

Attleborough Town Council

Annual Internal Audit Review at 31 March 2021

Thank you for allowing Kerry Butcher Accountancy Services (KBAS) to carry out the internal audit review of Attleborough Town Council at 31 March 2021.

The Internal Audit has been carried out over the past two weeks - according to the Local Councils' Governance and Accountability Guidance, the purpose of the internal audit is to review whether the all systems of control, financial and other are effective. As the internal auditors, we do not look for any fraudulent activities, nor do we give an opinion on the accounts.

The following checks were completed as part of the internal audit measures:

1 Proper Book keeping

The full nominal ledger has been checked and reviewed for any obvious anomalies. A random sample of income and expense transactions have been followed from the minutes, via the invoices, to the bank statements to the accounting ledger. The VAT on these sample transactions has also been checked and traced back via the VAT returns.

The VAT returns are prepared quarterly and all four quarterly returns have been checked. The refunds due have been checked and traced back to the bank accounts. A random sample of refunds has been checked back to the bank statement to ensure the correct amounts were received.

2 Financial Regulations

The Section 137 Grants were all reviewed as per the minutes and it was ensured that these donations were all within the limits set.

In addition it was checked that these payments were made as per the minutes of the meeting held on 1 June 2020.

Cheques are used for drawing petty cash which are signed by two Councillors. All other payments are listed by the CEO's assistant (Anne) and these are approved and seconded within the Council Meetings. These are then authorised via online payments. Bank Reconciliations are prepared monthly by Anne - they are matched using the accounting software and all outstanding banking's and expenditure are listed. The bank statement is agreed and matched. I have checked all bank balances in the year and found these to be accurate. These are checked by Anne and a Councillor in the absence of a Town Clerk at the present time.

3 Risk Arrangements

I have reviewed all minutes of the meetings in the year and not found any evidence of unusual items. Of course this has been a difficult year for many reasons including the pandemic and the need to have meetings streamed.

All financial and control matters raised within the minutes have been dealt with in an appropriate manner.

I have reviewed the Councils' risk documentation including all policies on Health and Safety, COVID 19 and other policies provided.

4 Budgetary Controls

Since the 2020 internal audit, the Finance Committee no longer exists - Currently Councillor Leslie is responsible for setting the budget and the precept in the absence of a Town Clerk.

There has been no increase made in the 21/22 Precept with this remaining at its current level for the following year.

I have looked at the variances between the budgeted and actual income and expenditure in the year. This has been an unusual year due to the pandemic therefore some variances would be expected in many areas.

The Councillors discuss the variances at the Council Meetings and budgetary controls are in place.

5 Income Controls

I have reviewed the bank accounts and the nominal ledgers to ensure the receipt of both precept instalments which I can confirm are all correct.

I have reviewed all income in the year and the summaries prepared by Anne.

It would appear that the income received from burials is higher than in previous years

There is very little income from lettings.

6 Petty Cash

The petty cash expenditure, funds drawn and reconciliations have been reviewed in full. Checks were made on the funds drawn from the bank account by cheque and credited to the petty cash account.

A sample of expenditure was checked from the petty cash accounts.

The two signatory rule is carried out on all amounts paid into petty cash.

The petty cash limit of £400 remains.

7 Payroll

The monthly payroll is prepared by this firm using commercial software.

The timesheets and hours are provided to this firm and payslips and summaries provided which are approved by the Councillors during meetings.

The full list of payments in relation to salaries is detailed and approved as part of the full list of payments made at each Council meeting.

All tax coding's are received independently by KBAS directly from HMRC and are applied to the software. The full payment of salaries made and reported by KBAS matches the amounts shown in the nominal ledger.

A sample of salaries were chosen and checked to the nominal ledger and to the bank statements - these were found to be in order.

The total of staff wages reported within the accounts agrees with the summaries prepared by this firm - the creditors relating to PAYE and pension contributions also agree in full. Monthly pension contributions and PAYE payments were matched both to the nominal ledger and to the bank accounts.

