

Boxford Parish Council

Bell House, Stone Street Road, Boxford, SUDBURY, Suffolk CO10 5NP
Tel: 01787 210943 Email: pc@boxford.suffolk.gov.uk

Bank Reconciliation for year ending 31st March 2020

Current Account balance at 31 st March 2020	£35238.08
Less outstanding transfer	129.99
	£35108.09
Deposit Account balance at 31 st March 2020	£13395.41
Reserve Account balance at 31 st March 2020	£53137.21
Total	£101640.71

Ledger Balances

CRS	£136027	
DRS	£32143	
Sub Total	£103884	
Less VAT Prepayments at	£2244	
Total	£101640	(as per bank balances)

Debbie Hattrell
Responsible Finance Officer

BOXFORD PARISH COUNCIL

Bell House, Stone Street Road, Boxford, Sudbury, Suffolk CO10 5NP
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Explanation of Variances for External Audit (Year Ending 31st March 2020)

3) The difference of total other receipts amounts to £625 can be explained as the Burial Income in the 2019 Year was £648 higher than in the 2020 Year. The remaining difference is made up with smaller variations over a number of headings.

6) The difference in all other payments amounts to £2397 can be explained as follows: - In the 2020 year greater amounts of £1732 was made under assets to purchase new grit and dog bins and £1536 towards Street Lighting maintenance. Whilst in the 2019 year greater amounts of £590 was paid under the Neighbourhood Plan heading, £209 under miscellaneous and £106 extra for building maintenance. The remaining difference is made up with smaller variations over a number of headings.

8) The differences between boxes 7 and 8 are due to VAT payments still to be re-claimed. In the 2020 year £2243 was paid in respect of VAT.

Explanation for high reserves - £53137 is currently earmarked for a new cemetery, future street lighting renewal and the production of a Neighbourhood Plan.

Debbie Hattrell
Responsible Finance Officer – Boxford Parish Council

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Boxford 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
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓

*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:

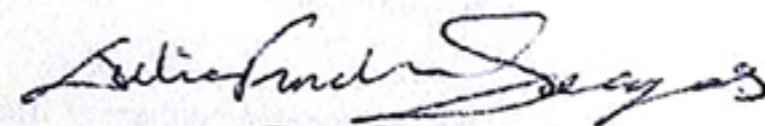
01/06/2020

and recorded as minute reference:

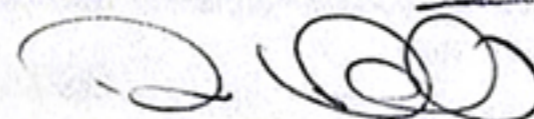
M6/2020

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

Chairman



Clerk



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

www.boxfordsuffolk.com/BoxfordParishCouncil.cfm

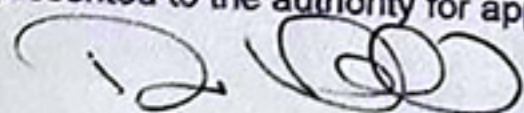
Section 2 – Accounting Statements 2019/20 for

Boxford Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	82,292	94,442	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.
2. (+) Precept or Rates and Levies	37,280	38,020	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,190	3,565	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	13,705	14,131	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	15,615	18,012	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	94,442	103,884	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	92,901	101,641	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	59,473	61,205	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

01/06/2020

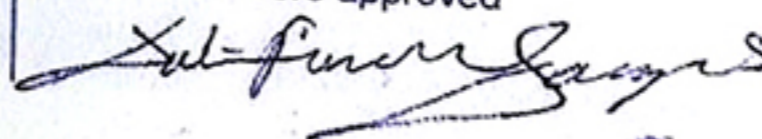
I confirm that these Accounting Statements were approved by this authority on this date:

01/06/2020

as recorded in minute reference:

M6/2020

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



Boxford Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2020

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

	Notes
<p>1. The audit of accounts for Boxford Parish Council for the year ended 31 March 2020 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 November. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Boxford Parish Council on application to:</p> <p>(a) <u>Debbie Hattrell - Clerk to Council</u> <u>12 Hitchcock Place</u> <u>Sudbury</u> <u>Suffolk CO10 1NU</u></p> <p>(b) <u>9.30 -> 3.30</u> <u>Monday to Friday</u></p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any person on payment of £ ____ (c) for each copy of the Annual Governance & Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u>Debbie Hattrell</u> <u>Clerk to Council</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>30th November 2020</u></p>	<p>(e) Insert the date of placing of the notice</p>

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

BOXFORD PARISH COUNCIL – SF0047

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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- An unpaid debit payment of £129.99 as at the year end has been incorrectly included as an item of expenditure and as a reconciling item in the bank reconciliation. The figures in Section 2, Boxes 6, 7 and 8 should read £17,882, £104,014, and £101,771 respectively.

Other matters not affecting our opinion which we draw to the attention of the authority:

We note that Sections 1 and 2 of the Annual Governance and Accountability Return were approved on 01/06/2020 but that the public rights period did not commence until 01/09/2020. The period set is not strictly in contravention of the timing permitted under the legislation introduced as a result of Covid-19, but it should be noted that this year's extension to allow later public inspection was intended to allow for authorities who were not able to approve their AGAR until as late as the statutory deadline of 31 August 2020.

Regulation 12 (3) of the Accounts and Audit Regs 2015 (signing and approval of the statement of accounts for Category 2 authorities) requires the Responsible Financial Officer, as soon as practicable after the date on which the authority complies with regulation 12 (2c) (re. accounts approved and signed following meeting), to do the following on behalf of the smaller authority:

- a) commence the period for the exercise of public rights in accordance with regulation 14 and regulation 15; and
- b) notify the local auditor of the date on which that period was so commenced.

We fully appreciate the difficulties arising as a result of coronavirus restrictions; however, please consider the requirements of the Accounts and Audit Regulations 2015, when setting the date for the approval of the AGAR in relation to the public rights period in future years.

3 External auditor certificate 2019/20

We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

06/11/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)