

TOFT PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement 28 June 2022(a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) Gail Stoehr, Parish Clerk, 30 West Drive, Highfields Caldecote, Cambs, CB23 7NY. 01954 210241</p> <p>commencing on (c) Friday 1 July 2022</p> <p>and ending on (d) Thursday 11 August 2022</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor 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 the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) Gail Stoehr, Parish Clerk</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

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 and the [Accounts and Audit Regulations 2015](#) 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 1-14 July 2022 for 2021/22 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 <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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Annual Governance and Accountability Return 2021/22 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2022**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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 2022**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2021/22**, page 4
- **Section 1 – Annual Governance Statement 2021/22**, page 5
- **Section 2 – Accounting Statements 2021/22**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2021/22 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£200 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

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 Form 2 of the Annual Governance and Accountability Return (AGAR) 2021/22, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2022. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2022**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **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.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- 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 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
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', is an explanation available for publication?		
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 been published where required?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

* *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

Certificate of Exemption – AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

TOFT PARISH COUNCIL
ENTER NAME OF AUTHORITY

certifies that during the financial year 2021/22, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2021/22:

20631

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2021/22:

16831

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

27/06/22

I confirm that this Certificate of Exemption was approved by this authority on this date:

27/06/22

Signed by Chairman

Date

SIGNATURE REQUIRED

27/06/22

as recorded in minute reference:

33 MINUTE REFERENCE

Generic email address of Authority

Telephone number

CLERK@TPC.TOFT.ORG.UK ENTER GENERIC EMAIL ADDRESS

01954 210241 NUMBER

*Published web address

https://tpc.toft.org.uk/ ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2021/22

TOFT PARISH COUNCIL
ENTER NAME OF AUTHORITY

https://tpc.toft.org.uk/
ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			
M. The authority, during the previous year (2020-21) 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 2020/21 AGAR (see AGAR Page 1 Guidance Notes).			
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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*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).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

TOFT PARISH COUNCIL
ENTER NAME OF AUTHORITY

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 2022, 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
	✓		

*For any statement to which the response is 'no', an explanation must be published

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

27/06/2022

and recorded as minute reference:

30/7

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 Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

<https://tpc.toft.org.uk/> ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

TOFT PARISH COUNCIL
ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	71179	73213	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	15000	15000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	3326	1831	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	1738	1739	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	14554	18892	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	73213	69413.43	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	73213	69413	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	403,658 43658	403709	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	N/A	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 2022 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

27/04/2022

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

27/06/2022

as recorded in minute reference:

M3079 REFERENCE

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

SIGNATURE REQUIRED

TOFT PARISH COUNCIL CASH BOOK RECONCILIATION
 FY ending 2022

Reconciliation from cash book

Balance b/f	<u>73212.88</u>	C/F	
Receipts	16831.45	Unity Trust Bank	15623.71
Payments (inc o/s at bank)	-20630.90	Natwest Current	17576.42
		Nationwide BS	36482.92
		O/S	0.00
<u>Balance c/f</u>	<u>69413.43</u>	Charity funds	-269.62
			<u>69413.43</u>
B/F Bank & cash	73212.88	Payments	20630.90
Receipts	16831.45	C/F	69413.43
	<u>90044.33</u>		<u>90044.33</u>

* The Current Account contains the funds of the William Everdsons Charity (PC Sole Trustee). The Charity Accounts are not included in the Council's Year End Accounts.

WILLIAM EVERSDENS CHARITY CASH BOOK RECONCILIATION

FY ending 2019

Reconciliation from cash book

Balance b/f	344.42		
Receipts	50.00		
Payments (inc o/s at bank)	-124.80		
<u>Balance c/f</u>	<u>269.62</u>		
B/F Bank & cash	344.42	Payments	124.80
Receipts	50.00	C/F	269.62
	<u>394.42</u>		<u>394.42</u>

