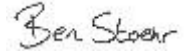


# Toft Parish Council

I hereby give notice that the 815<sup>th</sup> meeting of Toft Parish Council will be held  
on Monday 3 June 2024 in the People's Hall, Toft, at 7.00 pm

The Public and Press are invited to be present. Members of the Public are welcome to attend and may speak under the Open Public Session only

All members of the Council are hereby summoned to attend for the purpose of considering and resolving upon the business to be transacted at the Meeting as set out hereunder



Mr Ben Stoehr  
Clerk, 28/05/24

## AGENDA

**Comments and observations from members of the public on items on this agenda only and reports from the District and County Councillors**

### 1. Apologies for absence and declaration of interests

- 1.1 To receive written apologies and reasons for absence
- 1.2 To receive declarations of interests from councillors on items on the agenda
- 1.3 To receive written requests for dispensations and to grant any dispensations

### 2. To approve the minutes of the last meeting

### 3. To consider any matters arising from the last or a previous meeting including

- 3.1 (8.2) Queen's Platinum Jubilee area - update <sup>(MY)</sup>
- 3.2 (10.3) Grass cutting contract - update
- 3.3 (12.7) Signage for Lot Meadow and the playground – to consider options <sup>(EM)</sup>

### 4. To consider correspondence received requiring the Council's attention

### 5. Finance, Procedure and risk assessment and use of delegated powers

- 5.1 To consider the finance report and approve the payment of any bills
- 5.2 To receive play inspection reports and consider any work required
- 5.3 To consider any matter which is urgent because of risk or health and safety
- 5.4 To carry out a review of the effectiveness of the system of internal control that has been in place during the year under review (between 1<sup>st</sup> April 2023 and 31 March 2024)
- 5.6 To prepare the Annual Governance Statement (Section 1 of the Annual Return)
- 5.7 To approve the Annual Governance Statement by resolution
- 5.8 To consider the Accounting Statements (Section 2 of the Annual Return)
- 5.9 To approve the Accounting Statements by resolution
- 5.10 To ensure that the Accounting Statements are signed and dated by the person presiding at the meeting
- 5.11 To consider the RoSPA report

### 6. To consider any Planning or Tree works applications or related items received

- 6.1 Planning applications
- 6.2 SCDC planning decision notices for information
- 6.3 Tree works applications

### 7. Members items and reports for information only unless otherwise stated

- 7.1 Village Maintenance <sup>(MY)</sup>
- 7.2 Highways <sup>(ED)</sup>
- 7.3 Toft People's Hall <sup>(CW)</sup>
- 7.4 Footpaths <sup>(EM)</sup>
- 7.5 Defibrillator report <sup>(CW)</sup>
- 7.6 Birdlings liaison <sup>(EM)</sup>
- 7.7 Speed monitor update and proposal to purchase a spare battery at £58 plus VAT and delivery at £14.00 <sup>(MY)</sup>
- 7.8 80<sup>th</sup> D-Day Anniversary Event Arrangements <sup>(MY)</sup>
- 7.9 Double Yellow Lines Opposite the Entrance to the Co-op Shop <sup>(EM)</sup>
- 7.10 Article about Identification for Voting Purposes <sup>(EM)</sup>

