

Public Document Pack

EPSOM AND WALTON DOWNS CONSERVATORS

Monday 22 June 2020 at 6.30 pm

Place: Remote Meeting

PLEASE NOTE: this will be a 'virtual meeting'.

The link to the meeting is:

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The members listed below are summoned to attend the Epsom and Walton Downs Conservators meeting, on the day and at the time and place stated, to consider the business set out in this agenda.

Committee Members

Councillor Liz Frost, the Council (Chairman)

Simon Durrant, Jockey Club Racecourses (the Company) (Vice-Chairman)

Andrew Cooper, Jockey Club Racecourses (the Company)

Simon Dow, Horserace Betting Levy Board (the Levy Board)

Councillor Bernice Froud, the Council

Councillor Jan Mason, the Council

Councillor Steven McCormick, the Council

Councillor Lucie McIntyre, the Council

Stephen Wallis, Jockey Club Racecourses (the Company)

Councillor Clive Woodbridge, the Council

Yours sincerely



Clerk to the Conservators

For further information, please contact Democratic Services, email: democraticservices@epsom-ewell.gov.uk or tel: 01372 732000

Public information

Please note that this meeting will be a ‘virtual meeting’

This meeting will be held online and is open to the press and public to attend as an observer using free GoToWebinar software, or by telephone.

A link to the online address for this meeting is provided on the first page of this agenda and on the Council's website. A telephone connection number is also provided on the front page of this agenda as a way to observe the meeting, and will relay the full audio from the meeting as an alternative to online connection.

Information about the terms of reference and membership of this Committee are available on the [Council's website](#). The website also provides copies of agendas, reports and minutes.

Agendas, reports and minutes for the Committee are also available on the free Modern.Gov app for iPad, Android and Windows devices. For further information on how to access information regarding this Committee, please email us at Democraticservices@epsom-ewell.gov.uk.

Exclusion of the Press and the Public

There are no matters scheduled to be discussed at this meeting that would appear to disclose confidential or exempt information under the provisions Schedule 12A of the Local Government (Access to Information) Act 1985. Should any such matters arise during the course of discussion of the above items or should the Chairman agree to discuss any other such matters on the grounds of urgency, the Committee will wish to resolve to exclude the press and public by virtue of the private nature of the business to be transacted.

Questions from the Public

Questions from the public are not permitted at meetings of the Epsom and Walton Downs Conservators.

AGENDA

1. MINUTES OF PREVIOUS MEETING (Pages 5 - 18)

The Conservators are asked to confirm as a true record the Minutes of the Conservators' Meeting held on 27 January 2020, and Special Meetings held on 2 March 2020, 12 May 2020 and 22 May 2020 (attached) and to authorise the Chairman to sign them.

2. FINAL ACCOUNTS 2019-20 (Pages 19 - 34)

This item presents the Conservators' final accounts for the financial year 2019/20.

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**Minutes of the Meeting of the EPSOM AND WALTON DOWNS CONSERVATORS
held on 27 January 2020**

PRESENT -

Councillor Liz Frost (the Council) (Chairman); Simon Durrant (Jockey Club Racecourses (the Company)) (Vice-Chairman); Simon Dow (Horserace Betting Levy Board (the Levy Board)), Councillor Jan Mason (the Council), Councillor Steven McCormick (the Council), Stephen Wallis (Jockey Club Racecourses (the Company)) and Councillor Clive Woodbridge (the Council).

In Attendance: Conor Morrow (Lower Mole Countryside Management Service)

Absent: Andrew Cooper (Jockey Club Racecourses (the Company)), Councillor Bernice Froud (the Council) and Councillor Lucie McIntyre (the Council)

Officers present: Kathryn Beldon (Chief Executive), Brendan Bradley (Chief Accountant), Sandra Dessent (Committee Administrator) and Gillian McTaggart (Head of Policy, Performance & Governance)

17 MINUTES OF PREVIOUS MEETING

The Minutes of the meetings of the Epsom and Walton Downs Conservators held on 28 October and 25 November 2019 were agreed as a true record and signed by the Chairman.

18 STRATEGIC RISK REGISTER

The Conservators received the Strategic Risk Register and accompanying report which detailed risks, mitigations, responsibility and action required to manage the identified risks.

The Strategic Risk Register was compiled following a workshop to identify potential risks and ensure that they are appropriately recorded, remedied and reported.

In light of recently reported health and safety incidents involving the death of two horses the Conservators discussed the significance of Surrey County Council reviewing potential traffic safety measures and enhanced signage or traffic speed measures with a view to improving safety.

