

Annual Governance and Accountability Return 2019/20 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 2019/20

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** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to 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 **before 1 July 2020**.
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 2020**. 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 2020
 - 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 2019/20

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 a publicly accessible website:

Before 1 July 2020 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 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 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 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. 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 if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- 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 email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return 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 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2020**.

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 2020 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	N/A	
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.	N/A	

**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 2019/20

EN Blofield Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	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 and year-end bank account reconciliations were properly carried out.	✓		
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Name of person who carried out the internal audit

24/05/2020 25/05/2020

Pauline James

Signature of person who carried out the internal audit

P. James

Date

25/05/2020

*If the response is 'no' you must include a note to 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 2019/20

We acknowledge as the members of:

EN Blofield Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<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
			✓

*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:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

<https://www.blofieldpc.info/>

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2019/20 for

EN Blofield Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	319,049	309,272	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	48,500	67,270	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	91,978	130,538	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	27,981	26,600	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	122,274	72,537	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	309,272	407,942	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	309,272	407,942	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	520,379	525,545	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

EN Blofield Parish Council

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, 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 2019/20

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 2020.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*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)

Income and Expenditure Account

for 12 months ended 31st March 2020

	2018/2019	2019/2020
Income		
Precept	£ 48,500.00	£ 67,270.00
Interest	£ 92.97	£ 3,482.96
VAT repayment	£ 9,212.35	£ 7,619.63
Grants/donations	£ 33,000.00	£ 175.00
Recycling	£ 765.88	£ 1,824.46
Section 106	-	£ 2,746.94
CIL	£ 46,972.60	£ 110,503.58
Allotments	£ 1,700.00	£ 1,897.50
Neighbourhood Plan	£ -	£ -
Election	£ -	£ -
Community Orchard	£ 135.00	£ 135.00
Other	£ 99.11	£ 2,152.50
TOTAL	£ 140,477.91	£ 197,807.57

Expenditure		
Employee Costs	£ 27,980.94	£ 26,600.02
Administration Costs	£ 2,248.24	£ 2,745.03
Council Costs	£ 2,309.97	£ 2,149.82
Assets	£ -	£ -
subs/fees	£ 2,090.00	£ 1,577.00
parish maintenance	£ 4,328.04	£ 5,959.33
grants/donations	£ 8,712.40	£ 14,575.67
S137	£ 100.00	£ 300.00
recycling payment	£ 863.48	£ 1,824.46
allotments	£ 1,243.93	£ 1,841.53
s106 payments	£ -	£ 4,899.44
HMRC refund	£ -	£ -
Reserves spend	£ 16,596.59	£ 1,418.00
Contingencies	£ 1,116.40	£ -
VAT	£ 2,529.49	£ 6,784.19
Marty's Marsh Maintenance	£ -	£ 297.72
Community Orchard	£ 135.00	£ 135.00
CIL Spend	£ 80,000.00	£ 28,030.03
TOTAL	£ 70,254.48	£ 99,137.24

Bank Reconciliation

for 12 months ended 31st March 2020

Cashbook balance b/fwd @ 1st April 2019	£	309,271.96
Income for year	£	197,807.57
TOTAL	£	507,079.53
Expenditure for year	£	99,137.24
Balance 31st March 2020	£	407,942.29

Represented by Accounts:

Barclays Current Account	7041	£	28,191.45
Saver Account	3741	£	28,095.82
Saver Account Reserves	6915	£	18,662.55
BDC Parish Deposit Fund		£	336,253.63
o/s cheques		£	3,261.16
		£	407,942.29

Represented by:

Community Infrastructure LEVY (CIL) & interest	£	336,196.93
Earmarked Reserves	£	29,203.89
General Fund (unallocated reserves)	£	42,598.17
	£	407,942.29

The above statement represents fairly the financial position of the Authority as at 31st March 2020 and reflects its receipts and payments during the year.

Signed.....
Chair

Signed.....
Responsible Financial Officer

Date.....

Date.....