### 8. Closure of meeting

## Clerk report to Toft Parish Council meeting on 3 June 2024

2. To approve the minutes of the last meeting on 13 May – attached
3. To consider any matters arising from the last or a previous meeting including
  - 3.1 (8.2) Queen's Platinum Jubilee area - update <sup>(MY)</sup>
  - 3.2 (10.3) Grass cutting contract - update
  - 3.3 (12.7) Signage for Lot Meadow and the playground – to consider options <sup>(EM)</sup>
4. **Correspondence**  
None at the time of writing.
5. Finance, Procedure and risk assessment and use of delegated powers
  - 5.1 To consider the finance report and approve the payment of any bills  
Attached.
  - 5.4 To carry out a review of the effectiveness of the system of internal control that has been in place during the year under review (between 1<sup>st</sup> April 2023 and 31 March 2024)
  - 5.6 To prepare the Annual Governance Statement (Section 1 of the Annual Return) -  
Attached
  - 5.7 To approve the Annual Governance Statement by resolution
  - 5.8 To consider the Accounting Statements (Section 2 of the Annual Return) - Attached
  - 5.9 To approve the Accounting Statements by resolution
  - 5.10 To ensure that the Accounting Statements are signed and dated by the person presiding at the meeting
  - 5.11 To consider the RoSPA report – Attached.
- 6.1 Planning Applications received  
\* NB Some planning applications may not be specifically listed on this agenda but may still be considered by the Parish Council due to the time constraints of making a recommendation to the District Council.  
  
The planning portal for new applications can now be found at <https://applications.greatercambridgeplanning.org/>  
  
The Parish Council's may choose its own wording to show whether it agrees with an application or not and can now both support/approve or object/ refuse etc parts of the same application  
The Parish Council should include material planning reasons why the Council take this stance via its comments.  
  
The Parish Council *does/does not*\* request that the application be referred to the District Council Planning Committee \*(please delete)  
Material planning reasons:  
Planning reasons:
- 6.1 Planning applications  
None at the time of writing.
- 6.2 SCDC decision notices
  - 6.2.1 20/01992/NMA2 – Bennell Farm, West Street – Non-material amendment on 20/01992/FUL to amend condition 2 (approved plans) of appeal decision ref APP/W0530/W/21/3286850 – Permission granted by SCDC.
- 6.3 Tree works  
None at the time of writing.

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# Report: County Councillor (Hardwick div.) District Councillor (Harston & Comberton)

Cllr Michael Atkins  
ANNUAL REPORT

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## County Council

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### Administration

The Liberal Democrats are now the largest group on the County Council, and together with the Labour and Independent groups form the administration.

For this year I have served as Vice-Chair of the Children and Young People's Committee.

### Budget

The Council agreed a balanced budget for the 24/25 year, although this is becoming increasingly difficult for all county councils across the country (as featured recently in a Panorama episode). The budget nevertheless significantly increased funding for highways maintenance to improve the standard of roads and pavements, and Emergency planning due to the increased severity of flooding and other environmental risks. Most of the budget continues to be spent on our statutory duties of Children and Adult social care, and due to the demand and inflation pressures on these services had little choice but to increase council tax by the maximum allowable (3% general levy and 2% social care) as virtually all County and Unitary Authorities have.

### Holiday vouchers and activities

The Council has continued its commitment to families in receipt of benefits or free school meals, particularly through supermarket vouchers and free activity camps during school holidays. We have also launched a new Social Care Academy called CARE which will train the next generation of social workers and apprentices to fully support families and children in need.

### Quality of life

The Council ran a quality of life survey with over 5,000 responses. Most residents felt happy and safe, but over half of the young people who responded reported feelings of loneliness and issues with their mental health. This data will be vital in directing the Council's energy in the future.

### Highways

The Council continued to introduce new 20mph zones where these are wanted by local residents. Alongside the larger schemes in towns such as Ely, villages including Harlton are also developing schemes, and I hope for more to come forward as part of the current round.

The state of the county's roads continued to deteriorate over a wet winter. In many cases it was necessary to provide only temporary repairs to potholes or poor surfaces due to the level of the problem. As noted above, for the coming year the budget for highways maintenance has been dramatically increased, which should enable more proactive and preventative work (such as resurfacing) to take place. Given the state of the overall network, the work this year should stop

things getting worse and bring about some improvements, but it will take many years of enhanced investment to reverse a decade long decline.

The Council reviewed its policy on weed removal, following residents' and councillors' concerns, and will resume cyclical spraying except where residents agree to manage weeds manually.

Civil parking enforcement was introduced in January 2024 across South Cambridgeshire and patrols are already taking place in identified hotspots in our villages.

