



**BEVERLEY
TOWN COUNCIL**

WORKING AS A COMMUNITY

Other AGAR 2020-21 Supporting Documents

Beverley Town Council 2020/21

Bank - Cash and Investment Reconciliation as at 31 March 2021

		<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>			
1	31/03/2021	Current	704,119.73
2	31/03/2021	Reserves Account-deposit	25,466.56
3	31/01/2021	Events Account	0.00
4	31/03/2021	Beverley in Bloom Account	956.52
5	08/08/2020	Field to Table	0.00
6	31/03/2021	Youth Support Account	1,500.67
7	30/06/2020	Skatepark Account	0.00
8	31/12/2021	Christmas Lights Account	0.00
9	31/03/2021	Petty Cash	0.00
10	31/03/2021	Yorkshire Bank Credit Card	0.00
11	31/03/2021	Beverley Building Soc Bond	83,953.48
			815,996.96
 <u>Unpresented Payments</u>			
1	01/03/2021	5033	8,078.40
1	11/03/2021	5034	931.14
1	15/03/2021	5022	50.57
1	15/03/2021	5024	14.41
1	15/03/2021	5026	930.00
1	15/03/2021	5028	2,000.00
1	15/03/2021	5029	1,999.00
1	15/03/2021	5031	1,975.00
1	22/03/2021	5035	118.38
1	22/03/2021	5040	1,727.30
			17,824.20
			798,172.76
 <u>Receipts not on Bank Statement</u>			
0	31/03/2021	All Receipts Cleared	0.00
			0.00
			798,172.76
 <u>Closing Balance</u>			
<u>All Cash & Bank Accounts</u>			
1		Current Account	686,295.53
2		Reserves Account - deposit	25,466.56
3		Events Account	0.00
4		Beverley in Bloom Account	956.52
5		Field To Table	0.00
6		Youth Support Account	1,500.67
7		Skatepark Account	0.00
8		Christmas Lights Account	0.00
9		Petty Cash	0.00
10		Yorkshire Bank Credit Card	0.00
11		Beverley Building Society Bond	83,953.48
		Other Cash & Bank Balances	0.00
			798,172.76

**Bank Reconciliation Statement as at 31/03/2021
for Cashbook 1 - Current Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current	31/03/2021		704,119.73
			<u>704,119.73</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
01/03/2021 5033	Audit Yorkshire	8,078.40	
11/03/2021 5034	Beverley Minster	931.14	
15/03/2021 5022	Business Stream	50.57	
15/03/2021 5024	Countrywise Water Coolers Ltd	14.41	
15/03/2021 5028	Cherry Tree Community Centre	2,000.00	
15/03/2021 5029	East Riding Theatre	1,999.00	
15/03/2021 5031	Kings Church Beverley	1,975.00	
15/03/2021 5026	Bev Barge Pres Society	930.00	
22/03/2021 5035	SLCC Enterprises Ltd	118.38	
22/03/2021 5040	East Riding Pension	1,727.30	
			<u>17,824.20</u>
			686,295.53
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			686,295.53
		Balance per Cash Book is :-	686,295.53
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2021
for Cashbook 2 - Reserves Account - deposit**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Reserves Account-deposit	31/03/2021	55	25,466.56
			<u>25,466.56</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			25,466.56
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			25,466.56
		Balance per Cash Book is :-	25,466.56
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2021
for Cashbook 4 - Beverley in Bloom Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Beverley in Bloom Account	31/03/2021	266	956.52
			<u>956.52</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			956.52
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			956.52
		Balance per Cash Book is :-	956.52
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2021
for Cashbook 6 - Youth Support Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Youth Support Account	31/03/2021	30	1,500.67
			<u>1,500.67</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,500.67
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,500.67
		Balance per Cash Book is :-	1,500.67
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2021
for Cashbook 10 - Yorkshire Bank Credit Card**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Yorkshire Bank Credit Card	31/03/2021	0	0.00
			<hr/> 0.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2021
for Cashbook 11 - Beverley Building Soc Bond**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Beverley Building Soc Bond	31/03/2021		83,953.48
			<u>83,953.48</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			83,953.48
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			83,953.48
		Balance per Cash Book is :-	83,953.48
		Difference is :-	0.00

