Iron Acton Parish Council

Annual Budget - By Centre

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
100	**Income**											
1075	CIL	2,000	152	0	0	0	0	0	14,765	0	0	0
1076	Precept	47,000	47,000	0	0	54,771	0	54,771	54,772	56,313	0	0
1090	Interest Received	5	143	0	0	150	0	150	61	0	0	0
1200	Wayleave	110	206	0	0	95	0	95	0	0	0	0
	Total Income	49,115	47,501	0	0	55,016	0	55,016	69,598	56,313	0	0
	Movement to/(from) Gen Reserve	49,115	47,501			55,016		55,016	69,598	56,313		
110	**Administration**											
4000	Staff Salary inc oncosts	15,800	16,353	0	0	17,100	0	17,100	10,242	17,500	0	0
4040	Pension	0	0	0	0	0	0	0	457	650	0	0
4060	Staff Expenses	500	236	0	0	300	0	300	128	312	0	0
4070	Staff Mileage	500	170	0	0	300	0	300	0	200	0	0
4080	Training/Courses	750	0	0	0	500	0	500	0	500	0	0
4090	Bank Charges	100	72	0	0	216	0	216	36	216	0	0
4100	Audit Fees	500	400	0	0	500	0	500	400	500	0	0
4110	Professional Fees	1,000	976	0	0	1,000	0	1,000	150	600	0	0
4120	Subscriptions & Memberships	500	966	0	0	700	0	700	535	800	0	0
4140	Insurance	1,100	913	0	0	1,000	0	1,000	928	1,000	0	0
4150	Stationery/Postage	800	165	0	0	500	0	500	0	350	0	0
4160	Telephone & Broadband	500	375	0	0	500	0	500	262	600	0	0
4170	Website/IT	250	35	0	0	250	0	250	10	1,000	0	0
4180	Computer/IT Equipment	200	0	0	0	600	0	600	0	200	0	0
4190	Grants/Donation (137) Paid	1,000	300	0	0	1,000	0	1,000	0	1,000	0	0

Continued on next page

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4200	Rates - General	0	51	0	0	100	0	100	0	100	0	0
4210	Meeting Room Hire	400	286	0	0	400	0	400	22	400	0	0
4220	Book	150	0	0	0	150	0	150	0	0	0	0
4230	Elections	2,850	0	0	0	1,000	0	1,000	350	350	0	0
4240	Notice Boards	100	0	0	0	200	0	200	0	200	0	0
4250	Parish Maintenance	2,000	300	0	0	2,000	0	2,000	450	2,000	0	0
4260	Sunderies	0	389	0	0	500	0	500	0	250	0	0
4275	Phonebox	150	0	0	0	150	0	150	0	150	0	0
4310	Miscellaneous	2,865	0	0	0	2,000	0	2,000	0	1,000	0	0
	Overhead Expenditure	32,015	21,986	0	0	30,966	0	30,966	13,971	29,878	0	0
	Movement to/(from) Gen Reserve	(32,015)	(21,986)			(30,966)		(30,966)	(13,971)	(29,878)		
130	**Allotments**											
1400	Allotment Income	1,000	1,185	0	0	1,000	0	1,000	0	500	0	0
	Total Income	1,000	1,185	0	0	1,000	0	1,000	0	500	0	0
4300	Water	450	0	0	0	0	0	0	0	0	0	0
4310	Miscellaneous	650	0	0	0	500	0	500	0	250	0	0
4630	Allotments - NL	200	475	0	0	650	0	650	599	650	0	0
4640	Allotments - SR	200	3,326	0	0	500	0	500	748	500	0	0
	Overhead Expenditure	1,500	3,801	0	0	1,650	0	1,650	1,347	1,400	0	0
	Movement to/(from) Gen Reserve	(500)	(2,616)			(650)		(650)	(1,347)	(900)		
140	**Cemetery**											
1500	Cemetery Income	700	600	0	0	700	0	700	0	500	0	0

