



## NOTICE OF EXTRAORDINARY MEETING

Notice is hereby given of

### THE VIRTUAL MEETING OF THE FLEET TOWN COUNCIL

On

**Thursday 6<sup>th</sup> May 2021 at 7pm**

All members are summoned to attend

*Any members of the public wishing to attend the virtual meeting will need to contact Charlotte on [charlotte.benham@fleet-tc.gov.uk](mailto:charlotte.benham@fleet-tc.gov.uk) by midday on Wednesday 5 May 2021.*

*The virtual Annual Meeting of Fleet Town Council will be live streamed on YouTube and the link for this meeting is: <https://youtu.be/BUCmK8ff2Pc>*

**To Councillors:** R. Schofield, G. Carpenter, G. Chenery,  
P. Einchcomb, R. Hill, L. Holt, A. Hope, K. Jasper, A. Oliver, D. Pierce, R. Richmond,  
R. Robinson, S. Tilley, S. Wheale, P. Wildsmith, G. Woods, J. Wright.

SIGNED:

Janet Stanton,  
Town Clerk

Date: 30<sup>th</sup> April 2021

## AGENDA

### ITEM FOR DECISION

#### 1. APOLOGIES

Schedule 12 of the LGA 1972 requires a record to be kept of members present, and that this record forms part of the minutes of the meeting. A resolution must be passed on whether the reason(s) for a member's absence are acceptable.

#### 2. DECLARATIONS OF INTEREST

Under the Local Authorities Localism Act 2011, members must declare any interest and the nature of that interest, which they may have in any of the items under consideration at this meeting.

Members are reminded that they must disclose both the existence and the nature of a personal interest that they have in any matter to be considered at this meeting. A personal interest will be considered a prejudicial interest if this is one in which a

member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice the members' judgement of the public interest.

**3. QUESTIONS FROM THE PUBLIC (3 Min per person maximum 15 minutes)**

To receive questions and statements from members of the public.

Any member of the public wishing to ask a question at the virtual meeting, should contact and provide a written copy of the question to Charlotte on [charlotte.benham@fleet-tc.gov.uk](mailto:charlotte.benham@fleet-tc.gov.uk) by midday on Wednesday 5 May 2021.

**4. TEMPORARY SCHEME OF DELEGATION**

To receive and consider a temporary scheme of delegation. *(copy attached)*

**RECOMMENDATION**

To delegate function responsibility of the Council to the Proper and Responsible Financial Officer within approved budgetary limits.

**5. ANNUAL GOVERNANCE AND ACCOUNTABILITY REVIEW (AGAR)**

- a) Members to consider and review each of the detailed questions contained in the Annual Governance Statement (Section 1 of the AGAR) related to the Effectiveness of the system of internal financial controls and if so satisfied authorise the Chairman and the Clerk to sign the Annual Governance Statement for 2020/21.
- b) Members to consider and review the accounting statements in Section 2 of the AGAR and if so satisfied authorise the Chairman and the Clerk to sign the Annual Governance Statement for 2020/21.

**RECOMMENDATION**

- a) To approve the Review of Effectiveness of the system of internal control (Section 1 of the AGAR).
- b) To approve the Accounting Statement (Section 2 of the AGAR).

**6. DATE AND TIME OF NEXT MEETING**

The provisional date of the next meeting of the Council is scheduled for Wednesday 2nd June 2021 at 7pm. Location to be confirmed.

## **Extraordinary Council Meeting**

### **Thursday 6 May 2021**

**Officer:** Janet Stanton  
**Date:** 30 April 2021  
**Subject:** Temporary Scheme of Delegation

#### **Background**

At the beginning of the Covid-19 pandemic emergency legislation was enacted which confirmed the legality of Council and Committee meetings being held virtually, existing legislation having always been interpreted as requiring attendance in person.

This emergency legislation expires on 7th May 2021 and the Government have stated that any extension would require primary legislation, which cannot be accommodated within the planned parliamentary timetable. Councils have been advised to plan for returning to physical meetings after 7th May and guidance has been issued on how to manage those meetings.