LG BA 250
 27/04/22

TOFT PARISH COUNCIL RECEIPTS FY ENDING 2022

DATE REF OUTSTANDING AT BANK FY2021 GROSS VAT NET ADVERTISING AGENCY SERVICES & GRANTS GENERAL ADMIN INTEREST PRECEPT SPECIAL PROJECTS VILLAGE & ASSETS MAINTENA (TRUST) ALLOTMENTS RESTRICTED RESERVES

TOTAL OUTSTANDING 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Receipts FY2022

DATE	REF	DESCRIPTION	GROSS	VAT	NET	ADVERTISING	AGENCY SERVICES & GRANTS	GENERAL ADMIN	INTEREST	PRECEPT	SPECIAL PROJECTS	VILLAGE & ASSETS MAINTENA (TRUST)	ALLOTMENTS RESTRICTED RESERVES
21/04/2021		RESIDENT	365.00		365.00								365.00
21/07/2021		SCDC	7500.00		7500.00					7500.00			
14/06/2021		CCC	626.06		626.06		626.06						
22/09/2021		HMRC	822.16		822.16								
30/09/2021		SCDC	7500.00		7500.00					7500.00			
06/10/2021		PLOT 3A	10.00		10.00								10.00
06/10/2021		PLOT 1B	10.00		10.00								10.00
06/10/2021		PLOT 4B 6A 6B	30.00		30.00								30.00
31/03/2022		NATIONWIDE	18.23		18.23				18.23				
		OUTSTANDING AT BANK	16881.45	822.16	16059.29	0.00	626.06	0.00	18.23	15000.00	0.00	0.00	50.00
		TOTAL OUTSTANDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LG DR
 155
 27/10/22

TOFT PARISH COUNCIL PAYMENTS FY ENDING 2022
 DATE REF PAYEE DETAIL GROSS VAT NET ADVERTISING MISC GENERAL ADMIN SALARIES GRASS CUTTING VILLAGE & ASSETS MAINT STREETLIGHTS PLAYGROUND SPECIAL PROJECTS S137 GRANTS & S146 LOAN REPAY PARISH PLAN ALLOTMENT (TRUST) CONTINGENCY RESERVES
 OUTSTANDING AT BANK FY2021

