

SOUTH TRUMPINGTON PARISH MEETING

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

NOTICE	NOTES
<p>1. Date of announcement 29/06/2023 (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) The Parish Clerk, 01954 210241, clerk@southtrumpington.co.uk _____</p> <p>commencing on (c) <u>Monday 3 July 2023</u></p> <p>and ending on (d) <u>Friday 11 August 2023</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> The opportunity to question the appointed auditor about the accounting records; and The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) Ben Stoehr - Clerk</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 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*.

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Annual Governance and Accountability Return 2022/23 Form 2PM

ONLY to be completed on behalf of PARISH MEETINGS OF PARISHES NOT HAVING PARISH COUNCILS, where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to **CERTIFY** themselves as **EXEMPT** from a limited assurance review.

Guidance notes for Parish Meetings on completing Form 2PM of the Annual Governance and Accountability Return 2022/23 that have financial transactions

1. Every Parish Meeting in England where the higher of all gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2PM of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the Parish Meeting:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Parish Meetings where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** that the Parish Meeting **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Parish Meeting will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2PM)** which is made up of:
 - **Annual Internal Audit Report (page 4)** **must** be completed by the Parish Meeting's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** **must** be completed and approved by the Parish Meeting.
 - **Section 2 – Accounting Statements (page 6)** **must** be completed and approved by the Parish Meeting.**NOTE: Parish Meetings certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The Parish Meeting **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a suitable website or be displayed in the local area **before 1 July 2023**.

Publication Requirements

Parish Meetings **must** publish on a suitable website or display in the local area various documents as required by the Accounts and Audit Regulations 2015, and the Local Audit (Smaller Authorities) Regulations 2015. Parish Meetings without a website must display the documents in the local area for 14 days. These include:

- **Certificate of Exemption**, page 3
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any Parish Meeting may request a limited assurance review. If so, the Parish Meeting should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3PM of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the Parish Meeting for the review will be **£210 +VAT**.

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

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

Guidance notes for Parish Meetings on completing **Form 2PM** of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- A Parish Meeting that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting held between **1 April and 30 June 2023**. It should not submit its AGAR to the external auditor.
- The Certificate of Exemption should be returned to the external auditor **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT.
- The Parish Meeting **must** comply with *Proper Practices* in completing Sections 1 and 2 of its AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The Parish Meeting **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the accounts (Section 2) and evidenced by the agenda or minute references.
- The Chairman must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The Chairman is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the Parish Meeting and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- You must inform your external auditor about any change of Chairman, and provide a relevant email address and telephone number.**
- The Parish Meeting must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Chairman, on behalf of the Parish Meeting, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The Parish Meeting **must** publish on a suitable website or publicly display in the local area the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor before 1 July 2023.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the Parish Meeting's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk

Certificate of Exemption – AGAR 2022/23 Form 2PM

To be completed by all Parish Meetings that neither received gross income nor incurred gross expenditure exceeding £25,000 in the year of account ended 31 March 2023, 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 Parish Meeting has certified itself as exempt at a Parish Meeting held between **1 April and 30 June 2023** and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

SOUTH TRUMPINGTON PARISH MEETING

certifies that during the financial year 2022/23, the higher of the Parish Meeting'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 Parish Meeting 2022/23: **£22,659**

Total annual gross expenditure for the Parish Meeting 2022/23: **£22,263**

There are certain circumstances in which an Parish Meeting will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If a Parish Meeting 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 3PM to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

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

- This parish has no Parish Council
- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the Parish Meeting or any entity connected with it
 - made a statutory recommendation to the Parish Meeting
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and 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 the Parish Meeting 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, and Annual Accounting Statements still need to be fully completed and, along with a copy of this certificate and notice of the period for the exercise of public rights, published on a suitable website or be publicly displayed in the local area before 1 July 2023. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by Chairman

Date

Ab Thomas

18/04/2023

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

18/04/2023

as recorded in minute reference:

10.7

MINUTE REFERENCE

Email

CLERK@SOUTHTRUMPINGTON.CO.UK

Telephone number

01954 210241

Place where this Certificate of Exemption is published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.)

WWW.SOUTHTRUMPINGTON.CO.UK

ONLY a copy of 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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Form 2PM Annual Internal Audit Report 2022/23

SOUTH TRUMPINGTON PARISH MEETING

During the financial year ended 31 March 2023 the Parish Meeting's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the Parish Meeting certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2021/22 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
M. In the year covered by this AGAR, The Parish Meeting correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by confirmation of the Chairman that the notice has been published on a suitable website or publicly displayed in the local area.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
N. The Parish Meeting has complied with the publication requirements for 2021/22 AGAR. (See AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>

For any other risk areas identified by this Parish Meeting adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

14-06-2023 DD/MM/YYYY

Jacqui Wilson CANALS Ltd

Signature of person who carried out the internal audit

Jacqui Wilson

Date 14-06-2023

*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).

Form 2PM Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

SOUTH TRUMPINGTON PARISH MEETING

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' means that this Parish Meeting:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 Parish Meeting to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this Parish Meeting's accounts.
5. We carried out an assessment of the risks facing this Parish Meeting and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls met the needs of this Parish Meeting.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 Parish Meeting and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.