Notes to the Accounts

for 12 months ended 31st March 2020

1. Assets

See Appendix 1

2. Borrowings

The council does not have any borrowings.

3. Earmarked reserves

for 12 months ended 31st March 2020

	Brought forward at 31/3/19	19/20 Transfer between Reserves	19/20 Allocated or Received	19/20 Expenditure	Balance at 31/3/2020
Churchyard Reserves	£ -	£ -	£ 2,500.00	£ 1,018.00	£ 1,482.00
Courthouse Reserves	£ 21,540.48	£ -	£ 2,500.00	£ -	£ 24,040.48
Marty's Marsh Reserves	£ -	£ -	£ 2,500.00	£ 400.00	£ 2,100.00
Future Capital Projects	£ 1,581.41	£ -	£ -	£ -	£ 1,581.41
Total	£ 23,121.89	£ -	£ 7,500.00	£ 1,418.00	£ 29,203.89
<i>Allotments accrued rent</i>	<i>£ 1,810.36</i>	<i>£ -</i>	<i>£ 1,897.50</i>	<i>£ 1,841.53</i>	<i>£ 1,866.33</i>

Reserves Notes

COURTHOUSE - The Council continues to accrue reserves for the maintenance of the Courthouse which it owns. The Courthouse is a listed building, requiring maintenance work to the fabric and improvements to the surrounding grounds. Repairs to windows and guttering is scheduled for Summer 2020, a full detailed maintenance plan is being commissioned and car park improvements / disabled access are being considered.

CHURCHYARD - Work to the Churchyard path was carried out in early 2019/2020, this was successfully funded from precept income. A tree survey, gravestone and wall report were funded from reserves. Follow on maintenance from these surveys will be scheduled for 2020/21 onwards.

FUTURE CAPITAL PROJECTS RESERVE - Only a small amount of this reserve remains. It is the councils intention to start growing this fund again with an annual reserve allocation to support any CIL project that develops from the community consultation.

During 2019/20 £7,500 was received / allocated to Earmarked Reserves and £1,418 was spent. This leaves an Earmarked Reserves balance of £29,203.89 at 31/3/20 (see page 2).

General funds are held at approximately 6 months precept / running costs. Within General funds a small amount of accrued allotment rent is held for expenditure on allotments general maintenance.

4. Commitments

The Council does not have any current outstanding financial commitments.

5. Tenancies

The Council leases 2 pieces of land from local land owners and rent this to the allotment holders. The Council collects annual rent from each allotment holder. Day to day management of the allotments is carried out by the Blofield Allotments Association.

In addition the Council leases a small piece of land (adjacent to the allotments) for the Millenium Orchard. Day to day management is carried out by the Blofield Orchard Conservation Group. Land rent of £135 per annum is covered by the Conservation Group through sales of fruit and trees.

6. Section 137 payments

Section 137 of the Local Government Act 1972 enables parish councils to spend up to the product of £8.32 per head of electorate for the benefit of people in the area on projects not specifically authorised by other powers.

Notes to the Accounts continued....

for 12 months ended 31st March 2020

7. Section 106

Section 106 funds are held by Broadland District Council
 S106 Balance at February 2020 £118,283.42

8. Community Infrastructure Levy (CIL)

The planned 50% growth in population will require significant improvement to village facilities. The council are now receiving CIL funds to support these projects. The likely scale of projects is such that significant reserves

are required. A public consultation is ongoing and results from this will inform the council on where best to spend the CIL.

The Council currently holds £336,196.53 CIL funds (including interest) to fund projects identified within the local community. Consultation with local groups is currently taking place. The council spent £28,030.03 this year on the public consultation / grant for Margaret Harker Hall toilet refurbishment and grant for Heathlands refurbishment.

CIL Funds received in 1/4/2015-31/3/2019	£	300,326.66
CIL expenditure 2018/19 - Marsh Land	£	50,000.00
CIL funds received in 2019/20	£	110,503.58
CIL expenditure 2019/20 - detail above	£	28,030.03
CIL total interest	£	3,396.72
TOTAL CIL Funds held at 31/3/20	£	336,196.93

9. Agency Work

Blofield Council does not currently carry out any work for the District or County Council.

