TOLLESHUNT KNIGHTS PARISH COUNCIL
NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE &ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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

<table>
<tr><th>NOTICE</th><th>NOTES</th></tr>
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1. Date of announcement 25th June 2022

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.
Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:

(b) Miss V Banyard (Parish clerk)
21 D'Arcy Way
Maldon
Essex CM9 8UD

commencing on (c) __**Wednesday 29th June 2022**_______________________

and ending on (d) ___ **Friday 12th 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 AGARis only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014lead to the involvement of the auditor. The appointed auditor is:

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

</td><td>

(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below

(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts

(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below

(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.

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5. This announcement is made by (e) V M Banyard (Parish clerk)	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

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 1-12 July 2019 for 2018/19 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 whichyou 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	If you wish to contact your authority's appointed external auditor please write to the address in

available from the NAO website.	paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Certificate of Exemption – AGAR 2021/22 Form 2

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

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

Tolleshunt Knights Parish Council

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

Total annual gross income for the authority 2021/22:	£14,276
Total annual gross expenditure for the authority 2021/22:	£14,238

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

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

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

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

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

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	
VMBanyard	25/04/2022		25/04/2022
Signed by Chairman	**Date**	**as recorded in minute reference:**	
[signature]	25/04/2022	3312/01b	

Generic email address of Authority: vysian.banyard@hotmail.com

Telephone number: 01621 860265

*Published web address: tkpc.org.uk

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

Annual Internal Audit Report 2021/22

Tolleshunt Knights Parish Council

tkpc.org.uk

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")*	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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: 13/04/2022 05/05/2022

Name of person who carried out the internal audit: Ann C Wood of Letchwood

Signature of person who carried out the internal audit: A C Wood

Date: 05/05/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Tolleshunt Knights Parish 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.*

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

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

20/06/2022

and recorded as minute reference:

3344/01c

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

Chairman [signature]

Clerk VMBangard

Other information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	X	

tkpc.org.uk

Section 2 – Accounting Statements 2021/22 for

Tolleshunt Knights Parish 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	19,142	19,102	*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	9,500	10,000	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	553	4,276	*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	Type text here 3,583	3,582	*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	n/a	n/a	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	6,510	10,656	*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	19,102	19,140	*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	9,102	19,140	*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	55,873	56,023	*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	n/a	n/a	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	
				The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.
			x	*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

VMBanyard

Date 18/06/2022

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

20/06/2022

as recorded in minute reference:

3344/01d

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

Miss Ann C Wood LL.B. Hons, DMS, Cert. HEd. (LPS)
134 Witham Road,
Black Notley,
Essex CM77 8LN
Tel - 07939 209180   e-mail - ann@letchwood.co.uk

Internal Audit Report for Tolleshunt Knights Parish Council

I am pleased to report that I have completed my Internal Audit for the Parish Council for the period 1st April 2021 to 31st March 2022. The Audit was carried out on 13th April 2022.

Members should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which are the responsibility of the Members of the Council to guard against.

Members will be pleased to know that I did not find anything major in my audit to report and that I found the record keeping to be of an extremely high standard.

I would like to record my appreciation to the Clerk of the Council, Miss Vysian Banyard for her invaluable assistance during the Internal Audit.

Ann C Wood

Ann C. Wood LL.B.Hons, DMS, Cert.HEd.(LPS)
5th May 2022

Items Raised by the 2020/2021 Audit

RECOMMENDATIONS

1. The advisability of opening a .gov.uk registered website with associated secure, generic email addresses should be investigated.

The Council investigated a new website domain and agreed to have a .org website. Parish Councils, as statutory local authorities, are entitled to use the .gov registration but this is not a legal requirement. A .org site is the next best thing and will cover the Parish Council. Generic .gov e.mail addresses for councillors can be a double-edged sword and if the Council has decided not to pursue this course of action, I would not continue to raise this as an issue.

2. Invoices raised for football clubs' use of the playing field should be copied to the Clerk.

This was done but it was eventually agreed that the invoices would be raised by the Clerk

3. Details of meetings, agendas and minutes should be kept up-to-date on the website in accordance with the requirements of the Transparency Code.

