Yate Town Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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

NOTICE

1. Date of announcement: Wednesday 29th June 2022

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.
Any person interested has the right to inspect and make copies of 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 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:

Paul Carroll
Responsible Finance Officer
Yate Town Council
Poole Court, Poole Court Drive,
Yate,
South Gloucestershire,
BS37 5PP
Telephone: 01454 866506
Email: info@yatetowncouncil.gov.uk

commencing on: **Thursday 30th June 2022**
and ending on: **Wednesday 10th August 2022**

3. Local government electors and their representatives also have:

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-l.com)

5. This announcement is made by: Paul Carroll, Responsible Finance Officer P Carroll

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 *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

YATE TOWN COUNCIL

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	Agreed No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✔		*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✔		*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
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.	✔		*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
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.	✔		*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
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.	✔		*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✔		*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.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✔		*responded to matters brought to its attention by internal and external audit.*
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.	✔		*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*

	Yes	No	N/A	
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.			✔	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

*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:

28/06/22

and recorded as minute reference:

24/13

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

Chairman [signature]

Clerk [signature]

https://yatetowncouncil.gov.uk/accounts-and-budgets/end-of-year-accounts

Section 2 – Accounting Statements 2021/22 for

YATE TOWN COUNCIL

	Year ending 31 March 2021 £	Year ending 31 March 2022 £	Notes and guidance: *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	1,341,675	1,563,654	*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	1,334,190	1,398,502	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	586,812	286,491	*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	847,883	953,452	*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	55,942	73,853	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	795,198	729,651	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	1,563,654	1,491,691	*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	1,644,417	1,581,316	*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	5,648,016	5,417,621	*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	513,139	456,179	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	N/A	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			✔	*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

P Cannell

Date 28/06/2022

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

28/06/22

as recorded in minute reference:

24/4

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

[signature]

YATE TOWN COUNCIL

Bank - Cash and Investment Reconciliation as at 31 March 2022

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2022	Barclays Current Account	3,000.00	
31/03/2022	Nationwide 95 Day Saver	282,192.17	
31/03/2022	Imprest Account	2,829.14	
31/03/2022	Triodos Investment	416,642.68	
31/03/2022	Nationwide Instant Saver	294,988.02	
31/03/2021	Instant Access Saver	80,416.21	
31/03/2022	Co-op bank account	109.84	
31/03/2022	Public Sector Deposit Fund	500,000.00	
31/03/2022		0.00	
			1,580,178.06

Other Cash & Bank Balances

	1,138.01
	1,581,316.07

All Cash & Bank Accounts

1	Bank Current Account	3,000.00
2	Armadillo Sinking Fund (Ntnwd)	282,192.17
4	Imprest Account	2,829.14
5	Triodos Investment ac	416,642.68
6	Nationwide Investment Account	294,988.02
7	Instant Access Saver Account	80,416.21
8	Co - operative bank current ac	109.84
9	CCLA - Public Sector Dep Fund	500,000.00
10	Credit Card Account	0.00
	Other Cash & Bank Balances	1,138.01
	Total Cash & Bank Balances	**1,581,316.07**

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, **DO NOT OVERWRITE THESE BOXES**	**Explanation from smaller authority (must include narrative and supporting figures)**
1 Balances Brought Forward	1,341,675	1,563,654				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,334,190	1,398,502	64,312	4.82%	NO		
3 Total Other Receipts	586,812	286,491	-300,321	51.18%	YES		Please find in Explanation of Variances tab
4 Staff Costs	847,883	953,452	105,569	12.45%	YES		Please find in Explanation of Variances tab
5 Loan Interest/Capital Repayment	55,942	73,853	17,911	32.02%	YES		Please find in Explanation of Variances tab
6 All Other Payments	795,198	729,651	-65,547	8.24%	NO		
7 Balances Carried Forward	1,563,654	1,491,691			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,644,417	1,581,316				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	5,648,016	5,417,621	-230,395	4.08%	YES		Please find in Explanation of Variances tab
10 Total Borrowings	513,139	456,179	-56,960	11.10%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