10. Contingent liabilities

A contingent loss will be accrued in the financial statements where it is probable that a future events will confirm a material loss which can be estimated with reasonable accuracy at the date when the financial statements

Where a material contingent loss is not accrued, perhaps because it cannot be accurately estimated or because the event is not considered sufficiently certain, it is disclosed in a note to the accounts.

The Council's accounts for the year to 31 March 2019 do not include a provision for any such contingency.

11. Advertising and publicity

No advertising took place.

12. Trust funds / Village Halls*Blofield Courthouse:*

The Council owns and insures the Blofield Courthouse building. The Courthouse Management Committee are responsible to Blofield Parish Council for the day to day proper management, maintenance and development of Blofield Court House in line with the Court House's objectives. This fund has been separately constituted. The audit opinion does not cover this fund and the fund has not been included in the Council's statement of account for the year ending 31 March 2020.

Heathlands Community Centre:

The Council is a custodian trustee for Heathlands Community Centre land. This fund has been separately constituted. The audit opinion does not cover this trust fund and the fund has not been included in the councils statement of account for the year ending 31 March 2020.

Margaret Harker Hall and Blofield Memorial Ground:

This is a registered charity and Blofield Parish Council do not have any trustee or financial responsibility for this facility.

Signed.....
 Chair

Signed.....
 Responsible Financial Officer
 Date.....

Blofield Parish Council

Prepared by: _____
Name and Role (Clerk/RFO etc)

Date: _____

Approved by: _____
Name and Role (RFO/Chair of Finance etc)

Date: _____

A	Bank Reconciliation at 31/03/2020		
	Cash in Hand 01/04/2019		309,271.96
	ADD Receipts 01/04/2019 - 31/03/2020		197,807.57
	SUBTRACT Payments 01/04/2019 - 31/03/2020		507,079.53
	Cash in Hand 31/03/2020 (per Cash Book)		99,137.24
B			407,942.29
	Cash in hand per Bank Statements		
	Cash 31/03/2020	0.00	
	BDC Parish Deposit Fund 31/03/2020	336,253.63	
	Saver Account 6915 31/03/2020	18,662.55	
	Saver Account 3741 31/03/2020	28,095.82	
	Current Account 31/03/2020	28,191.45	
			411,203.45
B	Less unrepresented payments		3,261.16
			407,942.29
	Plus unrepresented receipts		0.00
	Adjusted Bank Balance		407,942.29
	A = B Checks out OK		

Explanation of variances – pro forma

Name of smaller authority: **Blotfield 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).

	2018/19 £	2019/20 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES
1 Balances Brought Forward	319,049	309,272				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	48,500	67,270	18,770	38.70%	YES	The council took the difficult decision to increase the precept significantly this year. This is was to accommodate for increased parish running costs and to build up reserves after deminishing them over the last couple of years on large projects. With significant increases in parishioner numbers and CIL income to spend on large projects larger reserves are essential for ongoing maintenance and improvements and for parish partnership and CIL projects going forward.
3 Total Other Receipts	91,978	130,538	38,560	41.92%	YES	Some incomes vary significantly year to year for the parish council. The significant differences are: In 2018/19 CIL funds of £46,972.60 were received together with donation £3,000 and a grant (towards land purchase) of £30,000 was received. However in 2019/20 CIL funds of £110,504 were received together with £3,396.72 of interest over two years and section 106 and other income of £4899.44.
4 Staff Costs	27,981	26,600	-1,381	4.94%	NO	-
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	122,274	72,537	-49,736	40.68%	YES	During the year 2019/20: £28,030 of CIL funds were spent. The Parish Council spent circa £7175.67 on parish partnership projects (unbudgeted). In Addition, £6784 was spent on VAT and £1018 spent from Churchyard reserves. During 2018/19 reserves of £16596.59 were spent on a churchyard wall project and £80,000 of CIL funds were spent on new community land. £2529 was spent on VAT. Other smaller variations account for the overall different figures.
7 Balances Carried Forward	309,272	407,942			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES
8 Total Cash and Short Term Investments	309,272	407,942				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	520,379	525,545	5,166	0.99%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	brought forward at 31/3/19 £	Balance at 31/3/2020 £
Earmarked reserves:		
Reserve Churchyard Reserves	£ -	£ 1,482.00
Reserve Courthouse Reserves	£ 21,540.48	£ 24,040.48
Reserve Marty's Marsh Reserves	£ -	£ 2,100.00
Reserve Future Capital Projects	£ 1,581.41	£ 1,581.41
Reserve CIL Reserve*	£ -	£ 336,196.93
subtotal	£ 273,448.55	£ 365,400.82
General reserve		
	£ 35,823.41	£ 42,541.47
Total reserves (must agree to Box 7)	£ 309,271.96	£ 407,942.29
		£ 407,942.00