Payments FY 2022		GROSS	VAT	NET	ADVERTISING	MISC	GENERAL ADMIN	SALARIES	GRASS CUTTING	VILLAGE & ASSETS MAINT	STREETLIGHTS	PLAYGROUND	SPECIAL PROJECTS	S137 GRANTS & S146	LOAN REPAY	PARISH PLAN	ALLOTMENT (TRUST)	CONTINGENCY	RESERVES	
05/04/2021	SALARIES ARE RECORDED IN A CONFIDENTIAL CASHBOOK	1738.56		1738.56				1738.56												
05/04/2021	LGS SERVICES	536.21		536.21																
05/04/2021	RH LANDSCAPES	424.20		424.20																
05/04/2021	CAMBRIDGE APPROACHES	27.00		27.00																
04/05/2021	VICTOIRE PRESS	3500.00		3500.00																
04/03/2021	E MILES	229.00		229.00																
04/03/2021	RH LANDSCAPES	78.92		78.92																
04/03/2021	LGS SERVICES	54.00		54.00																
04/03/2021	C BLOWER	757.44		757.44																
04/03/2021	RH LANDSCAPES	38.92		38.92																
07/06/2021	LGS SERVICES	461.36		461.36																
07/06/2021	RH LANDSCAPES	180.00		180.00																
07/06/2021	PLAYSAFETY LTD	94.80		94.80																
05/07/2021	DD UNITY TRUST	18.00		18.00																
05/07/2021	LGS SERVICES	446.75		446.75																
05/07/2021	RH LANDSCAPES	96.00		96.00																
05/07/2021	RH LANDSCAPES	114.30		114.30																
05/07/2021	CANALBS	114.30		114.30																
05/07/2021	P ELLIS-EVANS	74.50		74.50																
05/07/2021	TOFT PEOPLES HALL	2773.68		2773.68																
05/09/2021	RH LANDSCAPES	165.00		165.00																
05/09/2021	RH LANDSCAPES	276.00		276.00																
05/09/2021	LGS SERVICES	448.19		448.19																
05/09/2021	LGS SERVICES	431.87		431.87																
05/09/2021	CIVE BLOWER	20.00		20.00																
05/09/2021	UNITY TRUST	18.00		18.00																
04/10/2021	M SEEBORN	225.45		225.45																
04/10/2021	CAME AND CO	769.62		769.62																
04/10/2021	WOODLAND TRUST	200.00		200.00																
01/11/2021	RH LANDSCAPES	96.00		96.00																
01/11/2021	RH LANDSCAPES	96.00		96.00																
01/11/2021	LGS SERVICES	446.29		446.29																
01/11/2021	LGS SERVICES	445.02		445.02																
01/11/2021	TOFT PEOPLES HALL	15.00		15.00																
01/11/2021	CAMBS ACRE	473.09		473.09																
06/12/2021	LGS SERVICES	222.00		222.00																
06/12/2021	RH LANDSCAPES	185.00		185.00																
06/12/2021	TOFT POC	13.00		13.00																
06/12/2021	UNITY TRUST	18.00		18.00																
06/12/2021	COMMUNITY HEARTBEAT TRUST	120.00		120.00																
06/12/2021	LGS SERVICES	502.37		502.37																
10/01/2022	J HOWELLS	228.85		228.85																
10/01/2022	J WRYCROFT	228.85		228.85																
10/01/2022	LGS SERVICES	220.22		220.22																
10/01/2022	LGS SERVICES	149.76		149.76																
07/02/2022	LGS SERVICES	447.41		447.41																
07/02/2022	CAM VALLEY FORUM	10.00		10.00																
07/03/2022	LGS SERVICES	460.37		460.37																
07/03/2022	CCC	500.00		500.00																
07/03/2022	TOFT POC	139.55		139.55																
07/03/2022	SCDC	1242.00		1242.00																
07/03/2022	RH LANDSCAPES	540.00		540.00																
31/03/2022	UNITY TRUST	18.00		18.00																
TOTAL (INCLUDING O/S AT BANK)		20755.70		1422.71	19332.99	380.00	2129.95	4134.99	1738.56	1540.00	1828.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OUTSTANDING AT BANK																				
SALARIES		0.00		0.00																
TOTAL OUTSTANDING		0.00		0.00																

LG 80755
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TOFT PARISH COUNCIL SALARY PAYMENTS FY ENDING 2022

DATE	REF	PAYEE	DETAIL	SALARIES
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OUTSTANDING AT BANK FY2021

0.00


Payments FY 2022

05/04/2021		LG STOEHR	SALARY APRIL	58.12
05/04/2021	DD	NEST	PENSION	57.96
04/05/2021		LG STOEHR	SALARY MAY	57.92
04/05/2021	DD	NEST	PENSION	57.96
07/06/2021		LG STOEHR	SALARY JUNE	57.92
07/06/2021		HMRC	PAYE	86.80
07/06/2021	DD	NEST	PENSION	57.96
05/07/2021		LG STOEHR	SALARY JULY	57.92
05/07/2021	DD	NEST	PENSION	57.96
05/08/2021	DD	NEST	PENSION	57.96
06/09/2021		LG STOEHR	SALARY AUG	57.92
06/09/2021		LG STOEHR	SALARY SEPT	57.92
06/09/2021		HMRC	PAYE	87.00
06/09/2021	DD	NEST	PENSION	57.96
04/10/2021		LG STOEHR	SALARY OCT	57.92
04/10/2021	DD	NEST	PENSION	57.96
01/11/2021		LG STOEHR	SALARY NOV	57.92
01/11/2021	DD	NEST	PENSION	57.96
06/12/2021		LG STOEHR	SALARY DEC	58.12
06/12/2021		HMRC	PAYE	86.80
06/12/2021	6	NEST	PENSION	57.96
10/01/2022		LG STOEHR	SALARY JAN	57.92
10/01/2022	DD	NEST	PENSION	57.96
07/02/2022		LG STOEHR	SALARY FEB	57.92
07/02/2022	DD	NEST	PENSION	57.96
07/03/2022		LG STOEHR	SALARY MARCH	57.92
07/03/2022		HMRC	PENSION	87.00
07/03/2022	DD	NEST	PAYE	57.96