Following consideration, it was resolved:

The Conservators;

- (1) **Approved the completed Strategic Risk Register**
- (2) **Authorised the Clerk to the Conservators to confirm the adequacy of the insurance and health and safety arrangements having sought confirmation from the Jockey Club and TGMB on their arrangements**
- (3) **Authorised the Clerk of the Conservators to campaign for potential safety measures in light of recent incidents**

19 BUDGET 2020/21

The Conservators received a report seeking approval for the 2020/21 budget and the recommended precepts on the constituent bodies.

It was reported that a £3,000 overspend was forecasted for 2019/20 which was due in the main to costs associated with the new cleaning/maintenance contracts for buildings on the Downs. However in the context of the overall budget of £407,000 it represented less than 1% of the budget and could be met by the Conservators working balance reserve.

Regarding the proposed 2020/21 budget Officers explained the background and rationalisation for the proposed 7.7% increase in precept based on continuing to provide the full range of services.

It was recognised that the proposed increase would be challenging for the Conservators and to that end Officers suggested potential saving options as detailed below for discussion:

Option A – Remove budget for project work. The recommended budget for 2020/21 included a sum of £4,200 for ad-hoc project work, which provided a resource for service improvements. Removing this budget could save £4,200 per annum in the short term. However, there was a risk that should the Conservators wish to reapply for EAFRD funding or undertake other project work, funding would have to be identified from reserves or future budgets.

Option B – A review of fees and charges. It was acknowledged that there was scope to review fees and charges to increase income from events on the Downs. However, the risk was that should fees and charges be increased by too much, some events may not continue to be held on the Downs, with an adverse impact on overall income levels. The Conservators generate circa £6,000 per annum from hire charges on the Downs.

Option C – Downskeepers' Hut. Undertake a review on the increased cost of cleaning and maintenance of the Hut, as a result of changes to contracts. The cleaning and maintenance contract costs £6,060 per annum.

In addition to the options outlined in the report a further option was suggested as follows:

Option D – Tattenham Corner Conveniences. Explore the savings that could be made by reducing the expenditure on the Tattenham Corner conveniences.

The Jockey Club Racecourses and the Levy Board representatives advised that a more affordable level of increase to precepts would be between 3-4%.

Following consideration it was resolved:

The Conservators;

- (1) **Noted the latest income and expenditure position for 2019/20.**
- (2) **Did not approve the recommended budget for 2020/21 as set out in Annex 1 to the report, and agreed a way forward as set out in (3) of this Minute below.**
- (3) **Considered the savings options at paragraph 3.6 of the report and advised that Options A, B, C and D as set out in this Minute should be taken forward by officers for further review and the findings brought before the Conservators for consideration at a future committee meeting.**
- (4) **Did not approve the delegation of authority to the Treasurer to agree the final budget and precept for 2020/21.**

20 EPSOM DOWNS RACING SEASON 2020

The Conservators received a report detailing dates for race meetings in 2020 and the following requests for consideration:

- Application for Evening and Sunday race meetings
- Application for temporary suspension of Footpath 50 (over the period of the Derby)
- Applications for racing-related fencing
- Application for extension of Upper Tattenham Enclosure fencing period (between Monday 18 May until Thursday 21 May)
- Application for extension of the Lonsdale Enclosure fencing period (Monday 18 May to Thursday 21 May; Wednesday 17 June and Monday 10 August to Saturday 16 August)

Following consideration the Conservators:

- (1) **Noted the dates of the 2020 racing season for Epsom Downs detailed in paragraph 1.1 of the report and granted consent for the following meetings in accordance with section 14 of the Epsom & Walton Downs Regulation Act 1984:**

- **Thursday 2 July (evening)**
 - **Thursday 9 July (evening)**
 - **Thursday 16 July (evening)**
 - **Thursday 30 July (evening)**
 - **Sunday 27 September**
- (2) **Noted that Epsom Downs Racecourse had applied to Surrey County for the temporary suspension of Footpath 50 as detailed in section 3 of the report.**
- (3) **Agreed an application from Epsom Downs Racecourse for consent under the Bylaw 2 (i) (a) to bring forward the start of the fencing period for the Upper Tattenham Enclosure and Lonsdale Enclosure for the Derby Festival on 18 May 2020.**
- (4) **Agreed an application from Epsom Downs Racecourse for consent under the Byelaw 2 (i) (a) to extend the fencing period for the Lonsdale Enclosure to enable fencing to remain in place on 17 June and between the dates 10 – 16 August 2020.**

The meeting began at 6.00 pm and ended at 6.55 pm

COUNCILLOR LIZ FROST (CHAIRMAN)

