



Yeovil Town Council

Town House
19 Union Street
Yeovil
Somerset
BA20 1PQ

Yeovil Town Council (Informal Meeting)

Tuesday 7th September 2021

7:30pm

Virtual Meeting using Zoom meeting software

Any members of the public wishing to make comments at Public Comments need to email ytic@yeovil.gov.uk by 9:00am on Tuesday 7th September 2021.

For further information on the items to be discussed, please contact town.clerk@yeovil.gov.uk.

Amanda Card, Town Clerk
1st September 2021

This information is also available on our website: www.yeovil.gov.uk

Yeovil Town Council (Informal Meeting)

Members of Yeovil Town Council are summoned to attend:

Evie Potts-Jones – Mayor of Yeovil Town

Andy Kendall – Deputy Mayor of Yeovil Town

Jade Dash

Tony Lock

Nigel Gage

Jane Lowery

Karl Gill

Sarah Lowery

Peter Gubbins

Graham Oakes

David Gubbins

Wes Read

Emma-Jayne Hopkins

David Recardo

Gordon Hunting

Ashley Richards

Kaysar Hussain

Andy Soughton

Terry Ledlie

Roy Spinner

Mike Lock

Rob Stickland

Pauline Lock

Helen Stonier

Public Comments at meetings

Members of the public exercising their right to speak during the time allocated for Public Comment who do not wish to be recorded or filmed, need to inform the Chairman who will instruct those taking a recording or filming to cease doing so while they speak.

Equality Act 2010

The general public sector equality duty places an obligation on a wide range of public bodies (including town and parish councils) in the exercise of their functions to have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act
- Advance equality of opportunity between people who share a protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not

The protected characteristics are:

Age	Race
Disability	Religion or Belief
Gender Reassignment	Sex
Marriage and Civil Partnership	Sexual Orientation
Pregnancy and Maternity	

Recording of Council Meetings

The Local Audit and Accountability Act 2014 allows both the public and press to take photographs, film and audio record the proceedings and report on all public meetings (including on social media).

Any member of the public wishing to record or film proceedings must let the Chairman of the meeting know prior to, or at the start of, the meeting and the recording must be overt (i.e. clearly visible to anyone at the meeting), but non-disruptive. Please refer to our Policy on audio/visual recording and photography at Council meetings at www.yeovil.gov.uk. This permission does not extend to private meetings or parts of meetings which are not open to the public.

Prior to the start of the meeting, Members are invited to join the Mayor's Chaplain in the Council Chamber for prayers.

A G E N D A

Tony Reese from Somerset Bus Partnership will give a presentation regarding the work of Somerset Bus Partnership.

Public Comment (15 Minutes)

10/186 APOLOGIES FOR ABSENCE AND TO CONSIDER THE REASONS GIVEN

Council to receive apologies for absence and consider the reasons given. *LGA 1972 s85(1)*

10/187 DECLARATIONS OF INTEREST

Members to declare any interests, including Disclosable Pecuniary Interests (DPI) they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any requests from members for Dispensations that accord with Localism Act 2011 s33(b-e). (NB this does not preclude any later declarations).

10/188 MINUTES OF THE PREVIOUS TOWN COUNCIL MEETING

To confirm as a correct record the Minutes of the previous Town Council Meeting held on 15th June 2021.

10/189 MAYOR AND DEPUTY MAYOR'S RECENT AND FORTHCOMING ENGAGEMENTS AND ANNOUNCEMENTS

To note the Mayor and Deputy Mayor's recent and forthcoming engagements as attached at page x.

10/190 REPORTS AND RECOMMENDATIONS FROM COMMITTEES AND OTHER MEETINGS

To note the meetings of each Committee, any resolutions and recommendations contained therein to be ratified at a future meeting of Town Council.

Planning Committee – 12th April 2021 / 17th May 2021 / 14th June 2021 / 12th July 2021 / 16th August 2021.

Presented by Cllr Graham Oakes / Gordon Hunting

Promotions and Activities Committee – 18th May 2021 / 13th July 2021.

Presented by Cllr Sarah Lowery

Grounds and General Maintenance Committee – 24th May 2021 / 19th July 2021.

Presented by Cllr Royston Spinner

Buildings and Civic Matters Committee – 25th May 2021 / 20th July 2021.

Presented by Cllr Rob Stickland

Policy, Resources and Finance Committee – 26th May 2021 / 27th July 2021.

Presented by Cllr Graham Oakes

10/191 REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

Members who represent the Town Council on outside bodies should take this opportunity to report on any matters of interest.

- **Yeovil Crematorium and Cemetery Committee** – 14th July 2021 (minutes previously circulated)

10/192 CONCLUSION OF AUDIT 2020/21

To note the conclusion of the audit carried out by the external auditor (attached at pages x to x).