Continued on next page

Iron Acton Parish Council

Annual Budget - By Centre

		Last Year Budget	Last Year Actual	Current Year Brought Forward	Current Year Net Virement	Current Year Agreed	Current Year EMR	Current Year Total	Current Year Actual YTD	Next Year Agreed	Next Year EMR	Next Year Carried Forward
	Total Income	700	600	0	0	700	0	700	0	500	0	0
4310	Miscellaneous	100	0	0	0	100	0	100	0	100	0	0
4400	Rates - Cemetery	190	156	0	0	190	0	190	225	225	0	0
	Overhead Expenditure	290	156	0	0	290	0	290	225	325	0	0
	Movement to/(from) Gen Reserve	410	444			410		410	(225)	175		
150	**Open Spaces**											
4450	Church yard maintenance	0	3,020	0	0	4,000	0	4,000	2,040	3,500	0	0
4500	Open Spaces Grasscutting	5,500	4,463	0	0	5,500	0	5,500	4,288	5,500	0	0
4510	Village Green	1,000	5,317	0	0	2,000	0	2,000	95	1,500	0	0
4520	Footpaths	0	0	0	0	250	0	250	0	250	0	0
4530	Bus Shelters - Repair	100	496	0	0	250	0	250	210	250	0	0
4540	Bus Shelters - Cleaning	360	30	0	0	360	0	360	0	360	0	0
4550	Bins	100	95	0	0	100	0	100	200	450	0	0
4560	Open Spaces Miscellaneous	100	0	0	0	100	0	100	0	100	0	0
4570	Trees/Chilwood	2,500	1,233	0	0	3,000	0	3,000	7,079	6,000	0	0
4580	Coach Pool	150	0	0	0	150	0	150	0	150	0	0
4652	Signs	0	0	0	0	0	0	0	311	250	0	0
	Overhead Expenditure	9,810	14,654	0	0	15,710	0	15,710	14,223	18,310	0	0
	Movement to/(from) Gen Reserve	(9,810)	(14,654)			(15,710)		(15,710)	(14,223)	(18,310)		
160	**Parish Meadows**											
4600	Meadows Maintenance	2,000	2,396	0	0	3,000	0	3,000	447	2,000	0	0
4610	Meadows Capital Projects	5,000	0	0	0	5,000	0	5,000	0	5,000	0	0

Continued on next page

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4620	Meadows Play Area Inspection	200	75	0	0	100	0	100	150	400	0	0
	Overhead Expenditure	7,200	2,471	0	0	8,100	0	8,100	597	7,400	0	0
	Movement to/(from) Gen Reserve	(7,200)	(2,471)			(8,100)		(8,100)	(597)	(7,400)		
999	**VAT**											
115	VAT on Receipts	1,000	1,332	0	0	1,000	0	1,000	2,809	2,000	0	0
	Total Income	1,000	1,332	0	0	1,000	0	1,000	2,809	2,000	0	0
515	VAT on Payments	1,000	2,809	0	0	1,000	0	1,000	2,721	2,000	0	0
	Overhead Expenditure	1,000	2,809	0	0	1,000	0	1,000	2,721	2,000	0	0
	Movement to/(from) Gen Reserve	0	(1,477)			0		0	88	0		
	Total Budget Income	51,815	50,618	0	0	57,716	0	57,716	72,407	59,313	0	0
	Expenditure	51,815	45,878	0	0	57,716	0	57,716	33,084	59,313	0	0
	Movement to/(from) Gen Reserve	0	4,741			0		0	39,323	0		

IRON ACTON PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)
The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

NOTICE

1. Date of announcement_____16th June 2021_____________(a)

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.
Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2020, these documents will be available on reasonable notice by application to:

(b) ___clerk@ironactonparishcouncil.co.uk
___Tel - 07790883503
___PO BOX 1959, Yate, Bristol, BS370DJ

commencing on (c) __ 17th June 2021

and ending on (d) ___ 28th July 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 subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

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

5. This announcement is made by (e) Donna Ford – Parish Clerk / RFO

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

INDEPENDENT INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF

IRON ACTON PARISH COUNCIL

YEAR ENDED 31ST MARCH 2021

I have examined the Council's records in the areas delineated in the attached schedule and made enquiries as deemed appropriate.

In my opinion the systems of internal controls is adequate for the purpose intended and there are no matters to be brought to your attention.