**Minutes of the Meeting of the EPSOM AND WALTON DOWNS CONSERVATORS
held on 2 March 2020**

PRESENT -

Councillor Liz Frost (the Council) (Chairman); Simon Durrant (Jockey Club Racecourses (the Company)) (Vice-Chairman); Andrew Cooper (Jockey Club Racecourses (the Company)), Simon Dow (Horserace Betting Levy Board (the Levy Board)), Councillor Bernice Froud (the Council), Councillor Steven McCormick (the Council) (Item 22 only), Councillor Lucie McIntyre (the Council), Stephen Wallis (Jockey Club Racecourses (the Company)) (Item 22 only) and Councillor Clive Woodbridge (the Council).

In Attendance:

Absent: Councillor Jan Mason (the Council)

Officers present: Kathryn Beldon (Clerk to the Conservators), Brendan Bradley (Chief Accountant), Samantha Whitehead (Streetcare Manager) and Tim Richardson (Committee Administrator)

21 SCHEME FOR BARBEQUES AT THE RACECOURSE

The Conservators received a report presenting an operating scheme for barbeques on the Downs, following the in principle approval of their use on specific race dates at the Conservators' meeting in October 2019. The report sought approval for a scheme to enable the in principle conditional permission to use barbecues, to be granted.

The following matters were considered:

- a) **Waste management and disposal.** Simon Durrant informed the Conservators that designated areas for BBQ waste would be provided on all race dates at which BBQs were permitted. Waste clearance on all race days would be managed by the same contractor, but different sub-contractors would be employed for specific dates. Following a question from a Member, it was noted that waste clearance and clean-up activities for the Derby Festival would take place both following the Ladies Day racing in advance of the Derby Derby day events, and after Derby Day.

Following consideration, it was resolved:

That the Conservators:

- (1) **approved the proposed conditions attached at Annex 1 to the report, on any permission to use barbecues at the Racecourse, subject to any final minor changes which may be necessary, to be agreed by the Clerk to the Conservators with the Chairman;**
- (2) **agreed to grant Epsom Downs Racecourse conditional permission to use barbeques within the race meetings applied for in 2020, namely Ladies Day, The Derby and the Bank Holiday August Race Meetings;**
- (3) **requested Epsom Downs Racecourse to provide a report to the Conservators on the outcome of implementing the permission to hold the barbecues.**

22 BUDGET 2020/21 - REVISED

The Conservators received a report presenting proposed savings options and seeking approval for the 2020/21 budget, as discussed at the previous meeting on 27 January 2020.

The following matters were considered:

- a) **Proposed 3.95% increase in precept.** The Conservators noted that the report proposed a 3.95% increase in precepts for 2020/21 if savings options A, B and C detailed in the report were agreed. The savings options were as follows: Remove budget for project work (Option A), Review costs of cleaning and maintenance of Downs keepers hut (Option B) and Reduction in the Service Level Agreement (SLA)/ Recharge (Option C).
- b) **Reduction in SLA/Recharge.** Officers informed the Conservators that the reduction in hours of management, supervision and grounds maintenance proposed by Option C would be worked into the Habitat Management Plan for the Downs if agreed.
- c) **Events on the Downs.** The Conservators noted that a streamlined approach to management of events on the Downs was proposed as an element of Option C. Officers would be authorised to approve and administer events which had previously been approved by the Conservators, and only new events would be presented to the Conservators for consideration. It was noted that a calendar of agreed events on the Downs would continue to be provided to the Conservators for their information, and that the Conservators would be notified of any relevant issues or incidents occurring as a result of events on the Downs.
- d) **Cleaning contract for public conveniences.** A Member of the Conservators requested clarification of whether a budget saving could be achieved by reducing the cleaning contract for the public conveniences on the Downs, potentially by reducing their opening hours. It was noted that Officers would investigate this matter and report back.

- e) **Removal of Spring meeting of the Conservators.** It was noted that Option C proposed that the Conservators hold 3 normal meetings a year, rather than 4. If agreed, a meeting would no longer be scheduled to be held in April.

Following consideration, it was resolved:

- (1) **That the Conservators agreed the proposed savings options A, B and C for 2020/21, as set-out in section 2.1 of the report and the recommended budget for 2020/21 as set out in Annex 1 to the report, with a request for a 3.95% increase in precepts from the constituent bodies as follows:**
- Epsom & Ewell Borough Council: £254,030
 - Epsom Downs Racecourse: £127,020
 - Epsom and Walton Downs Training Board: £42,340
- (2) **To request officers to further investigate savings options D and E, for future consideration.**

The Conservators recorded their thanks to the Chief Accountant and his staff for their work to produce the revised budget proposal.