10/193 FUTURE PARISH ELECTIONS

Somerset County Council and the One Somerset team have asked Somerset Association of Local Councils (SALC) to seek views on when the next parish and town council ordinary elections should be held.

Town and Parish Council's next ordinary elections are due to take place in May 2023. Normally, these would have coincided with the next district council elections, thus reducing the cost to the parish of holding an election. However, the creation of a new unitary authority means that elections to the shadow authority will now be held in May 2022 and there will be no principal authority elections in 2023. For those parishes and towns that have contested elections, this could lead to a significant increase in election costs; especially for smaller parishes with limited resources.

SALC would, therefore, be keen to know the Town Parish Councils' views on whether the 2023 town and parish council elections should be moved forward to 2022 so that they can remain in sync with principal authority elections going forward. As time is limited, SALC would be grateful for your ideas asap and certainly before the end of September at the very latest.

10/194 FORWARD PLAN

The Forward Plan (attached at page x) lists the items due to be discussed and the decisions due to be made by Yeovil Town Council.

The timings given are indicative and occasionally may be rescheduled and new items added as required.

It is **RECOMMENDED** that Yeovil Town Council approve the Forward Plan.

Public Comment (15 Minutes)

List of Engagements attended/to be attended by the Mayor of Yeovil, Councillor Evie Potts-Jones and the Deputy Mayor of Yeovil, Councillor Andy Kendall from 5 May to 6 July 2021.

<u>May Engagements</u>	
-	The Mayor of Yeovil, Councillor Evie Potts-Jones attended the Somerset Day celebrations at Wells Cathedral
<u>June Engagements</u>	
-	The Mayor of Yeovil, Councillor Evie Potts-Jones took part in the Nationwide crowdfunding video for the Defibrillator
-	The Mayor of Yeovil, Councillor Evie Potts-Jones attended the Yeovil District Hospital's Official Opening of their key worker accommodation blocks
-	The Mayor of Yeovil, Councillor Evie Potts-Jones attended the Wassail Theatre production of 'Whispering Willows'
-	The Mayor of Yeovil, Councillor Evie Potts-Jones will visit Able2Achieve
-	The Mayor of Yeovil, Councillor Evie Potts-Jones will meet the Mudford Social Cycling Group before they head off to start their Lands End to John O Groats Charity Cycle
-	The Mayor of Yeovil, Councillor Evie Potts-Jones will meet and greet the South West in Bloom judge on the Yeovil in Bloom judging day

Background

Each smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities.

The annual return is split into sections:

- Annual Internal Audit Report 2020/21
- Section 1 - Annual Governance Statement 2020/21
- Section 2 - Accounting Statements 2020/21
- Section 3 - External Auditor Report and Certificate 2020/21

Each smaller authority must approve Sections 1 and 2 by 30th June 2021 of the following year.. The certified Annual Return must published by 30th September 2021 (including the External Auditor Report and Certificate).

The full authority must consider, approve and sign the Annual Governance Statement and the Accounting Statements in accordance with Accounts and Audit Regulations 2015, Regulation 6 and 12.

Section 1 – Annual governance statement 2020/21

The annual governance statement states that the Council accepts it's *“responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements”*, meaning that the Council have proper arrangements in place for safeguarding public money and resources.

It is **RECOMMENDED** that Council approve the annual governance statement; and that the Chairman sign the annual governance statement.

Section 2 – Accounting statements 2020/21

The accounting statements for Yeovil Town Council are prepared on an accruals basis, meaning that consolidated records of income (receipts) and expenditure (payments) are made when they are due rather than when they have been paid. The balance sheet is analysed into the value of cash and short term investments, fixed assets, and borrowings.

It is **RECOMMENDED** that Council approve the accounting statements; and that the Chairman sign to confirm that these accounting statements were approved.

Section 3 - External auditor certificate and report 2020/21 certificate

Once Council has approved both the annual governance statement and accounting statements, the return will be forwarded to PFK Littlejohn (the external auditor) who has been appointed by the Smaller Authorities' Audit Appointments Ltd (SAAA) to audit Yeovil Town Council's accounts. As Yeovil Town Council's income and expenditure exceed £200,000, they require an intermediate audit and are therefore required to provide additional information.

Members will be given a further update regarding the external auditor's certificate and report 2020/21 at a future Town Council Meeting. It is **RECOMMENDED** that Council note that the outcome of the External auditor certificate and report 2020/21 certificate be brought to Council on completion of the External audit.

Annual internal audit report 2020/21

An internal auditor independently reviews the procedures and controls to give assurance that they are sound, and that reliance can be placed on the figures in the Annual Return. If any controls are found to be weak, the internal auditor states the implication and the action being taken to address such weaknesses. The Internal Auditor - Rosie Darkin-Miller LLB (Hons) FCA, has assessed if the internal control objectives have been made and that no weaknesses have been identified (the internal audit has taken place but we are awaiting the outcome). The Town Clerk will verbally update Council at the meeting. It is **RECOMMENDED** that Council note the outcome from the Internal Auditor.