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

This Annual Governance Statement was approved at a Parish Meeting on:

18/04/2023

and recorded as minute reference:

10.5

MINUTE REFERENCE

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

Chairman

Alb Thomas

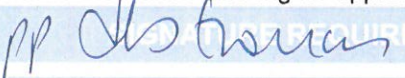
Form 2PM Section 2 – Accounting Statements 2022/23 for

SOUTH TRUMPINGTON PARISH MEETING

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	48,494	54,039	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	19,923	22,659	Total amount of precept received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	0	0	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.
4. (-) Staff costs	0	0	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).
6. (-) All other payments	14,378	22,264	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	54,039	54,434	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	54,039	54,434	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	2,695	6,356	"The value of all the property the Parish Meeting owns – it is made up of all its fixed assets and long term investments as at 31 March."
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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 Parish Meeting.

Signed by the Chairman before being presented to the Parish Meeting for approval



Date 18/04/2023

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


18/04/2023

as recorded in minute reference:

10.8

MINUTE REFERENCE

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



SOUTH TRUMPINGTON PARISH MEETING CASH BOOK RECONCILIATION

FY Ending 31 March 2023

31/03/2023**Reconciliation from cash book**

Balance B/F	54,038.53	Balance C/F	
Receipts	22659.12	Current Account	54,465.97
Payments	-22263.18	O/S	-31.50
<u>Balance C/F</u>	<u>54434.47</u>		<u>54434.47</u>

B/F Bank & Cash	54038.53	Payments	22263.18
Receipts	22659.12	C/F	54434.47
	<u>76697.65</u>		<u>76697.65</u>

SOUTH TRUMPINGTON PARISH MEETING PAYMENTS FY ENDING 2023

[illegible]

SOUTH TRUMPINGTON PARISH MEETING
ASSETS LIST
31/03/2023

Item	Location	Notes	Historic Cost (AGAR)	
			FY2022	FY2023
Notice board	Local Centre - Near School Entrance	2 Door notice board. Gifted by Barratt Homes in 2019	1000.00	1000.00
Defibrillator & Cabinet	Local Centre - School	iPAD SP1 & Defibsafe 2 Cabinet	1695.00	1695.00
Electricity Feeder Pillar	Local Centre - Next to noticeboard	Installed FY23 by K&M Lighting. TMDAG responsible for utilities costs		3661.15
Total Value			2,695.00	6,356.15

RPI %

Historic Cost - Value of assets at the time they were purchased, reported on the AGAR

Replacement Cost - Cost to replace asset at today's price, should include carriage, installation etc. Used for insurance.

South Trumpington Parish Meeting

Payments	Budget 2022/2023	Balance to date 31/3/23	%	Budget 2023/2024	Notes
Advertising					
Advertising TOTAL	0.00	0.00		0.00	
General Admin	0.00	0.00		0.00	
Admin Support	2808.00	2824.14	100.57%	3120.00	Based of 2 hours per week. A new supplier/product has been identified for FY24 If the receipts & payments are below £25k the parish Meeting will be exempt from external audit based on 4 meetings per year, includes bank fees (£6pm). Posting of meeting invites costs an extra £1789.80 based on current housing numbers. £40 per meeting if hand delivered.
Insurance	220.00	618.89	281.31%	350.00	
Audit Fee	100.00	118.75	118.75%	120.00	
Post/telephone/stationery/room h	1800.00	2017.85	112.10%	1800.00	
Affiliation fees	350.00	326.70	93.34%	350.00	
Training					
General Admin TOTAL	5278.00	5906.33	111.90%	5740.00	
Maintenance	0.00			0.00	
Defibrillator					Maintenance funded from reserves Not expected to require maintenance during year
Notice board		12.60			
Maintenance TOTAL	0.00	12.60		0.00	
GRANTS (S137)	2000.00	5153.20		5000.00	S137 allows the Parish Meeting to incur expense for items for which it has no other power. E.g. remembrance wreaths or charity contributions. There are restrictions on how much or what this can be given for.
GRANTS (S137) TOTAL	2000.00	5153.20		5000.00	
Special Projects	14778.12		0.00%	6697.35	
Events (S145)					Current year funded from Reserves. Current year funded from Reserves. Earmarked at year end to fund next year. Based on 39 visits at £219 per visit (£237 from 2023)
Youth Provision (S145)	603.00	0.00		7000.00	
Misc		0.00			
Special Projects TOTAL	15381.12	0.00	0.00%	13697.35	
Contingency					
TOTAL	22659.12	11072.13	48.86%	24437.35	

Receipts	Budget 2022/2023	Balance to date 31/3/23	%	Budget 2022/2023	Notes
Precept	22659.12	22659.12	100.00%	24437.35	None at present
Agency Services	0.00				
Bank Interest	0.00				
TOTAL	£22,659.12	£22,659.12	100.00%	£24,437.35	

Reserves	C/F	Rec	Pay	C/F	Notes
General Reserves	21,250.87			17,456.74	Auditor requires 1 - 1.5x annual expenditure to be held in general reserves at year end. Grant to help the Parish Meeting meet its obligations under the Transparency Code. Will be used for website and other relevant costs as necessary.
Transparency Grant (2017)	£1,535.54			£1,535.54	
Youth Provision	£7,938.00		3723.00	£4,818.00	To cover replacement consumables and maintenance when required
Special Projects	£22,779.12		7468.05	£30,089.19	
Defibrillator	£535.00		0.00	£535.00	
TOTAL	£54,038.53	£0.00	£11,191.05	£54,434.47	

£22,263.18
£22,659.12