The meeting began at 6.00 pm and ended at 6.18 pm

COUNCILLOR LIZ FROST (CHAIRMAN)

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**Minutes of the Meeting of the EPSOM AND WALTON DOWNS CONSERVATORS
held on 12 May 2020**

PRESENT -

Councillor Liz Frost (the Council) (Chairman); Simon Durrant (Jockey Club Racecourses (the Company)) (Vice-Chairman); Andrew Cooper (Jockey Club Racecourses (the Company)), Simon Dow (Horserace Betting Levy Board (the Levy Board)), Councillor Bernice Froud (the Council), Councillor Jan Mason (the Council), Councillor Steven McCormick (the Council), Councillor Lucie McIntyre (the Council), Stephen Wallis (Jockey Club Racecourses (the Company)) and Councillor Clive Woodbridge (the Council).

Officers present: Amardip Healy (Chief Legal Officer), Ian Dyer (Head of Operational Services), Samantha Whitehead (Streetcare Manager), Sarah Keeble (Democratic Services Officer) and Tim Richardson (Committee Administrator)

23 VARIATION TO DERBY RACE DAY

The Conservators received a report requesting them to note the current position with regard to holding sporting events at Epsom Downs Racecourse and the potential for changes in approach. The report requested the Conservators to determine an application for variation to the fixture date of the 2020 Derby.

The Conservators received a presentation from Epsom and Ewell Borough Council's Chief Legal Officer outlining the Government's guidance on lifting restrictions on social-distancing measures ("Our plan to re-build: The UK Government's Covid-19 Recovery Strategy").

The Conservators received a presentation from Simon Durrant introducing an application from Epsom Downs Racecourse to run the Derby and Oaks races 'behind closed doors' on a single date in July or August 2020 with a public exclusion zone and the temporary closure of bridle paths.

The following matters were considered:

- a) **Fencing arrangements:** The Conservators were informed that free-standing fencing would be provided to enable a 'behind closed doors' running of the Derby to be held. This fencing would not cause damage to grass and would be scrim-covered to block views, thus discouraging public attendance on race day.

- b) Management and promotion of event.** Simon Durrant informed the meeting that a comprehensive communication strategy would be put in place for the Derby, and that it would be made clear that it would not be open to public observation on the Downs. Communications with local communities would also stress that the best way for them to support and enjoy the Derby 2020 would be by watching it on television. The Racecourse would work closely with Surrey Police and its security and stewarding provider to ensure that a safe, secure zone for the Derby was provided as outlined in the proposal.

Following consideration it was resolved:

That the Conservators:

- (1) had considered the special circumstances affecting racing at Epsom Downs Racecourse;
- (2) noted the current position in relation to the holding of a race day not open to the general public and the safe conditions requested for the holding of such an event at Epsom Downs Racecourse;
- (3) had considered the request for a change to the date of the 2020 Derby with a flexibility of dates in July or August 2020 along with the fencing/secure area which is required, shown edged red on the Plan attached as the Annex to the report;
- (4) approved:
 - a) Flexibility for the Derby to be held on a date in July or August 2020, with notice of such date to be given to the Clerk to the Conservators at least 3 days before the event occurs and
 - b) the details of the fencing / secure area arrangements as set out in the Application for consent, attached at the Annex to the report.

The meeting began at 6.30 pm and ended at 7.05 pm

COUNCILLOR LIZ FROST (CHAIRMAN)

**Minutes of the Meeting of the EPSOM AND WALTON DOWNS CONSERVATORS
held on 22 May 2020**

PRESENT -

Councillor Liz Frost (the Council) (Chairman); Simon Durrant (Jockey Club Racecourses (the Company)) (Vice-Chairman); Andrew Cooper (Jockey Club Racecourses (the Company)), Simon Dow (Horserace Betting Levy Board (the Levy Board)), Councillor Bernice Froud (the Council), Councillor Jan Mason (the Council), Councillor Steven McCormick (the Council), Councillor Lucie McIntyre (the Council), Stephen Wallis (Jockey Club Racecourses (the Company)) and Councillor Clive Woodbridge (the Council).

In Attendance: Kathryn Beldon, Amardip Healy, Samantha Whitehead, Sarah Keeble and Tim Richardson

24 OPENING AND CLOSURE OF CAR PARKS ON THE DOWNS

The Conservators received a report requesting consideration of whether the car parks on the Downs should now open to the public. The Conservators were asked to agree a scheme of delegation for the opening and closing of the Car Parks managed by the Council on their behalf in cases of emergency or urgency.