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]
 County area (total councils and

townships): [REDACTED]

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);
- New from 2020/21: variances of £100,000 or more require explanation regardless of this % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual

	2019/2020 £	2020/2021 £	Variance £	Variance %	Explanation Required?	Explanation from smaller authority (must include narrative and supporting figures) <i>Automatic responses (green) below based on figures provided. Balance sheet only. THESE BOXES SHOULD NOT OVERWRITE THESE BOXES</i>
1 Balances Brought Forward	137,331	137,331				
2 Precept or Rates and Levies	2,201,028	2,196,515	-4,592	1.56%	NO	
3 Total Other Receipts	4,119	23,318	25,403	63.20%	YES	Full Council agreed 50% reduction in allotment tents due to COVID-19 (£3577). No events held - Food Festival (£10282) Christmas Festival of Food & Drink (£3823), Christmas Lights (£4005), Hanging basket scheme (£4880), Cycle Race (£300), Pancake Race (£500), Civic (1157), Town Maintenance purchase of dog digger units for lamp post (£1357). No donations to Beverley in Bloom (£8) Tidy Grant received 2019/2020 (£3000). Reduced photocopying income (£88). Allotment bands transfer for bonds no refunded due to state of plot when tenancy given up (£824). No refunds for electricity and internet (£1340). Reduced interest (£223). Received Rates refund (£7583) and small business grant (£10000)
4 Staff Costs	107,524	97,272	-2,888	2.92%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	215,647	216,149	41,552	19.30%	YES	Please see sheet
7 Balances Carried Forward	783,570	794,118			YES	WARNING: EXPLANATION NOT PROVIDED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES Please see sheet
8 Total Cash and Short Term Investments	273,342	264,512				
9 Total Fixed Assets plus Other Long Term Investments in	177,058	193,051	19,301	11.21%	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 3 (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:

	£	£	£
Earmarked reserves:			
Accommodation	£350,000		
Elections	£14,000		
Town Event	£10,000		
Contingency (9 months)	£200,000		
Skatepark	£7,500		
Lighting up Beverley	£30,000		
Floral Displays	£25,800		
Grants - partnership working	£23,500		
Upgrading CCTV	£30,000		
Streetlighting improvements	£4,000		
Street Furniture, bins/benches	£8,000		
Cycle Racks	£1,000		
Town Entry Signs	£6,000		
Upgrade Toilets	£10,000		
Emergency Plan	£5,000		
		<u>£724,800</u>	
General reserve	£69,316		
		<u>£69,316</u>	
Total reserves (must agree to Box 7)			<u><u>£794,116</u></u>

2019/2020	2020/2021	Difference		
£1,000	£1,200	£200	Increased duties	Macebearer
£2,426	£833	-£1,593	Less face to face training	Officer Training/Conference
£2,094	£293	-£1,801	Less face to face training	Councillor Training/Conference
-£305	£90	£395	Increased travel costs due to remote working and delivering of equipment	Officer Travel
£1,934	£0	-£1,934	No twinning took place	Twinning travel hosp
£0	£568	£568	Joined Hanseatic League	Hanseatic League
£14,000	£14,080	£80	Building Insurance increase	Office Rent
£19,845	£0	-£19,845	Beverley Area Community Hut survey completed and decision no to go ahead	BACH
-£575	£160	£735	Civic Events and BACH project room hire	Room Hire
£5,071	£2,560	-£2,511	Reduced rates as refuted	Office Rates
£3,281	£1,669	-£1,612	Reduced utilities costs as remote working	Utilities/Maintenance
£4,144	£3,904	-£240	New commerical insurance deal agreed for 3 years	Insurance
-£938	£237	£1,175	Security increased	Alarm Maintenance
£5,404	£5,098	-£306	Less handypeson costs on power	Handyperson Accom Unit 2/Well
£515	£0	-£515	Moved to Transport Line	Fuel DO NOT USE
£1,797	£3,360	£1,563	Less spent on allotment upkeep due to COVID-19	Allotments Upkeep
£0	£2,400	£2,400	2 years rental paid	Allotments Rent Cost Queens
£188	£188	£0	Invoice awaited	Allotments Rent Keldgate/Lairg
£0	£115	£115	Transfer of bond for messy plots left and cost of making plots tenantable	Allot Bond (messy) plot work
-£500	£152	£652	New taps on Sparkmill	Waterpipe/maint at Sparkmill
£138	£2,678	£2,540	Increased costs due to COVID-19 making Skatepark clean and secure	Skatepark
£5,424	£0	-£5,424	Hanging baskets out sourced due to COVID-19	Hanging Baskets/Towers
£3,000	£0	-£3,000	Tidy grant spent	Tidy Grant Expenditure
£648	£0	-£648	No cycle event	Expenditure Para Cycling
£777	£487	-£290	Less plant barriers purchased	Plant barrier/brick container
£279	£0	-£279	No emergency plan equipment purchased	Emergency Plan Equipment
£2,141	£0	-£2,141	No new bins purchsed	Salt/Litter Bins
£197	£197	£0	No skip hire	Skip Hire
£2,488	£0	-£2,488	External contractor employed for allotment and skatepark work	External contract JB Rural Ser
£559	£6,789	£6,230	New tractor purchased, dog dispenser kit for lamp posts purchased	Town Maint Costs/Equip
£0	£86	£86	Dog dispensers bags	Dog Waste Bag Dispensers Schem