8 Asset Controls

All asset registers were reviewed and checked. The increases made during the 20/21 accounting year were reviewed and checked. The invoices were provided for these additions. The additions were as per the minutes of the meetings.

All supporting documentation was found to be in order. The majority of the additions related to the London Road Play Area and Tennis Court.

9 Bank Reconciliations

Bank reconciliation's were checked on all accounts for April 2020 and March 2021. All closing balance reconciliations were checked and matched to statements. The closure of the NatWest Account was checked and transfer of the residual balance was made on 30 June 2020. The closing NatWest statement was requested and reviewed. Confirmed the balance was at zero.

The balances on the reconciliations at 31 March 21 were checked to the final accounts for the year.

10 Year End Procedures

As stated above - all year end bank reconciliation's were reviewed in full and all outstanding items noted. The balances on the accounts were checked in full.

The nominal ledger was provided as a hard copy and this was reviewed in great detail to review for any unusual or large items. The large payment received from Taylor Wimpey was recorded as received on 26 March 2021 and this was followed in detail to ensure it was shown appropriately. This was confirmed.

The trial balance and income and expenditure account were reviewed in detail.

All income was checked, the reserves were checked back to the schedules and the surplus was calculated and analysed to ensure completeness.

The Debtors and Creditors were reviewed in full and compared to the previous year.

The creditors were noted to be substantially higher than in the previous year. These were reviewed and found to relate to legal costs in connection with leases plus the costs relating to the removal of the Christmas Lights, amongst others. All creditors were reviewed and checked - no anomalies were found. The final VAT refund due at 31 March 21 was agreed to the amount both on the VAT return signed by Councillor Leslie and the amount detailed as a debtor within the balance sheet in current assets. The Annual return was reviewed and all figures checked - the totals were checked and added back to the nominal ledger where required. All sums were clearly and accurately recorded. The amounts all agree and tally with the back up schedules and nominal ledgers.

Summary

This is the first year that I have completed the internal audit for Attleborough Town Council. I would particularly like to note my grateful thanks to Anne Willett for her invaluable help whilst I learned the ropes this year. All work has been prepared within the guidance provided and I found nothing of any concern to me. The process and procedures were explained to me in detail and I found the book keeping and accounts well maintained, well ordered, clear and concise. It was clear that the book keeping is kept up to date regularly and all details noted and saved at appropriate intervals. Thank you for allowing me to be part of this review - I have no concerns or queries that need to be raised.

Kerry Hurn
Kerry Butcher Accountancy Services

14/04/2021

Attleborough Town Council Current Year

12:13

Balance Sheet as at 31st March 2021

31st March 2020

31st March 2021

31st March 2020		31st March 2021
	Current Assets	
230	Debtors	1,045
16,197	Vat Refunds	6,342
1,340	Prepayments & Accrued Income	4,419
407,553	Lloyds Current Account	650,675
36,330	Current/Deposit Account	153,743
81,991	Barclays Base Rate Reward	82,073
127	Petty Cash	317
25	TIC Cash Book	25
140,395	NatWest Business Reserve	0
684,187		898,639
684,187	Total Assets	898,639
	Current Liabilities	
6,060	Creditors	15,794
15,712	Accrued Expenses	11,160
942	Receipts in Advance	0
22,714		26,954
661,473	Total Assets Less Current Liabilities	871,685
	Represented By	
305,992	General Reserve	516,205
141,575	Earmarked Reserves Toilets	141,575
84,232	New Cemetery Extension Reserve	84,232
2,617	Machinery Reserve	2,617
15,557	Play equipment reserves	15,557
15,000	Town Hall Project Reserve	15,000
7,500	Open Spaces for Tree Work Res	7,500
80,000	Play Parks Commuted Sum	80,000
9,000	S106 Grovner Park Commuted Sum	9,000
661,473		871,685