All car parks on the Downs were currently closed in response to the Covid-19 virus situation and Government's restrictions on travel away from home, which aimed to limit the spread of the virus.

The Conservators received a presentation from Epsom and Ewell Borough Council's Chief Legal Officer detailing the car parking facilities on the Downs, changes to Government guidance and the effect of the verge parking on the Downs. The presentation highlighted the options available to the Conservators with regard to car parking on the Downs.

The following matters were considered:

- a) **Safety.** Members spoke about the safety of the public and other Downs users, with particular reference to the Racehorse Trainers. Members highlighted the importance of the Downs as a Racehorse training environment, and need to prioritise use for racehorse training between the hours of 06.15-noon.

- b) **Signage.** Members spoke about the possibility of providing additional temporary signage to inform visitors of the use of the Downs by Racehorses in training, given that visitors to the Downs may not be familiar with the area. It was noted that there were already a number of signs for that purpose on the Downs, in accordance with a scheme previously agreed by the Conservators. The Conservators had previously expressed a wish to avoid a proliferation of signs on the Downs.

The Chairman informed the Conservators that this matter was not included on the agenda for the meeting and was not for consideration at this time.

- c) **Options for reopening of car parks.** The Conservators considered the options available for the reopening of car parks on the Downs. A preference for the reopening of all available car parks with the exception of the Top Car Park (also known as the Mile post car park) was expressed. It was noted that there was a potential to temporarily open a section of the Upper Tattenham Enclosure to increase capacity, if the Top Car Park remained closed. Epsom Downs Racecourse and Council Officers would investigate this possibility.

Following consideration, it was resolved:

That the Conservators agreed unanimously:

- (1) **To note the effect of Covid-19 on the support services provided by Epsom and Ewell Borough Council;**
- (2) **To note the letter from TGMB (Annex 2 to the report) and consider their request in relation to the availability of public car parking (Annex 1 to the report) on the Downs;**
- (3) **Agreed the opening of all the car parks referred to in paragraph 1.2 of the report, to the public with the exception of the Old London Road Car Park known as the Top Car Park on the Plan at Annex 1 of the report, which will remain closed. The Conservators noted that this decision did not include the Hyperion car park, which would also remain closed in accordance with a previous decision of the Conservators.**

That the Conservators agreed with 8 Members voting in favour, 1 voting against and the Chairman not voting, to:

- (4) **Approve the following delegation to the Clerk to the Conservators:**
 - (i) **The Clerk to the Conservators, or their nominated deputy is empowered to take all necessary decisions in cases of emergency or urgency in relation to the opening or closing of any or all of the car parks on the Downs managed by Epsom and Ewell Borough Council.**

- (ii) **For the purposes of this delegation, emergency and urgency have the ordinary dictionary meaning of the words and may imply consideration of health and safety, legal and financial risk or that the interests of the Conservators may be compromised. In the absence of the Clerk to the Conservators, the nominated deputy will exercise emergency or urgency powers in the same way.**
- (iii) **In deciding whether or not to exercise the emergency or urgency delegation, the Clerk to the Conservators, or nominated deputy, should consider whether to consult the Chairman and Vice Chairman of the Conservators and have regard to their views if consulted.**
- (iv) **The Clerk to the Conservators shall always be entitled to refer matters for a decision to a meeting of the Conservators where it is considered by the Clerk expedient to do so.**

Councillor Clive Woodbridge requested that it be Minuted that with regard to decision (4) (iii) above, he felt that the Clerk should consult the Chairman and Vice Chairman in all circumstances.

The meeting began at 6.30 pm and ended at 7.21 pm

COUNCILLOR LIZ FROST (CHAIRMAN)

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FINAL ACCOUNTS 2019-20

Head of Service/Contact: Lee Duffy, Chief Finance Officer
Annexes/Appendices (attached): Annex 1 – 2019/20 Cost Centre Accounts
Annex 2 – Financial Statements 2019/20
Annex 3 – Annual Governance and
Accountability Return 2019/20

Other available papers (not attached):

Report summary

This item presents the Conservators' final accounts for the financial year 2019/20.

Recommendation (s)

The Conservators :

- (1) Receive the final accounts for 2019/20, subject to external audit;**
- (2) Approve the Annual Governance Statement as set out in section 1 of Annex 3 to this report;**
- (3) Consider and approve the Accounting Statements as set out in section 2 of Annex 3 to this report;**
- (4) Confirm that the arrangements for the internal audit as set out in this report are effective for auditing purposes;**
- (5) The Chairman and Clerk be authorised to sign the Annual Governance Statement and the Accounting Statements on behalf of the Conservators.**

1 Introduction

- 1.1 This report presents the Conservators' final accounts for the year ended 31 March 2020.
- 1.2 The revenue account is attached at Annex 1 and details income and expenditure for the year compared to the original budget.

