**Annual Governance and Accountability Return (AGAR) 2021/22**

This report accompanies the AGAR 2021/22 Form 2

The opening balance for the year ending 31 March 2021 did not agree with the Council’s cash book figures – difference being £240 which was the rent for the village hall for the period 15.04.2019-16.03.2020, this was included in the AGAR figures but not actually paid until Oct 2020.

The total of box 8 on the AGAR return of 2019/20 (£13971) was incorrect therefore, as was the figure of box 1 on the AGAR return of 2020/21. I have therefore amended this figure to £14210.

The figure in box 3 of the 2020/21 return showed NIL – this is incorrect and should read £25 being the interest received of £24.52 on the 21 January 2020 on the NS&I account.

This now gives a new total c/fwd for 2020/21 of £15729, having inserted the figures for the current year this now balances back to the cash book.

The AGAR form 2 for this current period 2021/22 has therefore been restated.

Financial year ending 31st March 2021

A further discrepancy has also come to light when looking back through the accounts.

The salary payment of £190.88 for March 2021 was not paid until the 1st April, so should have been recorded in the accounting period 2021-22 as we operate on a receipt and payments platform. This has been shown as a correction.

Also, the last 2 salary payments for Feb 2021 and March 2021 have been recorded in the cash book as net payments. I can see no entries for the PAYE amounts of £47.80 for February and £47.80 for March. Which means there is an outstanding amount payable to HMRC of £95.60 for the financial year ending 31st March 2021

VAT

A refund claim was made in July 2020 for the Financial year 2019/20 for £473.78 this should have been processed and paid during the financial period ending 31st March 2021. I cannot trace any payment.

Signed

Sandra Morrison

Responsible Finance Officer