14/04/2021

Attleborough Town Council Current Year

12:13

Balance Sheet as at 31st March 2021

31st March 2020

31st March 2021

The above statement represents fairly the financial position of the authority as at 31st March 2021 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial

Date : _____

Attleborough Town Council Current Year

Bank - Cash and Investment Reconciliation as at 31 March 2021

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2021	Barcalys bpa -atc reserve	103,360.74
31/03/2021	Barclays Current Account	50,382.46
31/03/2021	Petty Cash	316.76
31/03/2021	TIC Cash Book	24.60
31/08/2020	Nat West Bond ATC	0.00
19/03/2021	Base Rate reward	82,073.39
25/03/2021	Lloyds Current Account	650,675.41

886,833.36

Other Cash & Bank Balances

0.00

886,833.36

Receipts not on Bank Statement

0.00

Closing Balance

886,833.36

All Cash & Bank Accounts

1	Current/Deposit Account	153,743.20
2	Petty Cash	316.76
3	TIC Cash Book	24.60
4	NatWest Business Reserve	0.00
5	Barclays Base Rate Reward	82,073.39
6	Lloyds Current Account	650,675.41
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	886,833.36

Earmarked Reserves

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 Earmarked Reserves Toilets	141,574.85		141,574.85
321 New Cemetery Extension Reserve	84,231.75		84,231.75
322 St Mary's Church Drive Reserve	0.00		0.00
323 Machinery Reserve	2,617.00		2,617.00
324 Mayor's Youth Project Reserve	0.00		0.00
325 AIB Reserve	0.00		0.00
326 AIB Reserve 2009	0.00		0.00
330 Town Hall Lighting Reserve	0.00		0.00
331 Community Notice Board Reserve	0.00		0.00
332 Play equipment reserves	15,557.00		15,557.00
333 Town Hall Project Reserve	15,000.00		15,000.00
334 Play Park Equipment Reserve	0.00		0.00
335 Open Spaces for Tree Work Res	7,500.00		7,500.00
336 Play Parks Commuted Sum	80,000.00		80,000.00
337 S106 Grovner Park Commuted Sum	9,000.00		9,000.00
	<u>355,480.60</u>	<u>0.00</u>	<u>355,480.60</u>

Attleborough Town Council Current Year
Income and Expenditure Account for Year Ended 31st March 2021

31st March 2020		31st March 2021
	Income Summary	
518,928	Precept	581,199
0	Covid-19 Community Response Fu	1,000
<u>518,928</u>	Sub Total	<u>582,199</u>
	Operating Income	
21,760	Administration	152,000
6	Toilets	0
0	Restricted Funds	500
25,803	Open Spaces	23,554
1,135	Attleborough in Bloom	50
1,640	Markets	0
18,875	Town Hall	2,866
1	TIC	0
<u>588,148</u>	Total Income	<u>761,169</u>
	Running Costs	
409,019	Administration	367,853
29,726	Street Lights	16,349
5,455	Toilets	4,795
13,888	Christmas Lights	19,542
59	Archive	0
3,894	Attleborough Neighbourhood Pla	0
0	Restricted Funds	2,079
75,559	Open Spaces	85,939
1,092	Attleborough in Bloom	(42)
48	Markets	187
1,750	Open Spaces Capital Exps.	956
31,442	Town Hall	30,694
68	TIC	0
10,800	Contingency	22,605
<u>582,800</u>	Total Expenditure	<u>550,957</u>
	General Fund Analysis	
300,644	Opening Balance	305,992
588,148	Plus : Income for Year	761,169
<u>888,792</u>		<u>1,067,161</u>
582,800	Less : Expenditure for Year	550,957
<u>305,992</u>		<u>516,205</u>
0	Transfers TO / FROM Reserves	0
<u>305,992</u>	Closing Balance	<u>516,205</u>

Annual Governance and Accountability Return 2020/21 Part 3

- To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:**
- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
 - where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2021
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2021 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2020/21

ATTLEBOROUGH TOWN COUNCIL

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.	✓		

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 19 May 2021 .

