

Section 2 – Accounting Statements 2020/21 for

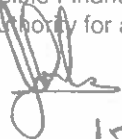
CHILTON TOWN COUNCIL
Re-stated

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	109,032	120,774	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	235,560	250,960	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	23,200	13,286	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	80,438	72,842	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	166,580	163,419 142,478	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	120,774	148,759 169,700	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	119,713	144,397	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	586,314	586,314	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.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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


15/06/2021

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

15/06/2021

as recorded in minute reference:

OM41.20/21

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

E Bruce

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

In respect of

Chilton Town 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

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.

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

See separate sheet

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.

*We do not certify completion because:

Not applicable

External Auditor Name

Mazars LLP, Newcastle, NE1 1DF

External Auditor Signature

Mazars LLP

Date

22 September 2021

1. Introduction

This page is part of Section 3 – External Audit report 2020/21

The following matters have been raised to draw items to the attention of Chilton Town Council. These matters came to the attention of Mazars LLP during the review of the Annual Governance and Accountability Report (AGAR) for the year ended 31 March 2021. This report must be presented alongside the AGAR to a full meeting of the smaller authority for review.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

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

The 2020/21 internal audit report identified significant weaknesses in internal control and governance including non-compliance with financial regulations. In addition, the Council has not fully implemented recommendations made in 2019/20 internal and external audit reports and the 2019/20 audit was completed too late to publish the audited AGAR by the statutory deadline. The Council has correctly answered no to the relevant assertions in its Annual Governance Statement. The Council should ensure that it implements internal audit recommendations promptly and publishes the 2020/21 audited AGAR by 30 September 2021.

We were required to return the Annual Governance and Accountability Return to enable the Council to correct the following:

A) Box 6 needed amending to £163,419 to match supporting documents and so that the 2021 column totals correctly.

B) Box 7 needed amending to £148,759 to match supporting documents.

In future the Council should ensure that the Annual Governance and Accountability Return is accurate and complete.

No other matters came to our attention.

For and on behalf of Mazars LLP

Date: 22 September 2021