Section 3 – External Auditor Report and Certificate 2021/22

In respect of	**Iron Acton Parish Council - AV0064**

1 Respective responsibilities of the body and the auditor

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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:

None

3 External auditor certificate 2021/22

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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature	PKF Littlejohn LLP SIGNATURE REQUIRED	Date	08/09/2022

* 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 Budget - By Combined Account Code

		2021.22		2022.23				2023.24		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Budget Income										
115	VAT on Receipts	2,000	3,045	2,060	0	0	0	2,163	0	0
1075	CIL	0	15,203	0	18,483	0	0	0	0	0
1076	Precept	56,313	56,313	57,758	57,758	0	0	61,206	0	0
1090	Interest Received	0	36	0	148	0	0	0	0	0
1100	Grants & Donation Received	0	9,750	0	2,150	0	0	0	0	0
1200	Wayleave	0	26	0	0	0	0	0	0	0
1300	Other Income	0	37	0	164	0	0	0	0	0
1400	Allotment Income	500	858	100	0	0	0	100	0	0
1500	Cemetery Income	500	520	350	300	0	0	368	0	0
	Total Income	59,313	85,788	60,268	79,004	0	0	63,837	0	0
Overhead Expenditure										
515	VAT on Payments	2,000	3,646	2,060	-2,528	0	0	2,163	0	0
4000	Staff Salary inc oncosts	17,500	17,857	18,025	10,926	0	0	18,926	0	0
4040	Pension	650	691	670	438	0	0	704	0	0
4060	Staff Expenses	312	284	312	180	0	0	328	0	0
4070	Staff Mileage	200	30	200	38	0	0	210	0	0
4080	Training/Courses	500	0	500	0	0	0	525	0	0
4090	Bank Charges	216	72	216	36	0	0	227	0	0
4100	Audit Fees	500	405	500	410	0	0	525	0	0
4110	Professional Fees	600	585	600	384	0	0	630	0	0
4120	Subscriptions & Memberships	800	739	800	366	0	0	840	0	0
4140	Insurance	1,000	944	1,000	875	0	0	1,050	0	0
4150	Stationery/Postage	350	302	350	23	0	0	368	0	0

Continued on next page

Annual Budget - By Combined Account Code

		2021.22		2022.23				2023.24		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4160	Telephone & Broadband	600	394	600	320	0	0	630	0	0
4170	Website/IT	1,000	784	1,150	611	0	0	1,208	0	0
4180	Computer/IT Equipment	200	0	200	0	0	0	210	0	0
4190	Grants/Donation (137) Paid	1,000	0	1,000	0	0	0	1,050	0	0
4200	Rates - General	100	0	100	0	0	0	105	0	0
4210	Meeting Room Hire	400	109	400	163	0	0	420	0	0
4225	Defib	0	0	0	2,150	0	0	200	0	0
4230	Elections	350	0	350	0	0	0	368	0	0
4240	Notice Boards	200	0	200	0	0	0	210	0	0
4250	Parish Maintenance	2,000	1,650	2,250	1,025	0	0	2,363	0	0
4260	Chairmans allowance	250	0	250	0	0	0	263	0	0
4275	Phonebox	150	0	150	0	0	0	158	0	0
4310	Miscellaneous	1,350	0	1,350	0	0	0	1,418	0	0
4400	Rates - Cemetery	225	225	225	56	0	0	236	0	0
4450	Church yard maintenance	3,500	2,265	3,000	1,760	0	0	3,150	0	0
4500	Open Spaces Grasscutting	5,500	4,976	6,000	3,830	0	0	6,300	0	0
4510	Village Green	1,500	0	1,500	0	0	0	1,575	0	0
4520	Footpaths	250	0	250	0	0	0	263	0	0
4530	Bus Shelters - Repair	250	0	250	0	0	0	263	0	0
4540	Bus Shelters - Cleaning	360	0	360	0	0	0	378	0	0
4550	Bins	450	720	450	326	0	0	473	0	0
4560	Open Spaces Miscellaneous	100	0	100	0	0	0	105	0	0
4570	Trees/Chilwood	6,000	2,790	6,000	2,665	0	0	6,300	0	0
4580	Coach Pool	150	0	150	2,246	0	0	300	0	0
4600	Meadows Maintenance	2,000	0	2,000	0	0	0	2,100	0	0

Continued on next page

Annual Budget - By Combined Account Code

		2021.22		2022.23				2023.24		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4610	Meadows Capital Projects	5,000	9,698	5,000	846	0	0	5,250	0	0
4620	Meadows Play Area Inspection	400	80	600	0	0	0	800	0	0
4630	Allotments - NL	650	478	400	375	0	0	420	0	0
4640	Allotments - SR	500	105	500	96	0	0	525	0	0
4652	Signs	250	0	250	295	0	0	300	0	0
	Overhead Expenditure	59,313	49,828	60,268	27,912	0	0	63,837	0	0
	Total Budget Income	59,313	85,788	60,268	79,004	0	0	63,837	0	0
	Expenditure	59,313	49,828	60,268	27,912	0	0	63,837	0	0
	Net Income over Expenditure	0	35,960	0	51,091	0	0	0	0	0
	plus Transfer from EMR	0	153	0	0	0	0	0	0	0
	less Transfer to EMR	0	0	0	18,483	0	0	0	0	0
	Movement to/(from) Gen Reserve	0	36,113	0	32,608	0		0		

		Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
100	**Income**						
1076	Precept	57,758	61,206	63,042	64,933	66,881	0
	Total Income	**57,758**	**61,206**	**63,042**	**64,933**	**66,881**	**0**
	Net Income over Expenditure	**57,758**	**61,206**	**63,042**	**64,933**	**66,881**	**0**
110	**Administration**						
4000	Staff Salary inc oncosts	18,025	18,926	19,494	20,079	20,681	0
4040	Pension	670	704	725	747	769	0
4060	Staff Expenses	312	328	338	348	358	0
4070	Staff Mileage	200	210	216	222	229	0
4080	Training/Courses	500	525	541	557	574	0
4090	Bank Charges	216	227	234	241	248	0
4100	Audit Fees	500	525	541	557	574	0
4110	Professional Fees	600	630	649	668	688	0
4120	Subscriptions & Memberships	800	840	865	891	918	0
4140	Insurance	1,000	1,050	1,082	1,114	1,147	0
4150	Stationery/Postage	350	368	379	390	402	0
4160	Telephone & Broadband	600	630	649	668	688	0
4170	Website/IT	1,150	1,208	1,244	1,281	1,319	0
4180	Computer/IT Equipment	200	210	216	222	229	0
4190	Grants/Donation (137) Paid	1,000	1,050	1,082	1,114	1,147	0
4200	Rates - General	100	105	108	111	114	0
4210	Meeting Room Hire	400	420	433	446	459	0
4225	Defib	0	200	206	212	218	0
4230	Elections	350	368	379	390	402	0
4240	Notice Boards	200	210	216	222	229	0
4250	Parish Maintenance	2,250	2,363	2,434	2,507	2,582	0
4260	Chairmans allowance	250	263	271	279	287	0
4275	Phonebox	150	158	163	168	173	0
4310	Miscellaneous	1,000	1,050	1,082	1,114	1,147	0
	Total Overhead Expenditure	**30,823**	**32,568**	**33,547**	**34,548**	**35,582**	**0**
	Net Income over Expenditure	**(30,823)**	**(32,568)**	**(33,547)**	**(34,548)**	**(35,582)**	**0**
130	**Allotments**						
1400	Allotment Income	100	100	103	106	109	0
	Total Income	**100**	**100**	**103**	**106**	**109**	**0**
4310	Miscellaneous	250	263	271	279	287	0
4630	Allotments - NL	400	420	433	446	459	0
4640	Allotments - SR	500	525	541	557	574	0
	Total Overhead Expenditure	**1,150**	**1,208**	**1,245**	**1,282**	**1,320**	**0**
	Net Income over Expenditure	**(1,050)**	**(1,108)**	**(1,142)**	**(1,176)**	**(1,211)**	**0**
140	**Cemetery**						
1500	Cemetery Income	350	368	379	390	402	0

Continued over page

		Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
	Total Income	**350**	**368**	**379**	**390**	**402**	**0**
4310	Miscellaneous	100	105	108	111	114	0
4400	Rates - Cemetery	225	236	243	250	258	0
	Total Overhead Expenditure	**325**	**341**	**351**	**361**	**372**	**0**
	Net Income over Expenditure	**25**	**27**	**28**	**29**	**30**	**0**
150	**Open Spaces**						
4450	Church yard maintenance	3,000	3,150	3,245	3,342	3,442	0
4500	Open Spaces Grasscutting	6,000	6,300	6,489	6,684	6,885	0
4510	Village Green	1,500	1,575	1,622	1,671	1,721	0
4520	Footpaths	250	263	271	279	287	0
4530	Bus Shelters - Repair	250	263	271	279	287	0
4540	Bus Shelters - Cleaning	360	378	389	401	413	0
4550	Bins	450	473	487	502	517	0
4560	Open Spaces Miscellaneous	100	105	108	111	114	0
4570	Trees/Chilwood	6,000	6,300	6,489	6,684	6,885	0
4580	Coach Pool	150	300	309	318	328	0
4652	Signs	250	300	309	318	328	0
	Total Overhead Expenditure	**18,310**	**19,407**	**19,989**	**20,589**	**21,207**	**0**
	Net Income over Expenditure	**(18,310)**	**(19,407)**	**(19,989)**	**(20,589)**	**(21,207)**	**0**
160	**Parish Meadows**						
4600	Meadows Maintenance	2,000	2,100	2,163	2,228	2,295	0
4610	Meadows Capital Projects	5,000	5,250	5,408	5,570	5,737	0
4620	Meadows Play Area Inspection	600	800	824	849	874	0
	Total Overhead Expenditure	**7,600**	**8,150**	**8,395**	**8,647**	**8,906**	**0**
	Net Income over Expenditure	**(7,600)**	**(8,150)**	**(8,395)**	**(8,647)**	**(8,906)**	**0**
999	**VAT**						
115	VAT on Receipts	2,060	2,163	2,228	2,295	2,364	0
	Total Income	**2,060**	**2,163**	**2,228**	**2,295**	**2,364**	**0**
515	VAT on Payments	2,060	2,163	2,228	2,295	2,364	0
	Total Overhead Expenditure	**2,060**	**2,163**	**2,228**	**2,295**	**2,364**	**0**
	Net Income over Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
	Total Budget Income	60,268	63,837	65,752	67,724	69,756	0
	Expenditure	60,268	63,837	65,755	67,722	69,751	0
	Movement to/(from) Gen Reserve	**0**	**0**	**(3)**	**2**	**5**	**0**

Iron Acton Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2022

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 2022 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 2022

Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Iron Acton Parish Council - AV0064**

1 Respective responsibilities of the body and the auditor

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.

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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 2022; and
• confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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:

None

3 External auditor certificate 2021/22

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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP SIGNATURE REQUIRED Date 08/09/2022

* 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)