The website is up to date with meeting dates, agendas and minutes

4. The Risk Assessment should be reviewed each year for continued relevance.

Items Raised by the 2021/2022 Internal Audit

1. An Internal Financial Control document should be investigated

2. It should be noted that a Vice Chairman of a Council is not elected and they do not sign a Declaration of Acceptance of Office because the office does not formally exist

3. The office allowance for the Clerk and any other expenses or reimbursements should not appear in Box 4 of the AGAR but in Box 6

4. There should be a column in the accounts for S137 Grants. It is appreciated that not many of these grants are made but they must be recorded clearly and separately

5. The Council made a grant to St Luke's PCC towards new gates for the cemetery, which is situated in Tolleshunt Knights. Legal advice from the NALC in 2018, makes it clear that grants to the church are unlawful and this matter should be addressed by the Council

Accounting Basis	**Receipts and Payments**		
Bank Accounts	Barclays – Current Account 93989046		As at 31st March 2022 - £19139.88
Petty Cash	Not Applicable		
Income			Precept - £10000.00 This agrees to the figure published by PKF Littlejohn Other Income - £4276.44 This includes VAT refunds, football fees, a grant from ECC and shared costs for a project
VAT	The Council is not registered for VAT		VAT claims were made on 29th December 2021 and 14th March 2022 and were reported in the monthly finance reports to the Council
ICO Registration	Data Protection Registration - ZA221769		Registered 7th December 2016. Expires 6th December 2022

Internal Control	**Testing**		**Comments**
Proper bookkeeping	• Is the cashbook maintained and up to date?	Yes	The Council uses a spreadsheet to manage the accounts and the cashbook is kept up to date.
	• Is the cashbook arithmetic correct?	Yes	
	• Is the cashbook regularly balanced?	Yes	The bank balances are noted at each meeting with monthly income and expenditure comparison reports

Standing Orders and Financial Regulations adopted	Has the Council formally adopted standing orders and financial regulations?	Yes	The Standing Orders were adopted on 15th March 2021, item 3154/01 and a review will be undertaken in April 2022 Financial Regulations were reviewed and adopted on 15th March 2021, item 3154/01 and will be reviewed in April 2022
Tenders	Tenders exceeding the £25,000 threshold have been advertised on the Contract Finders website	N/A	
Other Policies	Has the Council formally adopted other policies?	Yes	A list of polices is available on the website
	Has a Responsible Financial Officer been appointed with specific duties?	Yes	The current Clerk has a contract of employment dated 19th May 2014 and there is specific mention of the appointment as RFO.
Payments Controls	Have items or services above the de minimus amount been competitively purchased?	N/A	
	Are payments in the cashbook supported by invoices, authorised and minuted?	Yes	All vouchers were present but no sample was completed on this occasion
	Has VAT on payments been identified, recorded and reclaimed?	Yes	Two claims were made during the year and were repaid, recorded and minuted
	Is s137 expenditure separately recorded and within statutory limits?	Yes	There is a separate column in the accounts for Grants but it is not specifically labelled as S137 payments

Risk management arrangements	Does a review of the minutes identify any unusual financial activity?	No	The minutes of the Council meetings for the year 2021/2022 were read and no unusual financial activity was noted, except the award of a grant to St Lukes Church for the cemetery situated within the parish
	Do the minutes record the council carrying out an annual risk assessment?	Yes	A financial/reputational risk assessment was carried out during the year and was agreed on 26th July 2021 at item 3202/01

			Risk assessment should include reference to the General Data Protection Regulations 2018
	Is insurance cover appropriate and adequate?		The Council is insured with Aviva Insurance Ltd through BHIB Ltd insurance brokers. The policy has been seen Fidelity Cover = recommended guidelines of year end balances + 50% of the precept
	Are internal financial controls documented and regularly reviewed?	No	An Internal Financial Control document should be investigated.
	Has the council adopted a Code of Conduct?	Yes	The Council has adopted a Code of Conduct but the date is unknown
	Was the Annual Parish Council Meeting held within the prescribed timeframe?	Yes	The Parish Council must meet annually. In an election year, this must be on the day when the councillors take office or within 14 days, or on any day in May in any other year. The meeting was held on 6th May 2021 and the first item was the election of the Chairman. The meeting was held remotely
	Was the Annual Parish Meeting held within the prescribed timeframe?	Yes	A Parish Meeting must be held annually between 1st March and 1st June (both inclusive). The Annual Assembly took place remotely on 19th April 2021

Budgetary Controls	Has the council prepared an annual budget in support of its precept?	Yes	A budget was agreed at item 3108/01 on 21st December 2020 The Precept was agreed on the same date at the same item at £10000.00.
	Is actual expenditure against the budget regularly reported to the council?	N/K	Financial reports are noted at each meeting but it is not clear whether a comparison is produced.
	Are there any significant unexplained variances from budget?	No	Any variances in budget are explained in the Annual Accounts