Name of person who carried out the internal audit

KEKRY HURN .

Signature of person who carried out the internal audit KJHURN .

Date 28/5/21 .

*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:

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*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>Yes</i> means that this authority: <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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:

and recorded as minute reference:

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

Chairman

Clerk

Section 2 – Accounting Statements 2020/21 for

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
			<i>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.</i>
1. Balances brought forward	656,124	661,473	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	518,928	581,199	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	69,220	179,970	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	306,775	284,870	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	276,024	266,087	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	661,473	871,685	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	666,420	886,833	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	2,446,269	2,557,486	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	NIL	NIL	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

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

as recorded in minute reference:

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

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

In respect of

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

External Auditor Signature

Date

9 a)

53 Queens Road
Attleborough
NR17 2AQ
10th May 2021

To the Mayor and Members of Attleborough Town Council

Dear Mr Leslie,

The Chair and Committee of Club 99 would like formally to thank you and your colleagues for your donation towards the transport expenses of our charity this coming summer. It is representative of the generosity and kindness of our community here in Attleborough towards disadvantaged people of all kinds.

Club 99's focus is, as you know, primarily on providing fun and caring activities during the summer holidays for children whose circumstances may otherwise prevent them from fully enjoying their break from school. However, in addition, by employing as staff young people at the start of their careers, we give them extra experience in caring for and supporting these disadvantaged children. Many of these staff members go on to become teachers, social workers, nurses and doctors etc, all of whom give back so much to society at large.

The money we raise to run our play scheme is nearly all spent in Attleborough and Breckland, but our value to our community is recognised, not only by businesses and individual donors who live here, but also with grants from bigger organisations, such as the Norfolk Community Fund and Children In Need.

Finally, and once again, many thanks for your contribution to our admittedly slimmed down scheme for this summer. We hope very much to be running as usual in 2022.

Yours sincerely,



Alison Humphreys
Trustee
Club 99

ab)

Resident concerns

Please see the attached emails, I have also contacted the police and have been advised to send my emails to my local council office. Can someone please look into this as I have serious concerns that the parked cars will cause an accident.

Kind Regards

Dear

Thank you for your e-mail. We are empowered to enforce existing restrictions (Yellow Lines) unfortunately there are none Silver Street at the junction of Mill Lane – Besthorpe. If you feel that parking is causing what could be considered as a 'dangerous obstruction' then this should be reported to the police using their 101 non-emergency number, only the police have powers to deal with this. If you would like this area considered for yellow lines, this request should be directed in the first instance to your Town/Parish Council, who will need to consider the proposal and (if they support the request) contact Norfolk County Council Highways on the community's behalf. For instance, typically, yellow lines will only be considered where there is significant traffic flow or accident history, or a serious safety concern, and they will not automatically be considered for 'nuisance' parking. I am sorry that we could not be of more assistance.

Kind regards

Assistant Director – Operations & Commercial
Borough Council of King's Lynn & West Norfolk
King's Court
Chapel Street
King's Lynn
Norfolk

Good morning,

I am writing today to report dangerous parking near a junction at the Silver Street end of Mill Lane Attleborough Norfolk.

I live at Little Jem, Silver Street, Besthorpe, Attleborough NR17 2NY and there are normally 4 cars parked less than 10 meters from a busy junction. As a family of four that all have cars and are parked on our own driveway, on a daily basis we have near misses turning into Mill Lane due to the parked cars!!

This is becoming a real danger and I would like someone to look into this. Not only is it dangerous in a car Silver Street has many commercial vehicles driving through due to farms and business premises. There is no pavement or street lights therefore walking is now impossible without walking in the middle of the road!!

Can someone please look into this as soon as possible before there is a serious accident.

Kind Regards