

Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report must be completed by the authority's internal auditor.
 - Sections 1 and 2 must be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2021
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at 31 March 2021 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

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

Annual Internal Audit Report 2020/21

ELSTREE and BOREHAMWOOD Town Council

W.W. - elstreeborehamwood-bc.gov.uk

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) 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 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
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

18/04/2021 14/06/2021 DD/MM/YYYY

Name of person who carried out the internal audit

Sally King for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

14/06/2021

*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 2020/21

We acknowledge as the members of:

ELSTREE AND BORHAMWOOD 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 2021, that:

	Agreed		
	Yes	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.
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:

23/06/21

and recorded as minute reference:

COUNCIL 21/22 MIN 115 (iv)

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

Chairman

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS
WWW.ELSTREEBORHAMWOOD-TC.GOV.UK

Section 2 – Accounting Statements 2020/21 for

Elstree and Borehamwood Town Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	452,060	383,246	<i>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.</i> <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	472,718	493,879	<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	143,430	65,131	<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	298,832	308,787	<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	0	0	<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	386,130	198,605	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	383,246	434,864	<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	389,538	438,490	<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	1,563,730	1,558,559	<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	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>
	N/A	N/A	

I certify that for the year ended 31 March 2021 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



Date

23/06/21

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

23/06/21

as recorded in minute reference:

COUNCIL 21/22 Min 15 (v)

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



Section 3 – External Auditor's Report and Certificate 2020/21

In respect of

Elstree and Borehamwood Town Council

1 Respective responsibilities of the auditor and the authority

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

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

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

ANNUAL RETURN - ENGLAND
FOR THE YEAR ENDED 31 MARCH 2021
Elstree & Borehamwood Town Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer



Date

23/06/21

I confirm that these accounts are approved by the Council and recorded as council minute reference



Dated

23/06/21

Signed on behalf of the above Council (Chair)



Date

23/06/21

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	452,060	383,246	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2	Annual Precept	472,718	493,879	Total amount of Precept income received in the year
3	Total other receipts	143,430	65,131	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	298,832	308,787	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings
6	Total other payments	386,130	198,605	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forward	383,246	434,864	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	389,538	438,490	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	1,563,730	1,558,559	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

17/05/2021

Elstree & Borehamwood Town Council

14:29

Balance Sheet as at 31st March 2021

31st March 2020

31 March 2021


31st March 2020		31 March 2021	
Current Assets			
0	Sundry Debtors	5,300	
5,454	VAT REFUNDS	4,617	
69,724	CURRENT ACCOUNT	40,140	
319,577	BUSINESS RESERVE	398,087	
237	PETTY CASH	263	
<u>394,992</u>		<u>448,406</u>	
394,992	Total Assets	448,406	
Current Liabilities			
821	DEBTORS	90	
10,885	CREDITORS	0	
0	ACCRUALS	13,412	
25	Bookings Deposit	25	
15	DAMAGE DEPOSIT	15	
<u>11,746</u>		<u>13,542</u>	
383,246	Total Assets Less Current Liabilities	434,864	
Represented By			
(60,555)	GENERAL RESERVES	(35,345)	
6,250	ELECTIONS FUND	16,250	
5,671	VAN R/PLACEMENT FUND	7,671	
141,195	CAPITAL PROJECTS	126,220	
32,375	COMMUNITY WELLBEING PROJECTS	32,375	
258,310	CIL FUND	287,693	
<u>383,246</u>		<u>434,864</u>	

The above statement represents fairly the financial position of the authority as at 31st March 2021 and reflects its Income and Expenditure during the year.