Income Controls	Is income properly recorded and promptly banked? Does the precept recorded agree to the Council Tax authority's notification? Are security controls over cash and near-cash adequate and effective?	Yes Yes Yes	Income payments are made directly into the council's account either by online transfer or BACS £10000.00 Income is not paid in cash and payments are made direct into the bank account

Petty cash procedures	The Council does not operate a petty cash system	N/A	

Payroll Controls	Do all employees have contracts of employment with clear terms and conditions? Do salaries paid agree with those approved by the Council? Are other payments to employees reasonable and approved by the Council? Have PAYE/NIC been properly operated by the Council as an employer?	Yes Yes Yes Yes	The Clerk is the only employee and a contract of employment has been seen The Council has never specified or included an office allowance and that is something that should be addressed at the next salary review The Clerk submits RTI electronically and by post
Assets controls	Does the council maintain a register of all material assets owned or in its care? Are the assets and Investments registers up to date?	Yes Yes	 It should be noted that the asset value listed in the Asset Register should be the same as that recorded on the AGAR. This is the case. It should also be noted that there should be no variation in Box 9 of the AGAR from year to year unless assets have been bought or disposed of.

			The Asset Register was considered, amended and agreed at item 3200/01 on 21st March 2022

Bank Reconciliation	Is there a bank reconciliation for each account?	N/A	The Council only has one bank account
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes	Bank reconciliations are reported to the Council meetings
	Are there any unexplained balancing entries in any reconciliation?	No	

Year-end procedures	Are year-end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes	Accounts are prepared on a Receipts and Payments basis, as the Council is below the £200,000.00 threshold
	Do the accounts agree with the cashbook?	Yes	
	Is there an audit trail from underlying financial records to the accounts?	N/K	The vouchers were present but no sample was taken on this occasion
	Where appropriate, have debtors and creditors been properly recorded?	N/A	
	Were the Annual Accounts, the Annual Governance Statement and Annual Accounts and Accounting Statement signed by the Council?	No	Year End 31st March 2022 are still to be presented to Council, agreed and signed
	Is there a Certificate of Exemption?	N/K	The certificate has not yet been agreed by the Council

Auditor's Reports	Was the Internal Auditor's Report reported to the Council?	Yes	A written report was considered by the Council. A new Internal Auditor was appointed at item 3284/01 on 21st February 2022
	Was the External Auditor's Report reported to the	N/A	The Council is exempt from a review by the

	Council?		External Auditor under Section 9 Local Audit (Smaller Authorities) Regulations 2015

Fees	Does the Council Review its fees on a regular basis?	No	The only fees charged are for hire of the Playing Field and these are agreed at the time of the request to hire

General Power of Competence	Does the Council have the General Power of Competence?	No	The Council operates under S137 LGA 1972
LCAS	Has the Council attained any of the LCAS levels?	No	
Reserves	Are the general reserves reasonable for the activities of the Council? Are earmarked reserves identified?	Yes No	The reserves are significantly higher than the recommended level and the reason for this should be considered and minuted by the Council There are no earmarked reserves identified
Sole Trustee	Is the Council a sole trustee of any charity?	No	
Grants to the Church	A grant was made to St Luke’s PCC during the year under review		The Council should make certain that it is aware of the NALC Legal Advice L01-18 regarding grants to churches

TOLLESHUNT KNIGHTS PARISH COUNCIL
Statement of income and expenditure for the year ended 31.3.2022
Prepared by V Banyard RFO and parish clerk 1.4.2022

Income	**2020-21**	**2021-22**
	£	**£**
Parish precept	9500	10000
IT equipment/toner	0	12.96
Pitch fees	150	660
VAT refund	402.53	749.98
ECC grant for fence repairs	0	500
Village Hall driveway - share of costs with VHMC	0	2206
Playing field hire - not FCs	0	147.5
Total	**10052.53**	**14276.44**

Expenditure		
Grounds maintenance	2850	1900
Play area inspection	58	60
Play area and field works and repairs	651	239.31
Tree works	0	0
Playing field signage	20	0
Subscriptions	330.79	342.02
Insurance	544.49	550.33
Audit fees	140	140
Training courses	0	0
General admin/Zoom fees	123.6	211.96
Hire of Village Hall for meetings	0	120
Clerk's salary	3582.72	3582.72
Poppy wreath	20	25
Village Hall car park works	0	45
TK cemetery grant	200	200
CCTV	0	0
ICO/GDPR costs	40	40
Trucam and dog fouling patrols	725.62	767.88
Dog waste bins and bags	56.3	0
New website costs	0	51.87
Repair work to Village Hall drive	0	4412
IT costs	0	34.99
VAT paid	749.98	1515.71
Total	**10092.5**	**14238.79**