*CIL is Community Infrastructure Levy



Blofield Parish Council

Chair – Rob Christie Clerk to the Council – Sarah Osbaldeston
Blofield Parish Council, The lodge, 48 Panxworth Road, South Walsham,
Norwich, NR13 6DX Tel: 01603 270819 e-mail: blofieldpc2@gmail.com



Blofield Parish Council Assets List for 2019/20 (Appendix 1) (RED-new purchases 19/20)

The Courthouse , Yarmouth Road, Blofield – Village Hall (Contents is insured on a separate policy by Blofield Courthouse Committee)	£390,227.86
War Memorial, Blofield Church	£12,460.05
Marty's Marsh Land	£80,000.00
Street Furniture:	
BUS SHELTER – Woodbastwick Road, Blofield Heath	
BUS SHELTER – The Street Blofield	£8,918.74
BUS SHELTER – Planation Road, Blofield	£5,660.40
BUS SHELTER – Mill Road, Blofield Heath	£5,166.00
 7 SEATS/BENCHES SITED AT:	
Mill Road, Blofield Heath	
King's Head Junction, Blofield	
Yarmouth Road / Danesbower Lane, Blofield	
Church Road / Stocks Lane, Blofield	
Outside Blofield School	£3,207.69
Junction Pedham Road/Mill Road/Hemblington Hall Road/Ranworth Road	£650.00
The Street, Blofield, outside Spar shop	£650.00
 3 NOTICE BOARDS SITED AT:	
The Post Office, Woodbastwick Road, Blofield Heath	
The Library, The Street, Blofield	
The Post Office, The Street, Blofield	£3600.00
VILLAGE SIGN ornamental (Blofield)	£2,231.13
VILLAGE SIGN ornamental (Blofield Heath)	£1,796.72
10 village maps	£1463.00
1 PORTABLE SPEED SIGN UNIT	£2800.00
2 PORTABLE SPEED SIGN WITH DATA COLLECTING UNIT	£4057.20
DATA COLLECTING UPGRADE & BATTERY	£430.00
Ladder	£23.88
 4 GRIT BINS SITED AT:	
Holy Lane, Woodbastwick Road Junction, Blofield	
The Street, North Street Junction, Blofield	
The Bus Shelter, The Street, Blofield	
Junction Pedham Road/Mill Road/Hemblington Hall Road/Ranworth Road	£668.41
Dog waste bin x 2	£223.54
 Machinery / Contents:	
Black Bisley Filing Cabinet, 2 Draw & Printer, LaserJet pro MFP M426dw & Portable Harddrive, Buffalo ministration 500GB	£474.65
Dell laptop computer x 2	£668.00
A3 printer	£124.96
Projector & Case	£265.15
LAND - Town Pit (pond)	£1
<i>(The basis for valuation is insurance value Community land is valued at £1)</i>	

TOTAL ASSETS VALUE AT 31 March 2020

£525,768.38

Sarah Osbaldeston, Blofield Parish Council Clerk

Last updated: May 2020