

**Maker with Rame Parish Council  
NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF ANNUAL GOVERNANCE & ACCOUNTABILITY  
RETURN (EXEMPT AUTHORITY)**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**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 Tuesday 29<sup>th</sup> June 2021**

**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 by contacting :**

Clerk Mrs Allen Email [makerwithramepc@gmail.com](mailto:makerwithramepc@gmail.com) or write to Clerk at 21 Hounster Drive, Millbrook, Cornwall PL101BZ

commencing **Thursday 1<sup>st</sup> July 2021**

and ending Wednesday 11<sup>th</sup> August 2021

**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](mailto:sba@pkf-l.com))

**5. This announcement is made by Clerk to Maker with Rame Parish Council Mrs Allen**



# *Maker with Rame Parish Council*



C/O C Allen  
21 Hounster Dr  
Millbrook  
Cornwall  
PL10 1BZ  
28<sup>TH</sup> June 2021

Dear Sir/Madam

As a result of the May 2021 local elections, Maker with Rame Parish Council has been replaced by 9 newly appointed Councillors and a newly appointed Clerk. There has been minimal handover and the 2020/21 Annual Return had not been completed before the newly appointed Council took office.

After consultation with yourselves, Maker with Rame Parish Council recognise their legal obligation to complete and sign the Annual Governance Statement, however they are not confident that they can confirm that all the due processes have been adhered to in this Financial year as the records they have access to are minimal.

We do note that the Internal Auditor has completed and signed off the Accounts after consultation with the previous RFO/Clerk and she has provided a letter of representation.

However, the Parish Council is undertaking a complete review of its policies and procedures in accordance with the JAP practitioners guide, to ensure there are transparent and robust processes put in place during 2021/22 that will address any weaknesses that have been identified.

## **Exercise of Public rights.**

It was noted that in 2020, the Exercise of electors rights was not made in compliance with the regulations at the time. We believe this was an oversight by the previous RFO during the Covid crisis. The 2020/21 notice is included in the paperwork due to be submitted to yourselves on 29<sup>th</sup> June 2021.

## **General/ specific reserves.**

The Parish Council are currently reviewing the Capital works programme that the previous administration had budgeted for. However, sums have been identified that were allocated for the new Car park and possible road improvement projects not included on previous years Agar submissions. The new Council may identify new projects that the community may consider as being more important.

## **Assets.**

The Parish Council have identified some items on the Asset Register that probably should be redesignated as Community Assets and are currently reviewing the paperwork to ascertain if the register needs to be adjusted in accordance with JAP guidance.

Kind regards

*J Weale*

Chairman Maker with Rame Parish Council.



# Annual Internal Audit Report 2020/21

Maker with Rame Parish Council

<https://www.mwrpc.org/> ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2021, 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 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) 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).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

12/05/2021

DD/MM/YYYY

10/06/2021

Name of person who carried out the internal audit

Clive Murphy Ltd.

INTERNAL AUDITOR

Signature of person who carried out the internal audit

*Clive Murphy*

Date

10/06/2021

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Maker with Rame Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
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:

28/06/21

and recorded as minute reference:

216/216.

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

Chairman



Clerk



<https://www.mwrpc.org/> PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2020/21 for

Maker with Rame Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	122,486	137,148	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	69,800	77,360	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	9,234	4,704	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	13,579	13,659	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	50,793	39,046	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	137,148	166,507	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	137,148	166,507	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	845,268	846,111	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

*Fuller* REQUIRED

Date

28.6.21

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

28.6.21

as recorded in minute reference:

M 216/21C

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

*Seals* REQUIRED



## Section 3 – External Auditor's Report and Certificate 2020/21

In respect of

Maker with Rame Parish Council

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

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

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

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2020/21

(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 2020/21

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 2021.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY



Maker with Rame Parish Council  
**RECEIPTS AND PAYMENTS**  
**MANAGEMENT REPORT 2021/21 AS 31/3/2021**

Actual  
2020/21

£

Brought Forward

£137,148

**RECEIPTS**

Precept	£77,360
CTS Grant	£950
Boat park	£2,300
Toilet Donations	£0
VAT refund	£0
Mount Edgecumbe	£300
Bank Interest	£43
Lmp	£1,011
Donation	£100