Approved by the Council at its meeting dated: 20/06/2022
and recorded as Minute Reference: 3344/01a

Chair: [signature]

RFO: VMBanyard

TOLLESHUNT KNIGHTS PARISH COUNCIL
Bank reconciliation dated 31.3.2022

Prepared by V Banyard (parish clerk and RFO)
Date: 6.4.2022

Balance per bank statement:		
Community Account dated :	31.3.2022	£ 19,533.35
Less unpresented cheques as at 31.3.2022		£ 393.47
100535	£ 243.92	
100537	£ 41.99	
100474	33.78	
100473	14.39	
100470	14.39	
100442	45	
Add any unbanked cash as at 31.3.2022		£ -
Net balances as at 31.3.2022		**£ 19,139.88**

The net balance reconciles to the Cash Book (receipts and payments account) as follows:

CASH BOOK:	
Opening balance 1.4.2021	£ 19,102.23
Add: receipts in the year	£ 14,276.44
Less: payments in the year	£ 14,238.79
Less: uncleared cheques 100474, 100473, 100470, 100442 from year ended 31.3.2021	£ 107.56
Closing balance per cash book (receipts and payments Book) as at 31.3.2022	£ 19,139.88
Final closing balance as at 31.3.2021	**£ 19,139.88**

Approved by the Council at its meeting dated: 20/06/2022
and recorded as Minute Ref: 3344/01a

Chair: [signature]

RFO VMBanyard

TOLLESHUNT KNIGHTS PARISH COUNCIL

Explanation of variances – year ended 31.3.2022

- variances of more than 15% between totals for individual boxes (except variances of less than £200);

Section 2	**2020/21 £**	**2021/22 £**	**Variance £**	**Variance %**	**Detailed explanation of variance (with amounts £)**
Box 2 *Precept or Rates and Levies*	9500	10000	500	5.26	No explanation required
Box 3 *Total other receipts*	553	4276	3723	673	See below
Box 4 *Staff costs*	3583	3582	(1)	(0.02)	No explanation required
Box 5 *Loan interest/ capital repayments*	N/A	N/A	N/A	N/A	N/A
Box 6 *All other payments*	6510	10656	4146	63.68	See below
Box 9 *Total fixed assets & long term investments &assets*	55873	56023	150	0.26	No explanation required
Box 10 *Total borrowings*	N/A	N/A	N/A	N/A	N/A
Explanation for 'high' reserves	N/A				

Box 3 Total other receipts

Item	Variance £	Explanation
IT equipment/toner	12.96	Toner costs shared with another Parish Council of which the TK clerk is also the clerk
Pitch fees	510	Increased use of pitch by two football clubs
VAT refund	347.45	Refunds received 21/22 for periods March 20 – March 21 and December 21 – February 22
Essex County Council	500	21/22 grant received for fence repairs
Tolleshunt Knights Village Hall Management Committee	2206	TKVH shared the costs of the driveway repairs 21/22
Playing field hire (not football clubs)	147.50	21/22 field hired out for various functions/activities
Total	**3723.90**	

Box 6 All other payments

Item	Variance £	Explanation
Grounds maintenance	(950)	21/22 Some payments made to contractor for works carried out 20/21(Maldon District Council billing in arrears)
Play area inspection	2	Nominal increase
Play area/field works	(411.69)	20/21 Repair works carried out to play area fence
Signage	(20.00)	21/22 No signage required
Subscriptions	11.23	Nominal increase 21/22
Insurance	5.84	Nominal increase 21/22
General administration/Zoom	88.36	Zoom fees paid for remote meetings Apr – Jul 21, plus purchase of memory sticks
Hire of Hall for meetings	120.00	No hire of Hall 20/21 – all meetings were held remotely due to Covid
Poppy wreath	5	Nominal increase
Village Hall /playing field drive repair works	45	21/22 operative paid to grit car prak in bad weather
Trucam speed patrols	42.26	21/22 additional patrol

Dog waste bins/bags	(56.30)	21/22 no new purchases
New website costs	51.87	21/22 First annual domain fee paid
Repair work to Village Hall/playing field drive	4412	21/22 Repair work/resurfacing carried out
IT costs	34.99	21/22 New hard drive for PC laptop purchased
VAT paid	765.73	Reflected in above expenditure
Total	**4146.29**	