



Name of Smaller authority: Yate Town Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**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 28th June 2023

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 2023, 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, Bristol,
BS37 5PP
Telephone: 01454 866506
Email: info@yate-town-council.gov.uk

commencing on **Thursday 29th June 2023**
and ending on **Wednesday 9th August 2023**

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:

BDO LLP
Arcadia House
Maritime Walk
Ocean Village
Southampton
SO14 3TL
✉ councilaudits@bdo.co.uk

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

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 3-14 July 2023 for 2022-23 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 2022/23

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 2023, 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
			✓

*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:

27/06/2023

and recorded as minute reference:

49/13

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 2022/23 for

YATE TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	1,563,654	1,491,691	<i>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.</i>
2. (+) Precept or Rates and Levies	1,398,502	1,539,994	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	286,491	317,348	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	953,452	1,000,520	<i>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.</i>
5. (-) Loan interest/capital repayments	73,853	73,857	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	729,651	732,935	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,491,691	1,541,721	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	1,581,316	1,645,739	<i>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.</i>
9. Total fixed assets plus long term investments and assets	5,417,621	5,381,210	<i>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.</i>
10. Total borrowings	456,179	397,097	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 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

Mumtaz

Date

19/06/2023

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

27/06/2023

as recorded in minute reference:

49/14

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

Elkany

YATE TOWN COUNCIL

Bank - Cash and Investment Reconciliation as at 31 March 2023

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2023 Barclays Current Account	3,000.00
2	31/03/2023 Nationwide 95 Day Saver	286,864.57
4	31/03/2023 Imprest Account	1,868.14
5	31/03/2023 Triodos Investment	418,611.61
6	31/03/2023 Nationwide Instant Saver	297,352.59
7	31/03/2023 Instant Access Saver	136,793.97
8	05/04/2023 Co-op bank account	109.84
9	31/03/2023 Public Sector Deposit Fund	500,000.00
10	12/03/2023	0.00
		1,644,600.72
<u>Other Cash & Bank Balances</u>		
	Cashbook Suspense account	0.00
	Cashbook suspense account	0.00
	Petty Cash	1,138.01
	Return Deposit Account	0.00
	spare code	0.00
	spare code	0.00
		1,138.01
Closing Balance		1,645,738.73
<u>All Cash & Bank Accounts</u>		
1	Bank Current Account	3,000.00
2	Armadillo Sinking Fund (Ntnwd)	286,864.57
4	Imprest Account	1,868.14
5	Triodos Investment ac	418,611.61
6	Nationwide Investment Account	297,352.59
7	Instant Access Saver Account	136,793.97
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	1,645,738.73

Accounting statements 2022-23

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-22	31-Mar-23			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	1,563,654.00	1,491,691.00			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	1,398,502.00	1,539,994.00	141492	10%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	Please explain within the relevant tab
3. (+) Total other receipts	286,491.00	317,348.00	30857	11%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	No explanation required
4. (-) Staff costs	953,452.00	1,000,520.00	47068	5%	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.	No explanation required
5. (-) Loan interest/capital repayments	73,853.00	73,857.00	4	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	729,651.00	732,935.00	3284	0%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	No explanation required
7. (=) Balances carried forward	1,491,691.00	1,541,721.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	No explanation required
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short term investments	1,581,316.00	1,645,739.00			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	5,417,621.00	5,381,210.00	-36411	-1%	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.	No explanation required
10. Total borrowings	456,179.00	397,097.00	-59082	-13%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Precept or rates and levies

2021/22 1398502 2022/23 1539994

Difference 141492

% Change 10% No explanation required

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
919331		943053		23722	Increased precept to cover increased staffing budget to account for change in spinal column points / pay awards / staffing structure
0		20000		20000	Increased precept towards play area refurbishment
0		49700		49700	Increased precept to earmark funding towards sinking fund for sports facilities
0		10500		10500	Increased precept to earmark funding towards future vehicle purchase in 6 years
0		16000		16000	Increased precept to cover annual Park fesitivals that wasn't part of 21/22 budget due to covid.
0		65000		65000	Increased precept to cover proposed funding agreement with 3rd Party Charitable organisation to manage and operate owned sports facilities
827200		833091		5891	Increased precept to cover remaining increased net costs outside those highlighted significant sums above.
65252		20000		-45252	Reduction in Precept as reduction in Capital projects (-£21,500 less in building maintenance, -£22,352 projects, - £1,400 on noticeboards)
-303726		-338838		-35112	Reduction in precept as increase in budgeted income from 21/22 to 22/23
-109555		-78511		31044	Increased precept to cover reduction in available general reserves to balance budget. (General reserve balance - 3months net expenditure + £30k)
				0	
				0	
				0	
				0	
Total	1398502	1539995		141493	

Reconciliation between Box 7 and Box 8 in the Accounting Statements - Template

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 within 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 difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		1,541,721
Deduct: Debtors (enter these as negative numbers)		
Trade Debtors	19,152.11	
Other Debtors	695.28	
VAT Refunds	(17,835.50)	
	2,011.89	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Prepayments	(37,908.95)	
	(37,908.95)	
Total deductions		(35,897.06)
Add: Creditors (must not include community infrastructure levy (CIL) receipts)		
Credit Card YE Creditor	5,468.66	
Trade Creditors	35,451.34	
Return Deposit Creditors	1,700.00	
	42,620.00	
Add: Receipts in advance (must not include deferred grants/loans received)		
Accruals	95,046.77	
Income in Advance	2,247.81	
	97,294.58	
Total additions		139,914.58
Box 8: Total cash and short term investments		1,645,739