- 1.3 The financial statements are attached at Annex 2 and the Annual Governance and Accountability Return, which requires approval of the Conservators, is attached at Annex 3.
- 1.4 The Annual Governance and Accountability Return will be subject to external audit between September and November 2020.

2 Revenue Account for 2019/20

- 2.1 Overall, net expenditure for the year was £417,463 compared to the original budget of £407,260, resulting in a deficit for the year of £10,203, and therefore a decrease in the working balance of the same amount.
- 2.2 At Q3, a deficit of £3,322 had been forecast; the main variances to budget and the forecast are shown in the following table:

Explanation of significant variances	£
Transport– One-off costs to cover repairs on transport fleet incurred in year	3,221
Cleaning – New contract with Churchill to clean Keepers Hut, which had not been included in the old contract. These costs have been removed from the contract effective from April 2020.	4,298
Building Maintenance – expenditure relates to unanticipated works completed at the Keepers Hut	1,050
Engineering and Fabric – New contract with Rydons following competitive tender process saw increased cost for both Keepers Hut, Tattenham Conveniences and Derby Day clean-up	2,211
Management SLA – The cost of additional work including EWDC review of services and workshop in Autumn 2019.	4,962
Reduction in anticipated water charges at Tattenham Conveniences	-1,646
Reduction in anticipated Derby contract payments – actual charges can vary depending on number of caravans per year	-1,585
Additional income from events, metal detector licences and interest received	-2,107

3 Impact of Covid-19

- 3.1 Central Government’s ‘full lockdown’ measures were announced on 23 March, which impacted the final week of the financial year. As a result, one long standing event that had been due to take place was cancelled, resulting in a loss of revenue of £325.

- 3.2 The direct financial impact of Covid-19 was minimal for 2019/20, and it is expected to remain relatively minor into 2020/21. There may be some small loss of income if events are cancelled, but this should be offset by other running costs not being incurred, such as those that arise from Tattenham Corner conveniences being closed. A greater financial impact would arise if the precepting bodies were unable to continue funding the Conservators at its current level, although there is no current indication that this may be the case. A further update on the impact of Covid-19 will be reported back to the Conservators as part of the 2020/21 mid-year monitoring report in October.

4 Repairs and Renewals Fund

- 4.1 The balance on the fund at 31 March 2020 was £36,001, following a budgeted contribution in year of £5,000 and interest earned of £385, as shown in the following table:

	£
Balance brought forward 1 April 2019	36,001
Budgeted contribution in 2019/20	5,000
Interest on balance (0.94% interest rate)	385
Balance carried forward 31 March 2020	41,386

5 Financial Implications

- 5.1 The working balance stood at £56,021 as at 31 March 2020 (£66,224 as at 31 March 2019).
- 5.2 The balance sheet debtor is Epsom and Ewell Borough Council who holds the working balance and renewals fund reserve. The Council credits interest on these sums to the Conservators' account on the average return on the Council's investments, which for 2019/20 was 0.94%.

6 Internal Audit

- 6.1 From 01 April 2019, Southern Internal Audit Partnership (SIAP) provide internal audit services to the Council and the Conservators, which includes completion of the Internal Audit Report within the Conservator's Annual Governance and Accountability Return. The role and scope of SIAP is detailed within the Internal Audit Charter which was presented to the Council's Audit, Crime & Disorder & Scrutiny Committee on 16 April 2019.
- 6.2 The 2019/20 Audit Plan was submitted in April 2019 to the same Committee who act as an Audit Committee under the Council's constitution. The Audit, Crime & Disorder & Scrutiny Committee receive quarterly audit progress reports and a year-end Assurance Report.

- 6.3 All financial transactions for the Conservators are processed through Epsom and Ewell Borough Council's financial systems and transactions recorded on the Council's financial management system.
- 6.4 SIAP Internal Audit Contract Manager makes the appropriate arrangements for the Annual Internal Audit Report section of the Annual Return to be checked and signed off, which was completed in May 2020.