On 25th March 2021 the Minister for Regional Growth and Local Government, Luke Hall M.P., wrote to councils in England confirming that emergency legislation regarding virtual council meetings will not be extended. Updated guidance has been issued on the safe use of council buildings, highlighting ways councils that can use existing powers to reduce the number of face-to-face meetings, and how to minimise the risk where these are necessary.

At the same time a call for evidence was launched, about how remote meetings have been used during the pandemic, to "inform any potential future legislation regarding their use beyond the coronavirus outbreak". Based on the members comments, an FTC response to the consultation, which will close on 17 June 2021, will be submitted.

In the meantime a legal challenge to the government's decision was brought in the High Court by Lawyers in Local Government, the Association of Democratic Services Officers and Hertfordshire County Council over the ability of councils in England to hold remote meetings. The case was heard on 21 April 2021.

Interestingly, the Ministry of Housing, Communities and Local Government have recognised that there is a case to be heard. Their view is that the Local Government Act 1972 should be interpreted as allowing for virtual meetings "as the legislation was passed at a time when virtual meetings could not have been envisaged".

Members are aware that this legal challenge has failed following the published announcement on 28th April 2021 so it will be necessary to return to physical meetings after 7th May 2021. It is clear, however, that the risk of Covid-19 transmission is likely to continue during May and at least until 21st June – the earliest date in the government's roadmap out of lockdown for the removal of all restrictions, so any physical meetings in the meantime, will need to be carefully risk assessed and managed.

Members of the public and press will be permitted to attend any physical meetings that are held, so provision will need to be made for attendance. To minimise demand for space, their attendance could still be accommodated through using remote methods which would still enable the public to participate through the public participation section of the agenda.

The government guidance suggests to Councils that they make “Use of your existing powers to delegate decision making to key individuals such as the Head of Paid Service to minimise the number of meetings you need to hold”. This comes with the caveat that “certain decisions cannot be delegated and require a decision by full council”. NALC have also provided guidance on this.

It is therefore considered appropriate that as the legal challenge has failed, a Temporary Scheme of Delegation to the Town Clerk be put in place until such time as a risk assessment, confirms that face-to-face meetings can reasonably and safely be held.

### **Temporary Scheme of Delegation to the Clerk.**

This would be backed up by the meetings plan as usual. It would mean that Committee and Council meetings could go ahead virtually and instead of making decisions, would act as Advisory Groups that recommend decisions plus support and advise the Town Clerk, who would then enact those recommendations under the proposed temporary delegation (draft Scheme of Delegation below). Council would meet physically in the event that a decision needed to be made that could not be delegated to the Town Clerk. As mentioned above, the scheme would remain in place until a risk assessment confirms that a return to face-to-face meetings is safe, or that the delegation should cease for any other reason.

1. Section 101 of the Local Government Act 1972 provides:

- That a Council may delegate its powers (except those incapable of delegation) to a committee or an officer.
- A Committee may delegate its powers to an officer.

2. Any delegation to a Committee or the Proper Officer shall be exercised in compliance with the Council's Standing Orders, any other policies or conditions imposed by the Council and within the law.

3. The Proper Officer may nominate another named Officer to carry out any powers and duties, which have been, delegated to that Officer.

4. In an emergency the Proper Officer is empowered to carry out any function of the Council

5. Where officers are contemplating any action under delegated powers, which is likely to have a significant impact in a particular area, they should also consult the Members, and must ensure that they obtain appropriate legal, financial and other specialist advice before action is taken.

### **Delegation to The Proper Officer**

6. As a temporary measure, to allow for effective decision making whilst Covid-19 restrictions and considerations are in place, the Proper Officer may be empowered to take any and all decisions recommend to him/her by the relevant Committee or Council

7. This empowerment does not affect the delegations already in place via Standing Orders or Financial regulations.

8. The Proper Officer may not take additional decisions that would normally be taken by a Committee or Council unless that Committee or Council has met in a meeting suitably convened under the requirements of the Local Government Act 1972, and made available to the public to view (where not covered by confidentiality) and expressly agreed for that decision to be enacted via this temporary delegation.

### **Council Matters**

9. The following items are reserved for Council decision only and cannot under any circumstances be delegated to an Officer.