## Cambridge 2040/50

Meanwhile however the Government is progressing its plans for what it is calling Cambridge 2040, a huge intensification of development in and around Cambridge run by yet another layer of local government—an unelected organisation called the Cambridge Delivery Group. There are existing challenges to the carefully-thought out development proposals already put in place by the local councils in Greater Cambridge. The Environment Agency is objecting to some key developments on grounds of lack of water. The Government is proposing to get around this by introducing a system of 'water credits' and water offsetting. The location of 150,000 new houses proposed by the Government has not been confirmed.

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# District Council

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## Administration

The Liberal Democrats remain the largest group on the District Council with a majority of seats, and therefore form the administration.

For this year I have served as Chair of the Audit and Corporate Governance Committee

## Budget

The district council remains on a very sound financial footing, thanks to sensible investments and strong business rate collections. It remains one of the lowest taxing authorities in the UK.

Nevertheless, the Government is planning to conduct a fair funding review in the near future which would likely remove significant income the authority. Because council tax rises are carefully limited, it is prudent for the council to make use of the rises available now to ensure that the council's funding is resilient to any changes imposed on us. We continue to offer up to 100% relief from council tax for those residents in the most need.

## Growing local business and economies

The Business Support & Development Team has been continuing to support local businesses through the Visit South Cambs website, with an average of 1,874 monthly visitors in the year up to Dec 2023, alongside newsletters and webinars, and promotion of the new Green Business Impact Programme resulting in the first sign ups.

Continued support for markets and market traders is highlighted by the Council's annual Christmas Market at Cambourne with 72 traders, 5 food vans and 1,500 visitors. A number of other markets across the district are also supported.

## Truly affordable housing

The Council owns and maintains around 5,600 council homes and has been working to increase the number by building or acquiring more than are sold through right to buy. For 2023/2024 around 46

new homes for rent or shared ownership were delivered, along with 66 homes for refugees, which will enter general stock when they are no longer needed for this purpose. The Council is also working with The Hill Group via the South Cambridgeshire Investment Partnership to deliver 256 new low-carbon homes in Cambourne, including 72 for affordable rent (built according to Passivhaus principles) and 30 for shared ownership.

For existing council housing, stock condition surveys have been completed to inform retrofit plans for the next 5, 10 and 15 years. In addition to ongoing work to improve properties and reduce bills for tenants, the council is currently using grant funding from the Social Housing Decarbonisation Fund to bring 250 properties to EPC Band C

## Green to our core

Efforts have continued to reduce the Council's emissions through works at South Cambs Hall, council home improvements, and work to reduce emissions from waste collection – the Council now has 3 electric refuse trucks and one more on order, 14 vehicles running on hydrotreated vegetable oil (HVO), and preliminary works have been completed to deliver a solar panel array at Waterbeach in 2024/25 to allow the operation of more electric vehicles.

Efforts have also been made to improve biodiversity in the district. On the Council's estate, 35 trees have been planted across two sites and wildflower areas have been created on four sites. The 6 Free Trees scheme was continued, with participation from 46 Parish Councils and the Awarded Watercourse Team has delivered a project with the Wild Trout Trust to improve biodiversity in the river Shep and river Mel.

In terms of community engagement, the Council ran its first Climate Conference in November 2023. It was well attended by over 70 people from 10 parishes. It also awarded £125,000 of Zero Carbon Communities funding to 10 projects with the aim of either reducing carbon emissions or community engagement on climate and nature.

The 2024/25 budget includes significant investment in the council's recycling and waste collection service, funding for new staff to prosecute fly tippers and clear fly tipping incidents more effectively, and the expansion of the Zero Carbon Communities scheme.

## A modern and caring council

Throughout 2023/24 the Council has continued to support 12 community hubs (including one at Comberton and one at Grantchester), sent out nearly 500 electric blankets in winter as part of the Council's cost-of-living support package, supported a Mobile Food hub that services 6 villages, and ran a winter advertising campaign to encourage people to claim support they are entitled to. The Council will continue to support asylum seekers and refugees, including those from Ukraine and has received £897,000 from government to support Ukrainian guests.