TOTAL (INCLUDING O/S AT BANK) 1738.56

OUTSTANDING AT BANK

TOTAL OUTSTANDING 0.00

LG 
 RF
 27/04/22

Toft Parish Council
Assets List
31/03/2022

Item	Location	FY2021	FY2022
Toft Peoples Hall	School Lane	343,488.00	343,488.00
Flagpole 5m	Peoples Hall	439.95	439.95
Victorian Hand Pump on Village Green	Village Green	717.07	717.07
Village Well	St Andrews Church	573.65	573.65
Goal Posts	Recreation Area	800.64	800.64
Playground Equipment	Recreation Area	5,736.75	5,736.75
Supernova	Recreation Area	3,733.00	3,733.00
Birds Nest Swing	Recreation Area	2,341.00	2,341.00
Skyline	Recreation Area	10,041.00	10,041.00
Ecosmart Surface (57M SQ)	Recreation Area	3,177.00	3,177.00
Cusionfall Surface (19m cu)	Recreation Area	779.00	779.00
Mini Soccer Goals 12x6' (x2)	Recreation Area	578.00	578.00
Playground Equipment (2006)	Recreation Area	1,698.12	1,698.12
Picnic Tables	Recreation Area	623.42	623.42
Fencing & Gates	Recreation Area	1,892.86	1,892.86
Signage	Recreation Area	128.00	128.00
Timber Shed	Recreation Area	1,244.01	1,244.01
Picnic Tables	Lot Meadow	329.17	329.17
Bus Shelter	High Street, Village Green	3,844.35	3,844.35
Phone Kiosk	High Street		1.00
Bench Seat	Outside bus shelter near the green	420.00	420.00
Bench Seat	Outside the Shop	420.00	420.00
Bench Seat	Outside the Methodist Church	420.00	420.00
Bench Seat	Outside the Playground	420.00	420.00
Bench Seat	In Lot Meadow	420.00	420.00
Bench Seat	Outside Pumping Station	420.00	420.00
Bench Seat	Between Priory Cottage and Church	420.00	420.00
Bench Seat	Outside St Andrews Church	420.00	420.00
Bench Seat	Outside Long Barn	420.00	420.00
Bench Seat	Corner of School Lane	420.00	420.00
Bench Seat	By Allotments	249.17	249.17
Village Sign & Plaque	Comberton Road	1,779.75	1,779.75
Engraved Stone	Comberton Road	905.85	905.85
Millenium Pole & Plaque	Church Drift	904.81	404.81
Millenium Beacon Basket	Lot Meadow		500.00
4 Filing Cabinets (not insured)	People's Hall	200.00	200.00
Jubilee bench	Village Green	1,989.70	1,989.70
Ramblers Bench	Allotments	458.73	458.73
Footpaths Signage	Green, Brookside & Toft Wood	1,065.30	1,065.30
Plaque	Toft Wood - near 2012 oak		50.00
Noticeboard	Recreation Area	200.00	200.00
Noticeboard	Bus Shelter (glass fronted)	200.00	200.00
Village Noticeboard	High Street, Village Green	466.02	466.02
Grit Bins x4 (not insured)	School Lane, Mill Lane, Millers Rd,	480.00	480.00
Defibrillator	Peoples Hall	2,800.00	2,800.00
Interpretation Board	Lot Meadow High Street	1,050.00	1,050.00
Movable Vehicle Activated Sign		4,000.00	4,000.00
"No Horses on Footpath" Signs	PROW	41.70	41.70
Interpretation Board	Nr Methodist Church - Thankfull Villaç	500.00	500.00
Toft Playground	High Street	1.00	1.00
Toft Community Orchard	Lot Meadow High Street	1.00	1.00
Total Value		403,658.02	403,709.02

Assets are recorded at fixed value

LG
27/04/22