7 Annual Governance and Accountability Return

- 7.1 Smaller Bodies in England must complete an annual return, now known as the Annual Governance and Accountability Return (AGAR) to the appointed External Auditor. PKF Littlejohn LLP have been appointed as the auditor to all relevant smaller authorities in Surrey for 5 years from 2017/18. The AGAR for the year ending 31 March 2020 is attached at Annex 3.
- 7.2 Any significant changes to the AGAR following external audit will be reported back to the Conservators.
- 7.3 Due to Covid-19, the statutory requirements have been amended from previous years, and for 2019/20 each smaller authority is now required by law to:
 - 7.3.1 Prepare Accounting Statements for the year ended 31 March 2020 in the form required by proper practices (the relevant AGAR, Part 1, 2 or 3)
 - 7.3.2 Approve and publish the unaudited AGAR including Accounting Statements by 31 August 2020 (previously 30 June 2020)
 - 7.3.3 Provide for the exercise of public rights
 - 7.3.4 Publish the audited AGAR, including the signed external auditor report, by 30 November 2020 (previously 30 September 2020).
- 7.4 With regard to the AGAR, the Conservators will note that:-
 - 7.4.1 The detailed budget is submitted to the Conservators each year prior to contributions being levied from constituent bodies.
 - 7.4.2 Officers monitor the account as part of the Council's budget monitoring arrangements with quarterly monitoring reports and monthly reviews of major variances.
 - 7.4.3 The Treasurer presents a mid-year monitoring report to the Conservators.
 - 7.4.4 The Treasurer presents a year-end report to the Conservators.

7.4.5 All transactions are subject to the Council's financial management and internal control arrangements.

7.4.6 The Council's financial processes and operational activity are subject to risk profile as part of the audit needs assessment.

8 Risk Assessment

8.1 The working balance of £56,021 at the year-end is approximately 13% of net expenditure and is considered adequate for meeting unforeseen expenditure. The Conservators will need to assess further withdrawals from the working balance to ensure sufficient funds are available.

8.2 An updated Risk Register was provided at the meeting on 27th January 2020.

9 Proposals

9.1 It is proposed that:-

9.1.1 The final accounts for 2019/20 be received

9.1.2 The Conservators approve the Annual Governance Statement

9.1.3 The Conservators approve the Accounting Statements

9.1.4 The Conservators confirm that the arrangements for internal audit as set out in this report are effective for the purpose of the Committee.

9.1.5 The Chairman and Clerk be authorised to sign the Annual Governance Statement.

9.2 Any significant changes to figures following external audit will be reported back to the Conservators.

Ward(s) Affected: College Ward; Woodcote Ward;

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EWDC Mid-Year Budget Monitoring 2019/20				
2018/19 Outturn		2019/20 Budget	2019/20 Outturn	2019/20 Outturn Variance
£		£	£	£
	Grounds Maintenance			
0	Maintenance of Grounds	600	574	-26
0	Car Park Repairs	4,200	4,515	315
3,500	Tree Maintenance Schedule	3,250	4,700	1,450
0	Transport and Plant repairs & mntce.	1,000	0	-1,000
9,530	Fuel	10,200	8,538	-1,662
702	Spot hire of vehicles	1,000	0	-1,000
1,634	Transport Insurance recharge	1,770	1,941	171
2,560	Hire of paladins	0	0	0
0	Chemicals for weed control	0	425	425
2,070	Disposal of Waste	1,500	2,872	1,372
28,840	Transport fleet SLA NJMC	28,840	32,061	3,221
0	Trade waste fees	2,620	2,620	0
48,836	Sub-Total	54,980	58,247	3,267
	Keepers Hut			
14	Maintenance of grounds	0	0	0
1,545	Engineering and fabric recharges	1,345	2,601	1,256
0	Building and M&E maintenance	500	1,550	1,050
392	Electricity	1,500	1,821	321
756	Rates	800	773	-27
0	Cleaning contract recharges	0	4,481	4,481
401	Water dispenser costs	600	202	-398
151	TV Licence	155	155	-1
14	General office expenses	100	62	-38
930	Insurance recharges	900	921	21
4,204	Sub-Total	5,900	12,565	6,665
	Central Expenses			
28,000	Additional pension contribution	28,000	28,000	0
12	Engineering and fabric recharges	0	0	0
4,700	Contribution to Repairs& Renewals Fund	5,000	5,000	0
0	Purchase of memorials	0	0	0
556	Clothing & uniforms	600	507	-93
0	Consultants Fees (EAFRD Project Funding)	6,580	7,560	980
0	Contribution to Working Budget	0	0	0
350	External Audit	1,000	1,030	30
1,035	Miscellaneous expenses	1,000	1,075	75
0	Non-grant EAFRD Project revenue costs	0	0	0
495	General office expenses	2,000	1,138	-862
17,391	VAT payments	18,000	18,834	834
226,440	OS SLA recovery EWDC	233,230	233,230	0
28,150	Management costs SLA rec	28,570	33,532	4,962
1,240	Insurance	1,200	1,228	28
500	Internal audit	500	500	0
308,869	Sub-Total	325,680	331,634	5,954
	Derby Travellers Caravan Site			
3,535	Contract Payments	5,500	3,915	-1,585
3,535	Sub-Total	5,500	3,915	-1,585
	Tattenham Corner conveniences			
0	Planned Maintenance costs	0	0	0
1,233	Vandalism Repairs	500	-162	-662
372	OOH Ad hoc call outs	0	0	0
979	Engineering and fabric recharges	700	2,955	2,255
2,542	Building and M&E maintenance	2,000	1,120	-880
-2,823	Electricity	1,600	778	-822
3,072	Business Rates	3,600	3,142	-458
-339	Water Charges	2,000	354	-1,646
10,752	Cleaning contract recharges	11,000	11,183	183
1,757	Insurance recharges	1,700	1,739	39
17,546	Sub-Total	23,100	21,109	-1,991
382,990	Gross Expenditure	415,160	427,469	12,309
	Income:			
-5,226	Hire charges	-5,600	-6,361	-761
-1,813	Interest on Balances	-1,800	-2,686	-886
-1,000	Misc. income	-500	-960	-460
0	Contribution to EAFRD Project from Jockey Club	0	0	0
-8,039	Income	-7,900	-10,007	-2,107
374,951	Net Expenditure	407,260	417,463	10,203
	Precepts:			
-234,960	Borough Council	-244,360	-244,360	0
-39,160	Training Board	-40,730	-40,730	0
-117,470	Epsom Racecourse	-122,170	-122,170	0
-391,590		-407,260	-407,260	0
-16,639	Surplus (-) / Deficit in Year	0	10,203	10,203
49,585	Balance b/fwd 1 April	66,224	66,224	
66,224	Balance c/fwd 31 March	66,224	56,021	