- To appoint the Chairman and Deputy Chairman in May each year
- To sign off and approve the Annual Governance and Accountability Return (AGAR) Statement by 30th June each year
- To set the Precept
- To appoint or dismiss the Town Clerk/RFO
- To make byelaws
- To borrow money
- To consider any matter required by law to be considered by Council
- To incur capital expenditure or revenue expenditure not specifically included within the Annual Estimates approved by the Council
- To approve or amend Standing Orders and Financial Regulations as to the conduct of the Council's business
- To approve the Committee structure including terms of reference, membership and voting rights
- To confirm eligibility to use the General Power of Competence

10. The Town Clerk will keep a log of all decisions made under delegation, which will be reported to Council.

### **Legal Implications**

The relevant legislation is the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020, which expire on 7 May 2021.

### **Financial and Staffing Implications**

Staff will be consulted and their individual risk assessments will be used to determine whether or not they will be required to attend face-to-face meetings.

### **Equality Implications**

Meeting face-to-face could have a significant negative impact on people with health issues or considered to be more vulnerable exposing them to additional health risk if they should choose to attend.

### **RECOMMENDATION**

To delegate function responsibility of the Council to the Proper and Responsible Financial Officer within approved budgetary limits.

# 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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2021</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2020/21

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

**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**
<b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.			
<b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
<b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
<b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
<b>F.</b> Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.			
<b>I.</b> Periodic bank account reconciliations were properly carried out during the year.			
<b>J.</b> 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.			
<b>K.</b> 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. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			
<b>L.</b> 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.			
<b>M.</b> 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 <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .			
<b>N.</b> The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
<b>O. (For local councils only)</b> 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

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

\*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:

ENTER NAME OF AUTHORITY

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' means that this authority:
	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
			<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:

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

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2020/21 for

ENTER NAME OF AUTHORITY

	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			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

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

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’s Report and Certificate 2020/21

In respect of

ENTER NAME OF AUTHORITY

### 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

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

## Balance Sheet as at 31st March 2021

31st March 2020

31st March 2021

## Current Assets

38,899	Debtors Control	39,270
5,576	Other Debtors	27,628
7,198	Vat Control	7,849
17,720	Prepayments	9,130
8,443	Stock - Bar	5,712
1,272	Stock - Food	269
145,523	Bank Current/Deposit Account	523,681
100	Petty Cash - FTC	100
1,050,000	CCLA Pub Sector Deposit Fund	1,050,000
400,000	Nationwide deposit account	400,000
100,000	Cambridge B.S Savings account	100,000
2,000	Cash Floats	2,000
12	Petty Cash - Harlington	120
497	FLEET JAZZ MAR 20	0
560	FLEET JAZZ APR 20	0
1,677	SPACE APRIL 20	0

1,779,477

2,165,759

1,779,477 Total Assets

2,165,759

## Current Liabilities

0	Creditors Control	24,123
4,620	Christmas Festivities Town Cen	3,620
1,282	Christmas Day Lunch	2,205
8,131	BACS Pymt @ YE	0
1,030	Receipts in Advance	0
7,493	Paye/NI Due	7,056
33,334	Accruals	68,713
0	Comedy Sept 21	50
2,150	NEIL DIAMOND STORY FEB 2020	0
2,790	DOM JOLLY Oct 21	2,524
2,865	GENESIS CONNECTED April 2022	2,681
3,656	NAVI FEB 2020	3,656
2,935	90s rewind Oct 2021	2,581
0	Billy Walton Band Mar 2020	0
2,644	Elo Encounter Sept 2021	1,165
325	The Stumble May 2021	279
779	Bootleg Blondie Jan 2022	777
2,035	CLARE TEAL October 21	1,482
838	PURPLE ZEPPELIN Oct 21	731

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## Fleet Town Council 2020-2021

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## Balance Sheet as at 31st March 2021

