

Rother District Council

Report to: Audit and Standards Committee

Date: 11 April 2022

Title: Statement of Accounts 2020/21

Report of: Antony Baden, Chief Finance Officer

Purpose of Report: To consider and approve the Council's Statement of Accounts for the financial year ending 31 March 2021.

Officer

Recommendation(s): It be **RESOLVED**: That:

- 1) the Council's 2020/21 Statement of Accounts be approved; and
 - 2) delegated authority be granted to the Chief Finance Officer, in consultation with the Chair of the Audit and Standards Committee, to make minor non-consequential changes to the Statements.
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Introduction

1. The Accounts and Audit Regulations 2003 require the Council's accounts to be approved every year by the Council or its delegated Committee. Members will recall that the draft Statement of Accounts for 2020/21 was reported to, and noted by, Audit & Standards Committee on the 28 July 2021 (Minute AS21/16 refers). A copy of the report is included in Appendix A to this report.
2. The draft accounts included a Narrative Report on the Council's financial performance during 2020/21 and the Annual Governance Statement approved by this Committee at its meeting on 21 June 2021 (Minute AS21/10 refers). The Council's external auditors, Grant Thornton, had not commenced their audit at that time so the Committee were unable to approve the accounts.

Audited Statement of Accounts – 2020/21

3. At the time of writing this report Grant Thornton had largely completed their work on the 2020/21 accounts. Their Audit Findings Report is shown elsewhere on the agenda and sets out any issues arising from the audit.
4. During their audit, Grant Thornton identified an error made by the Council's Valuers in respect of the Blackfriars site. The impact was to understate the value of the Council's fixed assets portfolio by £1.29 million and the draft accounts shown in Appendix B have been updated to reflect this change. The amendment has no impact on the Council's cash position.
5. Other minor changes to the accounting notes have also been included in Appendix B.
6. This report seeks approval of the draft Statement of Accounts for 2020/21 as shown in Appendix B, subject to the opinion of the external auditor. It also

requests that delegated authority be granted to the Chief Finance Officer, in consultation with the Chair of the Audit and Standards Committee, to make minor non-consequential changes to the Statements following final completion of the audit.

Conclusion

7. It is recommended that delegated authority be granted to the Chief Finance Officer, in consultation with the Chairman of the Audit and Standards Committee to make minor non-consequential changes to the Statement.

Other Implications	Applies?	Other Implications	Applies?
Human Rights	No	Equalities and Diversity	No
Crime and Disorder	No	Consultation	No
Environmental	No	Access to Information	No
Sustainability	No	Exempt from publication	No
Risk Management	No		

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Appendices:	Appendix A – Statement of Accounts report to Audit & Standards Committee, 28 July 2021 Appendix B – Statement of Accounts, 2020/21
Relevant Previous Minutes:	AS21/16 AS21/10
Background Papers:	None
Reference Documents:	None