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Financial Statements 2019/20 (Subject to Audit)

EPSOM AND WALTON DOWNS CONSERVATORS
REVENUE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

	2018/19 £'000	2019/20 £'000
Income:-		
Interest on Balances	2	3
Other Income	6	7
Epsom and Ewell Borough Council Precept	235	244
Epsom and Walton Downs training Board Precept	39	41
Epsom Down Racecourse Precept	117	122
	400	417
Expenditure:-		
Employees	28	28
Premises	22	40
Transport	17	15
Suppliers and Services	25	38
Third Party Payments	4	0
Support Services	288	306
	383	427
Surplus for the year	17	-10
Balance Brought Forward at 1 April	50	66
Balance Carried Forward at 31 March	66	56

Financial Statements 2019/20

EPSOM AND WALTON DOWNS CONSERVATORS
BALANCE SHEET AS AT 31 MARCH 2020

31 March 2019			31 March 2020	
£'000	£'000		£'000	£'000
	0	FIXED ASSETS		
		Plant and Equipment		0
		CURRENT ASSETS		
0		Debtors (General)	0	
123		Debtors (Epsom and Ewell B.C.)	113	
123			113	
		LESS: CURRENT LIABILITIES		
20	102	Creditors	15	97
	102			97
		Represented By:-		
		RESERVES		
	36	Repairs and Renewals Fund		41
	66	Revenue Balance		56
	102			97

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To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
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

EPSOM AND WALTON DOWNS CONSERVATORS

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

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.			✓
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.			✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

27/05/2020

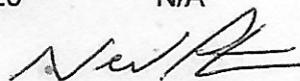
28/05/2020

N/A

Name of person who carried out the internal audit

Neil Pitman, Southern Internal Audit Partnership

Signature of person who carried out the internal audit



Date

29/05/2020

*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

We acknowledge as the members of:

EPSOM AND WALTON DOWNS CONSERVATORS

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

	Agreed		'Yes' 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
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

www.epsom-ewell.gov.uk

AUTHORITY WEBSITE ADDRESS

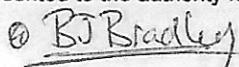
Section 2 – Accounting Statements 2019/20 for

EPSOM AND WALTON DOWNS CONSERVATORS

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	80,642	102,224	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	391,590	407,260	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	8,282	10,392	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	28,000	28,000	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	350,290	394,469	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	102,224	97,407	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	122,515	112,653	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	0	0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

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

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



Date

03/06/20

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

as recorded in minute reference:

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

Section 3 – External Auditor Report and Certificate 2019/20

In respect of **EPSOM AND WALTON DOWNS CONSERVATORS**

1 Respective responsibilities of the body and the auditor

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

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

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

2 External auditor report 2019/20

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMMYY

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