The Councils trial of the 4-day working week continues, where staff are expected to complete 100% of their duties by working more efficiently over four days, and in return keep their full-time pay. The Council introduced this scheme to make it more attractive for prospective employees, particularly in hard-to-fill roles in planning and waste, and to improve existing staff morale, wellbeing and retention. So far the data from the trial has been encouraging, both across existing staff, and our ability to fill posts permanently, saving over £400,000 per year from our agency staff bill.

The UK Government has, however, taken unusually close interest in the scheme, and threatened the Council with unspecified financial penalties if the scheme continues. This has unfortunately delayed our decision making on whether to make the scheme permanent. Once the financial penalties are

clarified, we will engage residents in a consultation, and vote on whether to make the scheme permanent in full council.

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## Contact Details

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Councillors and residents are welcome to contact me on any issue which is concerning them:

Cllr Michael I. Atkins  
[matkinslibdem@gmail.com](mailto:matkinslibdem@gmail.com)  
<https://www.facebook.com/cllrmichaelatkins>  
07968 264637

## Summary of previous month

Balance brought forward 135,571.77

## Adjustments

## Expenditure approved at previous / between meetings

|                |                |         |
|----------------|----------------|---------|
| OPUS ENERGY    | STREETLIGHTING | -214.89 |
| HANDYMAN       |                | -417.00 |
| PLAYSAFETY LTD |                | -122.40 |

## Credits

Total Adjustments -754.29  
 Balance revised after adjustments 134,817.48

## Bank Reconciliation to latest statement

| Account                           | Funds             | Statement         | Outstanding |
|-----------------------------------|-------------------|-------------------|-------------|
| Unity Trust Bank                  | 97,024.52         | 97,024.52         | 0.00        |
| Nationwide BS                     | 37,398.64         | 37,398.64         |             |
| Natwest Current Account (Charity) | 394.32            | 394.32            |             |
| <b>Total</b>                      | <b>134,817.48</b> | <b>134,817.48</b> | <b>0.00</b> |

## Expenditure for approval

|               |                        | £      |
|---------------|------------------------|--------|
| SALARIES      |                        | 316.82 |
| BUCHANS       | GRASSCUTTING           | 232.95 |
| LGS SERVICES  | ADMIN SUPPORT MAY      | 546.08 |
| C ELLIS-EVANS | FRIENDS OF BOURN BROOK | 536.37 |

1,632.22

Balance C/F 133,185.26

Ben Stoehr  
Responsible Financial Officer

## Notes:

Late invoices will be brought to the meeting

# Annual Governance and Accountability Return 2023/24 Form 3

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 Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 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 must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** 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 on the authority website/webpage **before 1 July 2024**.
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 2024**. 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 2024
  - 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 2023/24

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 the authority website/webpage:

Before 1 July 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 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 Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- 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.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR 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 bank reconciliation is incomplete or variances not **fully** explained then 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

| 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 <b>the dates set for the period for the exercise of public rights</b> , 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 Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?  |     |    |
|  | Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?  |     |    |
|  | Has an explanation of significant variations been published where required?  |     |    |
|  | Has the bank reconciliation as at <b>31 March 2024</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2023/24

TOFT PARISH COUNCIL  
ENTER NAME OF AUTHORITY

WWW.TPC.TOFT.ORG.UK  
ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")  |     |     |                |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.   |     |     |                |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set). |     |     |                |
| N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).   |     |     |                |
| O. (For local councils only)<br>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 2023/24

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 2024, 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  | <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |

**\*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/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

**WWW.TPC.TOFT.ORG.UK**

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2023/24 for

### TOFT PARISH COUNCIL

|   | Year ending        |                    | Notes and guidance  |
|---|--------------------|--------------------|---|
|   | 31 March 2023<br>£ | 31 March 2024<br>£ |   |
| 1. Balances brought forward                                 | 69,413             | 124,370            | 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                          | 21,679             | 21,679             | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.   |
| 3. (+) Total other receipts                                 | 55,472             | 3,689              | 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  | 3,115              | 2,633              | 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                                   | 19,079             | 30,903             | 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                             | 124,370            | 116,201            | 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           | 124,370            | 116,201            | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>  |
| 9. Total fixed assets plus long term investments and assets | 404,209            | 412,661            | 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).  |

| For Local Councils Only                                    | Yes | No | N/A |   |
|--|-----|----|-----|---|
| 11a. Disclosure note re Trust funds (including charitable) | ✓   |    |     | The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets. |
| 11b. Disclosure note re Trust funds (including charitable) | ✓   |    |     | The figures in the accounting statements above exclude any Trust transactions.                                |

I certify that for the year ended 31 March 2024 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

24/05/2024

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

TOFT PARISH COUNCIL  
ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

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 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2023/24

(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 2023/24

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 2024.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

**TOFT PARISH COUNCIL CASH BOOK RECONCILIATION**  
 FY ending 2024

**Reconciliation from cash book**

|                            |                   |          |                   |
|----------------------------|-------------------|----------|-------------------|
| Balance b/f                | 124,369.63        |          |                   |
| Receipts                   | 25,367.62         |          |                   |
| Payments (inc o/s at bank) | -33,535.77        |          |                   |
| <u>Balance c/f</u>         | <u>116,201.48</u> |          |                   |
| B/F Bank & cash            | 124,369.63        | Payments | 33,535.77         |
| Receipts                   | 25,367.62         | C/F      | 116,201.48        |
|                            | <u>149,737.25</u> |          | <u>149,737.25</u> |

Unity Trust Bank 78,802.84  
 Nationwide BS 37,398.64  
 O/S 0.00  
 Charity funds

116,201.48 \*







Toft Parish Council  
Assets List  
31/03/2024

| Item                                 | Location                               | FY2023            | FY2024            |
|--------------------------------------|--|-------------------|-------------------|
| 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          |
| Percussion Play - Harmony            | Recreation Area                        |                   | 2,128.67          |
| Percussion Play - Babel Drum         | Recreation Area                        |                   | 2,018.67          |
| Percussion Play - Rainbow Sambas     | Recreation Area                        |                   | 2,078.66          |
| 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          |
| Bollards                             | Various - see below                    |                   | 85.10             |
| Phone Kiosk                          | High Street                            | 1.00              | 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            |                   |
| Bench Seat                           | Outside St Andrews Church              |                   | 318.75            |
| 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                           | 404.81            | 404.81            |
| Millenium Beacon Basket              | Lot Meadow                             | 500.00            | 500.00            |
| 4 Filing Cabinets (not insured)      | People's Hall                          | 200.00            | 200.00            |
| Jubilee bench                        | Village Green                          | 1,989.70          | 1,989.70          |
| Platinum Jubilee Wooden Plaque/Pole  | Lot Meadow                             | 500.00            | 500.00            |
| 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             | 50.00             |
| Noticeboard                          | Recreation Area                        | 200.00            | 200.00            |
| Noticeboard                          | Bus Shelter (glass fronted)            | 200.00            | 200.00            |
| Village Noticeboard - To be removed  | High Street, Village Green             | 466.02            | 466.02            |
| Noticeboard - To be installed        | High Street, Village Green             |                   | 1,121.00          |
| Noticeboard - To be installed        | Birdlings                              |                   | 1,121.00          |
| Grit Bins x4 (not insured)           | School Lane, Mill Lane, Millers Rd,    | 480.00            | 480.00            |
| Defibrilator                         | 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 Villag | 500.00            | 500.00            |
| Toft Playground                      | High Street                            | 1.00              | 1.00              |
| Toft Community Orchard               | Lot Meadow High Street                 | 1.00              | 1.00              |
| <b>Total Value</b>                   |  | <b>404,209.02</b> | <b>412,660.87</b> |

Assets are recorded at fixed historic value