£1,398	£1,614	£216	MOT and servicing of VAN	Transport costs-van
£10,760	£0	-£10,760	Van purchase previous year	Replacement Van
£1,251	£173	-£1,078	Remote working - less stationery used as email used	Stationery
£3,993	£3,247	-£746	Remote working - used less	Photocopier
£95	£0	-£95	No newsletter done as website used	Newsletter/Community Liason
£918	£1,204	£286	Telephone increase due to diversion	Telephone
£687	£486	-£201	New internet provider	Internet Access
£245	£216	-£29	Less on staff mobiles	Staff Mobiles
£1,370	£391	-£979	Less on postage	Postage
£2,981	£2,904	-£77	Less on publications/subscriptions	Publications/Subscriptions
£4,440	£3,704	-£736	Reduced costs on IT as entered contract for support	IT support-annual/zoom
£120	£2,095	£1,975	New website	Website
£1,500	£1,500	£0		Mayoral Allowance
£139	£0	-£139	No expenses	Dep May civic event tickets
£1,300	£1,750	£450	More members claimed allowances	Members Allowances
£443	£355	-£88	Less councillor travel	Councillors Travel
-£284	£0	£284	Robes not cleaned in 2020/2021	Robes Maintenance
£849	£1,678	£829	More spent on civic remote events	Civic Budget
£0	-£400	-£400	Advertising for VE day	Veterans/Armed Forces Day
£0	£8,961	£8,961	2019 elections paid	Election Provision
£0	£5,322	£5,322	Employment issues	Financial/LegalExp/DataP SLA
£1,188	£9,585	£8,397	Additional Audit Yorkshire in 2019/2020 £6289 and usual audit fees	Audit Fees
£40	£109	£69	More bank charges as Bank would not refund due to COVID and only doing emergency banking	Bank Charges/annual cred card
£210	£665	£455	Change of payroll provider mid 2019 and fees brought up to date in April 2020	Payroll Processing Fees
£18,935	-£1,735	-£20,670	No food festival	Food Festival
£2,890	-£159	-£3,049	No christmas festival of food drink	Christmas Festival of Food & D
£423	£0	-£423	No pancake race	Pancake Race
£886	£0	-£886	No event	Beverley Event WW1
£1,800	£0	-£1,800	No Beverley Bonfire	Beverley Bonfire
£14,206	£13,339	-£867	No fund raising due to COVID	Christmas Lighting Capital
£194	£0	-£194	No duties	Brighter Beverley
£3,022	£12,784	£9,762	floral displays outsourced due to COVID-19	Floral Displays