**Total Income**

**£82,064**

**PAYMENTS**

VAT	£1,261.42
Playground maintenance and repairs	£633.73
Maintenance	£478.00
Salaries	£13,086.64
Nest	£370.80
Hmrc	£201.93
Clerk exp	£1,196.75
Training/ Subscriptions	£815.55
Grass Control	£7,780.00
Zoom	£83.93
Hall Rent	£0.00
Dog Warden	£1,009.42
Ndp website	£16.67
Misc	£100.79
Laptop purchase	£843.31
Audit fee	£738.00
Grants	£8,250.00
Ico	£40.00
Ict licenses/ hosting fee etc	£509.25
Toilet cleaning	£6,380.00
Toilet supplies	£1,199.03
Toilet lighting	£553.70
Toilet water	£1,080.04
Toilet rates	£1,374.75
Toilet maintenance	£101.96
Street lighting	£1,467.26
Swimming buoys	£1,041.66
Insurance	£2,090.57

**Total Payments**

**£52,705.16**

**Profit/ ( Loss)**

**£29,359.12**


**Carry forward**

**£166,506.87**

Represented by:-

Current Account Bank statement  
Deposit Account bank statement  
Less cheque 103093 not presented  
**TOTAL**

£72,090.95  
£94,763.75  
£347.83  
**£166,506.87**

  
10.6.21

## Bank reconciliation

Name of smaller authority: Maker with Rame Parish Council

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

Financial year ending 31 March 2021

Prepared by Caroline Allen

Clerk/ RFO

Date: 11/06/2021

	£	£
<b>Balance per bank statements as at 31/3/21</b>		
Current Account	72,090.95	
Deposit Account	94,763.75	

166,854.70

Petty cash float (if applicable)

-

Less: any un-presented cheques as at 31/3/31

Cheque number	103093	£347.83
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(347.83)

Add: any un-banked cash as at 31/3/31

-

Net balances as at 31/3/21 (Box 8)

166,506.87



# Explanation of variances – pro forma

Name of smaller authority: **Maker with Rame Parish council**  
County area: **Cornwall**

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	122,486	137,148				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	69,800	77,360	7,560	10.83%	NO		
3 Total Other Receipts	9,234	4,704	-4,530	49.06%	YES		due to delay in processing payment by Hmrc, Boat park income 2019/20 £ 3120, In 2020/21 it was
4 Staff Costs	13,579	13,659	80	0.59%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	50,793	39,046	-11,747	23.13%	YES		development project in 2019/20 £6,275 , Nil expenditure in 2020/21 due to Covid.
7 Balances Carried Forward	137,148	166,507				VARIANCE EXPLANATION NOT REQUIRED	
					YES	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	137,148	166,507				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	845,268	846,111	843	0.10%	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



## 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:

	£	£	£
<b>Earmarked reserves:</b>			
Reserve 1 Car Park *	75000		
		75000	
<b>General reserve</b>	91507		
		91507	
<b>Total reserves (must agree to Box 7)</b>			<b>166507</b>

\* Previous Parish Council had plans to create a car park for the school.



# Clive Murphy Ltd

## ACCOUNTANTS

19 Anderton Rise • Millbrook • Torpoint • Cornwall • PL10 1DA

Telephone: 01752 822975 • email: [clive@clivemurphy.co.uk](mailto:clive@clivemurphy.co.uk)

Web: [www.clivemurphy.co.uk](http://www.clivemurphy.co.uk)

10<sup>th</sup> June 2021

Caroline Allen  
Acting Clerk to Maker-with-Rame Parish Council

Dear Caroline,

I enclose the Annual Governance and Accountability Return 2020/21, having completed the Annual Internal Audit Report section.

In completing the Report I have relied in part on assurances provided by Sandy Visick, and a copy of the 'Letter of Representation' signed by Sandy is attached.