## 31st March 2020

## 31st March 2021

435	COMEDY MAR 20	0
22	COMEDY APR 20	0
342	COMEDY JUN 20	0
128	FLEET JAZZ JUN 20	0
14	FLEET JAZZ JUL 20	0
1,514	TOTALLY TINA March 2022	718
160	RABBIT RABBIT March 2021	165
1,245	GUNS 2 ROSES March 2021	1,228
1,250	ABBA FEVER MAR 20	0
390	NINE BELOW ZERO Sep21	737
50	STEVIE NIMMO APR 20	0
558	POP DIVAS LIVE Oct 21	418
319	JERSEY GUYS SEPT 20	0
6,509	80s Rewind Nov 21	7,018
1,833	Martin Kemp Sept 21	1,569
665	Bernie Marsden Sep21	910
47	Funtime Dance June 20	0
0	T-Rextasy Jan 2022	261
760	Movie Medley July 20 cancelled	0
0	Jenny Éclair Nov 21	1,257
0	Buble meets Sinatra Nov 2021	84
0	Floyd Effect - Nov 21	566
0	Northsyde Jul 21	1,000
0	Elles Bailey Nov 21	1,311
0	Ash Wilson Band Jan21	643
2,816	mainly madness xmas dec 19	0
678	New Amen Corner Sept 2021	297

96,642

139,823

**1,682,835 Total Assets Less Current Liabilities****2,025,936****Represented By**

197,953	General Fund	123,843
30,000	EMR - Pension Obligation	30,000
10,000	EMR - Website Development	10,000
5,085	EMR - Cemetery Ext/Rem Gdn	3,935
12,000	EMR - Park Improvements	12,000
100,853	EMR - Community Pk Building 25	100,853
238	EMR - Office Refurbishment	238
6,955	EMR - Ancells Farm Rep/Dec	3,630
992	EMR - Paths	992

16/04/2021

**Fleet Town Council 2020-2021**

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**Balance Sheet as at 31st March 2021**

**31st March 2020**

**31st March 2021**

3,300 EMR - Cemetery Mem Test 2021	3,300
30,563 EMR - CP Tennis Sinking 2026	37,563
13,000 EMR - Community Buis Service	13,000
51,579 EMR - S106 Sensory Garden	51,579
3,000 EMR - Sustainable Ops Projects	2,611
0 EMR-Calthorpe Park Playground	23,710
600 EMR - Climate Change LEDs	600
1,216,717 Harlington Development Fund	1,608,082
<b><u>1,682,835</u></b>	<b><u>2,025,936</u></b>

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  
Officer

Date : \_\_\_\_\_

## Fleet Town Council 2020-2021

### Income and Expenditure Account for Year Ended 31st March 2021

31st March 2020		31st March 2021
	<b>Operating Income</b>	
2,542	Central Administration	79,066
1,043,836	Precept	1,084,358
0	Events	3,841
5,957	Harlington Development	0
415,899	Harlington - Events	39,652
41,298	Coffee Shop	104
16,000	Building	72,978
25,309	Ancells Community Centre	8,955
7,562	Ancells Farm Park and Pavilion	732
2,474	Open Spaces	505
10,356	Calthorpe Park	251,940
3,942	Oakley Park	1,460
1,418	Basingbourne Park	2,978
1,312	The Views	0
52,900	Cemetery	94,880
3,300	Lengthsman Scheme	3,300
30,365	Earmarked Reserves	0
<b>1,664,472</b>	<b>Total Income</b>	<b>1,644,748</b>
	<b>Running Costs</b>	
175,327	Central Administration	197,801
2,609	Civic and Democratic	3,736
39,373	Grants	30,583
36,002	Events	39,574
72,022	Harlington Development	33,133
390,711	Harlington - Events	171,571
32,111	Coffee Shop	17,668
240,131	Building	303,222
44,089	Ancells Community Centre	40,195
39,548	Ancells Farm Park and Pavilion	33,356
34,123	Open Spaces	31,806
47,465	Calthorpe Park	295,919
26,158	Oakley Park	26,968
30,225	Basingbourne Park	25,561
10,594	The Views	8,769
3,300	Edenbrook	4,175
23,913	Cemetery	29,535
3,830	Lengthsman Scheme	3,300
84,021	Earmarked Reserves	4,775
<b>1,335,551</b>	<b>Total Expenditure</b>	<b>1,301,647</b>
	<b>General Fund Analysis</b>	
203,222	Opening Balance	197,953
1,664,472	Plus : Income for Year	1,644,748
1,867,693		1,842,701
1,335,551	Less : Expenditure for Year	1,301,647
532,142		541,053
334,189	Transfers TO / FROM Reserves	417,210
<b>197,953</b>	<b>Closing Balance</b>	<b>123,843</b>