2021-2022

Yate Town Council

	Explanation Box Number - 3 Total other receipts	1
		£
	Figure in 2020/2021 Column	586,812
	Figure in 2021/2022 Column	286,491
	Variance (2020/2021 figure is greater than 2021/2022 figure)	**- 300,321**
	REASON	
Reason 1	One off payment of grant from Sports England towards new multi activity building received in 2020/2021	100,000
Reason 2	One off payment of drawdown of Public Works Loan towards new multi activity building received in 2020/2021	169,941
Reason 3	Less S106 money and CIL money received in 2021/2022	115,589
Reason 4	Less Government support grants due to COVID 19 received in 2021/2022	35,840
Reason 5	Less bank interest received in 2021/2022	1,651
Reason 6	Greater income received from rent / lease / kitchen sales & other associated income in 2021/2022 due to removal of lockdown and easing of covid 19 measures	- 118,700
Reason 7	One off payment from sale of asset in 2021/2022	- 4,000
	Unexplained	-
	Confirm unexplained amount is less than 15% of the 2020/2021 figure	Confirmed
		-

	Explanation Box Number - 4 Staff Costs	2
		£
	Figure in 2020/2021 Column	847,883
	Figure in 2021/2022 Column	953,452
	Variance (2020/2021 figure is less than 2021/2022 figure)	**105,569**
	REASON	

Reason 1	Hire of 4 new staff members in 2021/2022 to fill vacant positions including the replacement of the retiring RFO who remained in post for 3 months to provide a handover. 1.75% payward increase agreed by employers and unions. Resulting in increased salary payments for 2021/2022	-	77,648
Reason 2	Increased NI payments due to new staff and increase in staff salaries	-	14,182
Reason 3	Increased Employer pension payments due to new staff and increase in staff salaries	-	11,959
Reason 4	One off payment made in 2021/2022 to Avon Pension Fund for defit payment required as part of the pension scheme following the 3 year valuation	-	1,780
	Unexplained		-
	Confirm unexplained amount is less than 15% of the 2020/2021 figure	Confirmed	
			-

	Explanation Box Number - 5 Loan Interest/Capital Repayment	**3**	
		£	
	Figure in 2020/2021 Column		55,942
	Figure in 2021/2022 Column		73,853
	Variance (2020/2021 figure is less than 2021/2022 figure)		**17,911**
	REASON		
Reason 1	New Public Works Loan drawndown 2020/2021 with new captital payments starting 2021/2022 resulting increased amount of loan capital payments	-	16,240
Reason 2	New Public Works Loan drawndown 2020/2021 with new interest payments starting 2021/2022 resulting increased amount of loan interest payments	-	1,671
	Unexplained		-
	Confirm unexplained amount is less than 15% of the 2020/2021 figure	Confirmed	
			-

	Explanation Box Number - 9 Total Fixed Assets plus Other Long Term Investmen		4
		£	
	Figure in 2020/2021 Column		5,648,016
	Figure in 2021/2022 Column		5,417,621
	Variance (2020/2021 figure is greater than 2021/2022 figure)	**-**	**230,395**
	REASON		
Reason 1	Multi Activity Building now leased to 3rd Party and treated as a community asset so current value, changed within the accounting year, so amended to nominal value of £1 from £275,000 as per existing accounting practices and practitioners guidance.		274,999
Reason 2	Value of items disposed during 2021/2022		1,853
Reason 3	Value of items aquired during 2021/2022	-	44,943
Reason 4	Increasing of Value of Assets on accounting package inline with correct value	-	1,514
	Unexplained		-
	Confirm unexplained amount is less than 15% of the 2020/2021 figure	Confirmed	
			-

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:	Yate Town Council
County area (local councils and parish meetings only):	Avon

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net differnece between them is equal to the difference between Boxes 7 and 8.

		£	£
Box 7: Balances carried forward			**1,491,691.16**
Deduct:	Debtors **(enter these as negative numbers)**		
	Trade Debtors	1,916.04	
	Other Debtors	551.28	
	VAT Recoverable	(20,370.14)	
		(17,902.82)	
Deduct:	Payments made in advance (prepayments) **(enter these as negative numbers)**		
	Pre-payments	(16,524.25)	
		(16,524.25)	
Total deductions			(34,427.07)
Add:			
	Creditors (must not include community infrastructure levy (CIL) receipts)		
	Credit Card YE Creditor	5,670.17	
	Trade Creditors	47,884.33	
	Return Deposit Creditors	850.00	
	Superannuation Payable	16,609.64	
	PAYE & NI Payable	18,544.17	
		89,558.31	
Add:			
	Receipts in advance (must not include deferred grants/loans received)		
	Accruals	29,168.97	
	Income in Advance	5,324.70	
		34,493.67	
Total additions			124,051.98
Box 8: Total cash and short term investments			**1,581,316.07**