Iain Selkirk FCA
Appointed Independent Internal Auditor

16.04.21

AUDITORS REPORT TO THE MEMBERS OF:-

IRON ACTON PARISH COUNCIL

31.03 21

	Y N N/A		COMMENTS
1 a	Y	Is the cashbook maintained and up to date	
b	Y	Is the cashbook arithmetic correct	
c	Y	Is the cashbook regularly balanced and reconciled to the bank	
2 a	Y	Have Standing Orders and Financial Regulations been formally adopted	
b	Y	Are Standing Orders and Financial Regulations regularly reviewed	
c	Y	Has an RFO been appointed with specific duties	
d	Y	Have items or services above a de minimis amount been competitively purchased	
e	Y	Has the Clerk authority to spend in emergencies	Up to £100
		From what level are quotes required	over £1,000
		From what level are tenders required	large jobs
3 a	Y	Are payments in the cashbook supported by invoices, authorised and minuted	
b	Y	Has VAT on payments been identified, recorded and reclaimed	
c	Y	Is S137 expenditure separately recorded and within statutory limits	
d	Y	Is S137 expenditure separately minuted as such	
e	Y	Is the signing authority two or more councillors	
f	Y	Is the Clerk a signatory	
g	Y	Are the counterfoils initialled by the signatories	
h	y	Are invoices vouched to payments	
4 a	y	Is there a procedure in place for the regular audit of internal controls	
b	y	Has a member of the Committee been appointed internal internal auditor	
c	y	Does he have a specific programme and does he report to meetings	
5 a	N	Does scanning of the minutes identify any unusual activity	
b	Y	Is the annual risk assessment minuted	
c	Y	Is insurance cover appropriate and adequate	
d	Y	Are internal financial controls documented and regularly reviewed.	
6 a	Y	Has the Council prepared an annual budget in support of its precept	
b	Y	Is actual expenditure against budget regularly reported to the Council	
c	N	Are there any significant unexplained variances from budget	

7	a	Y	Is income properly recorded and banked as promptly as possible
	b	Y	Does the precept recorded in the cash book agree to the District Councils notification
	c	N/A	Where income is raised by rental or lettings has the VAT position been clarified
	d	N/A	Are security controls over cash adequate and effective
8	a	N/A	Is petty cash spent recorded and supported by VAT invoices/receipts
	b	N/A	Is petty cash expenditure reported to each Council meeting
	c	Y	Is petty cash expenditure reimbursed regularly
	d	Y	Or does the Clerk present petty cash with her expenses supported by VAT invoices/receipts
9	a	Y	Do salaries paid agree to with those approved by the Council
	b	Y	Has PAYE/NIC been properly operated by the Council as employer
	c	Y	Are other payments to the Clerk and staff reasonable and approved by the Council
	d	N/A	Where PAYE/NIC is not operated due to the low salary level has HMRC been informed
10	a	Y	Does the Council maintain an Asset Register of all material assets owned
	b	Y	Is the Register up to date
	c	Y	Do the values agree to insurance valuations
	d	N/A	Are movements in Treasury Deposits accurately recorded
11	a	Y	Is each bank account reconciled on a regular basis
	b	N	Are there any unexplained balancing entries in any reconciliation
12	a	Y	Are accounts prepared on the correct accounting basis
	b	Y	Do the accounts reflect the cashbook entries
	c	Y	Is there an audit trail from the underlying financial records to the accounts
	d	Y	Where appropriate have debtors and creditors been properly recorded
13	a	Y	Are minutes signed, initialled and pages sequentially numbered
14	a	Y	Do Burial receipts agree to the attendant Burial records
	b	Y	Are rights or permissions properly recorded
15	a	N/A	Any evidence of fraudulent activity should be brought to the attention of the Chairman
16		Y	Town Trust ND Playing Field Trust

REVIEWED ANNUALLY

Annual Internal Audit Report 2020/21

Iron Acton Parish Council

www.ironactonparishcouncil.co.uk

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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken: 21 APRIL 2021

Name of person who carried out the internal audit: IAIN A. SELKIRK FCA

Signature of person who carried out the internal audit

Date: 21 APRIL 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 2 – Accounting Statements 2020/21 for

Iron Acton Parish Council

	Year ending 31 March 2020 £	Year ending 31 March 2021 £	Notes and guidance: *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.*
1. Balances brought forward	45,907	50,648	*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	47,000	54,772	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	3,618	18,029	*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	16,353	17,753	*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	29,525	26,593	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	50,648	79,103	*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	50,648	79,103	*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	40,770	40,770	*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).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*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

Date 06/05/2021

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

06/05/2021

as recorded in minute reference:

16.05.21

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

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Iron Acton 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	Agreed No*	N/A	'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.			✓	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:

06/05/2021

and recorded as minute reference:

15.05.21

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

Chairman

Clerk

www.ironactonparishcouncil.co.uk

ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2021

Iron Acton Parish Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistant with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer		Date	7.5.21.
I confirm that these accounts are approved by the Council and recorded as council minute reference	14.05.21	Dated	6.5.21
Signed on behalf of the above Council (Chair)		Date	7.5-21

		Last Year £	This Year £	General Notes for Guidance
1	Balances brought forward	45,907	50,648	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2	Annual Precept	47,000	54,772	Total amount of Precept income received in the year
3	Total other receipts	3,618	18,029	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	16,353	17,753	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings
6	Total other payments	29,52~~4~~5	26,593	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forwrd	50,648	79,103	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	50,648	79,103	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	40,770	40,770	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