Whilst carrying out the internal audit I noticed that:-

- As bank balances are in excess of £100,000 the Authority should have an appropriate investment strategy in place as required by S1.11 of the JPAG Practitioners' Guide.
- Regarding the procedures in place for the acquisition of formal tenders and quotes. The threshold for acquiring tenders is shown differently in the Financial Regulations and Standing Orders. These amounts should be aligned.
- It was not clear if there are any limits in place to restrict the making of on-line bank payments.
- The assets register should be regularly updated.
- When the 2020 Annual Governance & Accountability Return was published in July 2020 it did not include a statement signed by the RFO to the effect that the accounting statement had not yet been reviewed by the external auditor and thus may be subject to change.
- Little or no supporting documentation was made available relating to grants made by the Council during the year to 31<sup>st</sup> March 2021.
- The payments recorded as made to the Clerk in the bookkeeping records exceeded the net pay figures shown in the copy payslips by £251.22. This could be due to Clerk's expenses having been recorded with the Clerk's Salary. It appears that the Clerk was paid a £20pm office space allowance which may have been included with the salary. Not all expense claims were made available and as the amount involved was relatively small no attempt has been made to reconcile the figures.
- The VAT claim for the period to 31/12/2020 had not been received at 31/03/2021.

I do not regard any of these issues as being of such significance that they required me to state that any of the internal control objectives had not been met.

As the internal audit is now complete I enclose my invoice for this work which I trust you will find satisfactory. With the practical difficulties encountered my actual time charges came out rather higher than I would have wished, and as a gesture of goodwill I have kept the discounted amount payable to the same amount as last year.



If there are any problems or anything is not clear, please do not hesitate to contact me.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'M.C. Murphy', written over the printed name.

M.C. Murphy



Note to the Internal Audit Report 2020/21

The Council does not keep or use petty cash.

The authority did not certify itself as exempt from a limited assurance review in 2019/20.

The authority has an annual turnover that exceeds £25,000.

Internal control objectives F,K and L have therefore been marked as not covered.

Clive Murphy Ltd.

10<sup>th</sup> June 2021



**MAKER WITH RAME PARISH COUNCIL**

The Coach House

Millpool Head

Millbrook

Cornwall

PL10 1AW

E-mail: makerwithramepc@gmail.com

Clive Murphy Limited  
19, Anderton Rise  
Millbrook  
Cornwall PL10 1DA

COPY

Dear Sir,

**LETTER OF REPRESENTATION**

As requested I confirm that all financial books and records for the year to 31<sup>st</sup> March 2021 have been provided to you, together with minutes of all Council meetings.

I also confirm the following:-

- The bank balances at 31<sup>st</sup> March 2021 were £72,090.95 on the Barclays current account, and £94,763.75 on the Barclays Premium account. With no petty cash held.
- That bank balances shown by the bank statements are reconciled to the bookkeeping spreadsheet balances on a monthly basis.
- That the Clerk's salary has been correctly calculated and authorised, and that tax, National Insurance and pension deductions have been correctly reported and paid to H.M. Revenue & Customs and NEST as appropriate.
- That items or services have been competitively purchased as required by S.94 of the Standing Orders.
- That the Council prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risk, both regular and ad hoc, and that a risk register was also prepared.
- That the Council prepared an annual budget in support of it's precept, and that the full Council considered, approved and adopted the annual precept.
- That the actual expenditure was compared to budgeted expenditure and significant unexplained differences were reported to the Council.
- That the accounts (sections 1 & 2 of the AGAR) was published on the Council website within 30 working days of being approved by the Council, having been signed and dated by the person presiding at the meeting at which approval was give, and that the 30 day period included the first 10 working days in July 2020.



- That the published documents included the provisions contained in S.26 & S.27 of the Local Audit & Accountability Act 2014 concerning the exercise of public rights.
- That the annual governance statement, external auditor's certificate and sections 1, 2 & 3 of the AGAR were published with the external auditor's review after the period of public rights but before 30<sup>th</sup> September 2020.
- That the Council was not a trustee of any trusts.

All information and explanations provided to you are to the best of my knowledge true and complete.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'S. Visick', with a stylized flourish at the end.

Mrs S. Visick  
Acting Parish Clerk & RFO