have been completed and documents sent through to Herefordshire Council where they now await Herefordshire Council's consultation under Regulation 16. This will be followed by the independent examination and, ultimately, referendum. Current Covid regulations do not permit formal consultation processes so we now await further action by Herefordshire Council when circumstances permit.

4. Other Outstanding Matters

As things slowly relax after lockdown, it is worth remembering that the new "normal" does look very different from the old normal and many systems and procedures have had to be adapted to accommodate safe working practices, new regulations and the need to socially distance. For those items, for example, where a decision was intended but not achieved from March onwards, the Clerk is seeking confirmation from suppliers and/or those quoting for work that those quotes etc. are still valid in the current circumstances and will bring those items back to the council as soon as it is possible to do so.

Annual Governance and Accountability Return 2019/20 Part 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 Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 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 is completed by the authority's internal auditor.
 - Sections 1 and 2 are to 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 **before 1 July 2020**.
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 2020**. 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 2020
 - 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 2019/20

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 a publicly accessible website:

Before 1 July 2020 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 2019/20, approved and signed, page 4
- Section 2 - Accounting Statements 2019/20, approved and signed, page 5

Not later than 30 September 2020 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 Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. 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 if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- 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 email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return 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 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2020**.

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 the dates set for the period for the exercise of public rights , 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 from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2020 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2019/20

Dinedor Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	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 and year-end bank account reconciliations were properly carried out.	/		
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	/		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	/		
M. (For local councils only) 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

Name of person who carried out the internal audit

Signature of person who carried out the internal audit

Date

*If the response is 'no' you must include a note to 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 2019/20

We acknowledge as the members of:

Dinedor 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 2020, 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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*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:

21/07/2020

and recorded as minute reference:

047.6

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

Chairman

Suzanne Penny

Clerk

[Signature]

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.dinedorparishcouncil.org.uk

AUTHORITY WEBSITE ADDRESS*

Section 2 – Accounting Statements 2019/20 for

Dinedor Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	23,177	22,529	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	9,000	9,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	20,787	8,436	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	3,567	3,696	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	26,868	15,647	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	22,529	20,621	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	22,529	20,621	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	1,818	5,734	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 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

31/05/2020

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

21/07/2020

as recorded in minute reference:

067-7

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

Suzanne Kenny

*

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

Dinedor Parish Council

1 Respective responsibilities of the body and the auditor

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 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(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 2019/20

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 2020.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual Governance and Accountability Return 2019-20

Addendum – Coronavirus Emergency Regulation changes

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Owing to the increasing impact of COVID19 MHCLG has made amended Regulations which **extend the statutory audit deadlines for 2019-20** only for all Category 2 smaller authorities (town and parish councils, parish meetings, internal drainage boards and other authorities).

- The requirement for the public inspection period to include the **first 10 working days of July has been removed**
- Instead, smaller authorities must commence the public inspection period **on or before 1 September 2020**
- The AGAR must be approved and published by **31 August 2020 at the latest** or may be approved earlier, wherever possible.

This means that the period for the exercise of public rights can now be held any time after the approval of the accounts and AGAR as long as it is commenced on 1 September at the latest.

Authorities should publish the dates of their public inspection period. If this is significantly earlier or later than in previous years they should inform the public through their websites (where available) of the reasons why they are departing from normal practice for 2020.

- The publication date for final, audited, accounts will move from **30 September to 30 November 2020** for all local authorities.

This is the date by which the Part 3 AGAR Sections 1, 2 and 3 including the completed External Auditor Report and Certificate must be published.

This does not apply to an authority that has certified itself as exempt and submitted a Certificate of Exemption to the external auditor.

The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

In relation to the meetings needed to approve the accounts and AGAR, MHCLG has made separate Regulations to enable meetings to be held remotely, and to hold and alter the frequency and occurrence of meetings without the need for further notice.

The provisions for remote meetings apply to all authorities **EXCEPT** Parish Meetings who must hold a public meeting and approve the AGAR before 31 August.

Separate changes to allow remote meetings apply to Internal Drainage Boards.

Dinedor Parish Council
Exercise of Electors Rights 2018-19

As noted by external auditors for year ended 31.3.2019, the period for the exercise of electors rights in 2019 was miscalculated by the Clerk as it included Saturdays in the definition of "working days"! As a result, Councillors have responded "no" to the statement of assurance in the 2019-20 AGAR relating to the provision of electors rights.

Councillors have satisfied themselves that the period identified for the exercise of electors rights for year ended 31.3.2020 is correctly calculated.

DINEDOR PARISH COUNCIL

HE0037

Financial year ended 31.3.2020

Statement of significant account variances

Annual Return Figures

	2019	2020	Difference	Explanation
Brought Forward	£ 23,177.00	£ 22,529	£ -	
Precept	£ 9,000.00	£ 9,000	£ -	
Other receipts	£ 20,787.00	£ 8,436	£ -12,351.34	See note 1
Less:				
Staff costs	£ 3,567.00	£ 3,697	£ 130.36	
Loan Interest		£ -	£ -	
Other payments	£ 26,868.00	£ 15,647	£ -11,221.12	See note 2
Balance c/f	£ 22,529.00	£ 20,620	£ -1,908.58	
Total Value of cash			£ -	
			£ -	
Fixed assets	£ 1,818.00	£ 5,734	£ 3,916.00	See fixed asset schedule

Note 1: Receipts (other)

Insurance Claim	£ 14,844.50	0	£ 14,844.50	An insurance claim in 2018-9 in respect of Dinedor Camp resulted in a total claim of £14,844.50 (2019-20 - £0)
Insurance Premium rebate/repayment	£ 2,621.61	£ 1,225.81	£ 1,395.80	Insurance premium reduced as a result of a change in the way buildings at Dinedor Camp are insured which placed responsibility for insurance with tenants. Part of the premium paid was repaid by the tenants and part rebated by insurers as a result of the change resulting in a reduction in overall insurance premiums

Telephone mast lease payment	£ 2,904.11	£ 2,000.00	£ 904.11	In 2018-9 an additional payment was made in error by the lessees (and rebated that year)
Grants received	£ -	£ 2,000.00	-£ 2,000.00	In 2019-20 a grant of £2,000 was received from Tesco Bags of Help scheme for tools and equipment for Dinedor Camp
Newsletter income	£ -	£ 40.00	-£ 40.00	As a result of the insurance claim in respect of Dinedor Outdoor Centre in 2018, VAT reclaimed and received in 2019-20 increase significantly as a result of increase expenditure on repairs to the Outdoor Centre.
VAT reclaim	£ 416.52	£ 3,169.85	-£ 2,753.33	
	£ 20,786.74	£ 8,435.66	£ 12,351.08	

Note 2:

Payments

Overall, expenditure reduced by some £11,221 between year ended 31.3.2019 and 31.3.2020, primarily as a result of expenditure in connection with an insured event in 2019 on Dinedor Camp (£15,344.50 in 2018-9, £0 in 2019-20). Grants and donations increased from £2500 in 2018-9 to £3,185 in 2019-20 plus an increase in purchases for Dinedor Camp of assets totalling £1,916.00 (£0 2018-9) which was funded by a grant received in 2019-20 and the purchase of a defibrillator in 2019-20 (£0 2018-9) which was also part funded through a British Heart Foundation Grant. Maintenance costs for Dinedor Camp also increased from £46 in 2018-19 to £1,400 in 2019-20. Fluctuations in other items of expenditure were insignificant but contributed to the overall variation in costs.