* A brief explanation of significant variations from last year to this year in Section 2;
* Bank Reconciliation as at 31 March

Iron Acton Parish Council

Summary Receipts and Payments for Year Ended 31st March 2021

Last Year Ended 31st March 2020			Current Year Ended 31st March 2021
	Receipts		
47,000.00	Precept		54,772.00
47,000.00		Sub Total	**54,772.00**
	Operating Income		
500.97	Income		14,849.74
1,185.00	Allotments		370.00
600.00	Cemetery		0.00
1,332.25	VAT		2,809.18
50,618.22		Total Receipts	**72,800.92**
	Running Costs		
21,986.07	Administration		23,278.59
3,801.22	Allotments		2,315.05
156.00	Cemetery		224.55
14,654.35	Open Spaces		14,885.61
2,470.77	Parish Meadows		597.00
2,809.18	VAT		3,045.01
45,877.59		Total Payments	**44,345.81**
	Receipts and Payments Summary		
45,906.87	**Opening Balance**		**50,647.50**
50,618.22	Add Total Receipts(As Above)		72,800.92
96,525.09			123,448.42
45,877.59	Less Total Payments(As Above)		44,345.81
50,647.50	**Closing Balance**		**79,102.61**
	These cumulative funds are represented by:		
11,590.82	Current Bank A/c		22,860.64
39,056.68	Reserve Bank A/c		56,241.97
50,647.50			**79,102.61**
	Reserve Balances are represented by:		
4,740.63	Current Year Fund		28,455.11
45,906.87	General Reserves		50,647.50
50,647.50			**79,102.61**

Signed : 7.5.21 (Chairman) (RFO)

Iron Acton Parish Council

Bank Reconciliation Statement as at 31/03/2021
for Cashbook 1 - Current Bank A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current Natwest	31/03/2019		0.00
Current Unity	01/12/2020		22,860.64
			22,860.64

Unpresented Cheques (Minus)

	Amount	
	0.00	
		0.00
		22,860.64

Receipts not Banked/Cleared (Plus)

	0.00	
		0.00
		22,860.64
	Balance per Cash Book is :-	**22,860.64**
	Difference is :-	**0.00**

Iron Acton Parish Council

Bank Reconciliation Statement as at 31/03/2021
for Cashbook 2 - Reserve Bank A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Unity Trust Reserve	01/12/2020		56,241.97
			56,241.97

Unpresented Cheques (Minus)

	Amount	
	0.00	
		0.00
		56,241.97

Receipts not Banked/Cleared (Plus)

	0.00	
		0.00
		56,241.97

Balance per Cash Book is :-	**56,241.97**
Difference is :-	**0.00**

Explanation of variances – pro forma

Name of smaller authority: Iron Acton Parish Council

County area (local councils and parish meetings only):

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

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

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	45,907	50,648				
2 Precept or Rates and Levies	47,000	54,772	7,772	16.54%	YES	Increase in precept to cover £4000 in churchyard maintenance and £4000 for additional tree work required.
3 Total Other Receipts	3,618	18,029	14,411	398.31%	YES	14,756 receieved in CIL payments
4 Staff Costs	16,353	17,753	1,400	8.56%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	29,525	26,593	-2,932	9.93%	NO	
7 Balances Carried Forward	50,648	79,103			NO	
8 Total Cash and Short Term Investments	50,648	79,103				
9 Total Fixed Assets plus Other Long Term Investments and	40,770	40,770	0	0.00%	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

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **IRON ACTON PARISH COUNCIL – AV0064**

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 2021; 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 2020/21

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.

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

We note that the smaller authority used the 2019/20 template when publishing the notice advertising the period for the exercise of public rights for the 2020/21 AGAR. In our view there was no impact on the public's ability to exercise their rights to inspect the 2020/21 accounting records; however, the authority should ensure care is taken to use the correct templates.

3 External auditor certificate 2020/21

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 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature	PKF Littlejohn LLP	Date	16/08/2021

* 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)

Iron Acton Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2021

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

Accounts and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for **Iron Acton Parish Council** for the year ended 31 March 2021 has been completed and the accounts have been published.

2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of **Iron Acton Parish Council** on application to:

   (a) Donna Ford – Clerk / RFO
   PO Box 1959
   Yate
   Bristol
   BS37 0DJ

   (b) Monday – Friday
   9am – 5pm - By appointment only

3. Copies will be provided to any person on payment of £0.10p (c) for each copy of the Annual Governance & Accountability Return.

Announcement made by: (d) - Donna Ford – Clerk / RFO

Date of announcement: (e) – 30th September 2021