Inspection and notice procedures

The Council must give notice of a 30 working day period during which the public can inspect the books and records of the Council, make an objection to the accounts, or question the auditor. The Responsible Finance Officer must publish prior to the external audit of the Annual Return the statement of accounts (section 2 of the Annual Return) and the annual governance statement (section 1 of the Annual Return) and a statement with details about the exercise of public rights (as attached). The Council have used the suggested dates given by the External Auditor. The notice and the annual return will be posted on website and on the notice board outside Town House.

It is **RECOMMENDED** that Council note that the required inspection and notice procedures that will be followed.

The Committee is **RECOMMENDED**:

- (1) to note the report;
- (2) that Council approve the annual governance statement; and that the Chairman sign the Annual Governance Statement 2020/21 at his earliest convenience.
- (3) that Council approve the Accounting Statements 2020/21; and that the Chairman sign at his earliest convenience, to confirm that these accounting statements were approved;
- (4) that Council note that the outcome of the External auditor certificate and report 2020/21 certificate be brought to Council on completion;
- (5) that Council note the outcome of the Internal auditor certificate 2020/21; and
- (6) that Council note that the required inspection and notice procedures will be followed.

(Amanda Card, Town Clerk – 01935 382424 or town.clerk@yeovil.gov.uk)

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

YEOVIL TOWN COUNCIL

www.yeovil.gov.uk

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.	N/A		
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). SEE ATTACHED NOTE			✓
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

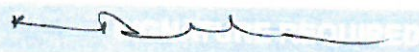
For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken SEE ATTACHED NOTE

Name of person who carried out the internal audit

Mrs R Darkin-Miller LLB(Hons) BFP FCA

Signature of person who carried out the internal audit



Date

07/06/2021

*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).

Dates internal audit undertaken:

19/02/2021	26/02/2021	05/03/2021	27/05/2021
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Internal Auditor note on test N:

I checked to see that the Council complied with the publication requirements for the previous year's Annual Governance and Accountability Return (AGAR). The Council had to publish before 01/09/20 and at least one day before the start of its public rights period 10/08/20) ss1&2 of the AGAR, and the public rights notice including a declaration that the accounting statements were unaudited.

On or before 30/11/20, the Council was required to publish the notice of conclusion of audit, and ss1-3 of the AGAR (including the completed external audit report). This element of the test was not notified to Councils or internal auditors until March 2021, sometime after the test should have been completed.

The Council (in common with many others) has no website audit trail which could prove the date of publication and removal.

When testing publications on 27/05/21 I was able to confirm that ss1&2 of the AGAR had been published. The Clerk stated that the public rights notice was no longer online (it is not unusual for this to be removed once the period has expired).

I was able to confirm that the notice of conclusion of audit and s3 of the AGAR (the external audit report) had been published.

The evidence indicates but does not prove compliance with the publication requirements. I have therefore assessed the test as 'not covered'. As the External Auditor has confirmed that screenshots are an acceptable substitute for a website audit trail, the Council will be able to prove compliance in future.



R Darkin-Miller LLB (Hons) BFP FCA 07/06/21

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

YEOVIL TOWN 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 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>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:

DO/Min/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

INTERPRETATION OF THE ACT www.yeovil.gov.uk

Section 2 – Accounting Statements 2020/21 for

YEOVIL TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	935,844	1,063,903	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	1,033,516	1,152,589	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	125,049	84,803	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	302,954	323,103	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	15,352	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	712,200	745,785	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	1,063,903	1,232,407	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	1,009,795	1,199,996	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	1,587,638	1,587,638	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 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

SIGNATURE REQUIRED

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

SIGNATURE REQUIRED

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

YEOVIL TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2020/21

(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

Yeovil Town Council
NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021



The Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit (England) Regulations 2015 (SI 2015 No.234)

1. Date of announcement: **16th June 2021**
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor and appointed by Smaller Authorities' Audit Appointment Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers and receipts and other documents relating to those records must be available for inspection by a person interested. For the year ended 31st March 2020 these documents will be available on reasonable notice by application to:

Name: Amanda Card

Position: Town Clerk and Responsible Financial Officer

Address: Yeovil Town Council, Town House, 19 Union Street, Yeovil, Somerset. BA20 1PQ.

Tel No: 01935 382424

E-mail: town.clerk@yeovil.gov.uk

commencing on **Monday 21st June 2021** and ending on **Friday 30th July 2021**.

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditors about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to Yeovil Town Council.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2105. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
1 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-littlejohn.com)

Amanda Card
Town Clerk/Responsible Financial Officer
16th June 2021

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act, the [Accounts and Audit Regulations 2015](#) and the [Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1st -14th July 2021 for 2020/21 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records. The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means

formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.