£16,151	£16,364	£213	Increase on street lighting SLA due to increase in street lamps	Streetlighting SLA
£7,296	£7,347	£51	Increase in power costs	CCTV Ann Maint and Power
£25,719	£0	-£25,719	Purchase of mobile cameras and upgrade	CCTV Mobile Cameras/Che Tre
£0	£2,473	£2,473	New monitoring CCTV costs	CCTV Monitoring Costs/Upgrade
£0	£838	£838	New toilet campaign	Toilet Campaign
£5,000	£6,000	£1,000	Increase of grant to Cherry Tree	Cherry Tree
£0	£820	£820	Pride flags purchased for shops	Pride Event
£5,000	£1,050	-£3,950	Facebook/You Tube event	Town Event
£1,650	£15,052	£13,402	Increased grants due to COVID-19	Grants Fund
£1,340	£0	-£1,340	No work on Youth Town Council	Youth Town Council
£0	£500	£500	Grant due to COVID-19	Beverley Against Poverty
£1,152	£5,374	£4,219	Grants due to COVID-19 to Food Bank	Section 137
		-£41,592		

Beverley Town Council 2020/21**Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2021**Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	753,578.95	794,116.08
100	Debtors	0.00	36.20
110	Prepayments	952.25	936.00
120	Vat Due	5,674.29	3,918.62
	Less Total Debtors	6,626.54	4,890.82
500	Creditors	36.18	0.00
510	Accruals	40,342.59	4,996.70
565	Allotment Bonds	3,965.00	3,950.80
	Plus Total Creditors	44,343.77	8,947.50
	Equals Total Cash and Bank Accounts	791,296.18	798,172.76
200	Current Account	618,520.86	686,295.53
201	Reserves Account - deposit	25,452.92	25,466.56
202	Events Account	20,251.25	0.00
203	Beverley in Bloom Account	956.52	956.52
204	Field To Table	34,064.57	0.00
205	Youth Support Account	500.67	1,500.67
206	Skatepark Account	145.59	0.00
207	Christmas Lights Account	7,812.07	0.00
208	Beverley Building Society Bond	83,579.31	83,953.48
220	Petty Cash	12.42	0.00
	Total Cash and Bank Accounts	791,296.18	798,172.76

Beverley Town Council
Form P32 - Employer Payment Record

Tax Month From: 12

Date From: 06/03/2021

Tax District/Reference: 391/B6488

Tax Month To: 12

Date To: 05/04/2021

Accounts Office Reference: 391PG00111983

1 - PAYE Income Tax:	535.60
2 - Student/Postgraduate Loan Deductions:	0.00
3 - Net Income Tax:	535.60 (1 + 2)
4 - Gross National Insurance:	956.22
5 - Employment Allowance:	0.00
6 - Total SMP Recovered:	0.00
7 - NIC Compensation on SMP (if due):	0.00
8 - Total SPP Recovered:	0.00
9 - NIC Compensation on SPP (if due):	0.00
10 - Total ShPP Recovered:	0.00
11 - NIC Compensation on ShPP (if due):	0.00
12 - Total SAP Recovered:	0.00
13 - NIC Compensation on SAP (if due):	0.00
14 - Total SPBP Recovered:	0.00
15 - NIC Compensation on SPBP (if due):	0.00
16 - Total NIC Deductions:	0.00
17 - Net National Insurance:	956.22 (4 minus 5 minus 16)
18 - Apprenticeship Levy:	0.00
19 - Termination Payments Class 1A NICs	0.00
20 - Employer NI to Pay:	523.02
21 - Total Amount Due:	1,491.82 (3 + 17 + 18 + 19)

Note: If there is a value in box 16 displayed above you must submit an Employer's Payment Summary (EPS) to HMRC.

Tax Refund Received	0.00
SSP/SMP/SPP/ShPP/SAP Funding Received	0.00
Total SMP	0.00
Total SPP	0.00
Total ShPP	0.00
Total SAP	0.00
Total SPBP	0.00
Small Employer Statutory NIC Compensation Percentage	3.00 %

You can pay your employers' PAYE and National Insurance online at <https://www.tax.service.gov.uk/pay-online/epaye>

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

Beverley Town Council HU0026

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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2019/20 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

An invoice for the standard annual review fee (and chaser letter charges where they apply) has been issued with this interim certificate; however, this interim invoice does not fall due for payment until we certify completion and issue our final report and certificate. Any additional fees arising from additional work required as a result of the correspondence will be invoiced with the certificate of completion for the relevant year; where no additional fees apply a zero invoice will be issued on completion. Both the interim and final invoices do not fall due for payment until we issue our final invoice with the certificate of completion.

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

Please see above.

3 External auditor certificate 2019/20

We 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:

We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

26/11/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)