Signed :
Chairman

 Date : 23/06/21

Signed :
Responsible
Financial
Officer

 Date : 23/06/21

Working details for ANNUAL RETURN - Year ended 31 March 2021

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1	-56,397	-80,555	310	0	GENERAL RESERVES
1	24,250	6,250	311	0	ELECTIONS FUND
1	7,451	5,671	312	0	VAN R/PLACEMENT FUND
1	205,527	141,195	313	0	CAPITAL PROJECTS
1	40,000	32,375	325	0	COMMUNITY WELLBEING PROJECTS
1	231,229	258,310	329	0	CIL FUND
1	Balances brought forward	452,060	383,246	Total balances & reserves at the beginning of the year as recorded in the Financial Records	
2	472,718	493,879	1176	101	PRECEPT
2	Annual Precept	472,718	493,879	Total amount of Precept income received in the year	
3	4,354	5,753	1296	102	INTEREST
3	0	10,000	1680	106	COVID INCOME
3	35,538	626	1681	106	COM-LETTINGS
3	779	0	1683	106	COM-CAR PARK RENT
3	4,791	4,870	2185	201	ALL-RENT RECEIPTS
3	1,589	1,589	2377	203	CHU-BOROUGH GRANT
3	2,276	2,303	2378	203	SECTION 106-AGREEMT
3	744	0	3186	301	TICKET SALES CHRISTMAS
3	528	0	3287	302	Ticket Sales-Others
3	200	0	3291	302	STALLS HIRE-F/DAY
3	80	1,469	3305	303	Teddy's Trails Book Sales
3	3,443	4,311	4581	405	Town Crier Adverts
3	0	1,000	4690	406	Donation & Sponsorship
3	5,084	0	4787	407	COA-TICKET SALES
3	84,025	33,209	9025	901	EMR - CIL Funds Received
3	Total other receipts	143,430	65,131	Total income or receipts as recorded in the cashbook minus the Precept	
4	218,769	217,162	1301	103	SAL-STAFF SALARIES
4	29,660	41,010	1302	103	SAL-EMP'RS NI
4	50,403	50,615	1303	103	SAL-EMP'R SUPERANN
4	Staff costs	298,832	308,787	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses	
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings	
6	3,600	3,600	1402	104	MEMBERS' ALLOWANCES
6	315	0	1405	104	CLERK TRAINING
6	694	0	1407	104	ADM-OFFICERS TRAININ
6	233	216	1408	104	ADM-OFFICERS TRAVEL
6	538	487	1410	104	ADM-Kitchen Supplies
6	500	0	1411	104	ADM-RECRUITMENT FEE
6	2,655	2,864	1415	104	HEALTH & SAFETY
6	0	3,503	1416	104	COVID 19 COSTS
6	2,372	2,652	1420	104	ADM-TELEPHONES

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2021

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	1,806	2,876	1421	104	ADM-POSTAGE
6	1,549	1,047	1422	104	ADM-STATIONERY
6	3,323	3,834	1423	104	ADM-SUBS & PUBS
6	3,691	3,730	1424	104	ADM-INSURANCE
6	775	0	1425	104	GDPR Payments
6	435	151	1426	104	ADM-HOSPITALITY
6	25	65	1427	104	FLOWERS ETC-SICKNESS/CONDOLENC
6	254	123	1430	104	BRITISH LEGION - R SUNDAY
6	950	950	1434	104	ADM-MAYORAL ALLOW
6	360	60	1435	104	ADM-MEMBERS TRAINING
6	2,818	2,185	1438	104	PHOTOCOPIER & PRINTING
6	3,611	4,507	1439	104	I.T.SERVICES
6	2,720	2,420	1440	104	SOFTWARE SUPPORT
6	0	700	1441	104	Website Maintenance
6	333	333	1448	104	HBC-PAYROLL SERVICES
6	78	261	1451	104	ADM-BANK CHARGES
6	2,833	2,633	1456	104	ADM-REP & LEGAL FEES
6	3,096	2,750	1457	104	ADM-AUDIT
6	320	0	1459	104	ADVERTISING-PUBLICITY
6	478	400	1483	104	CIVIC REGALIA
6	476	0	1484	104	PARTNERSHIP WORKING
6	103	0	1487	104	MERCHANDISING
6	582	428	1612	106	COM-WATER RATES
6	2,132	1,958	1613	106	COM-ELECTRICITY
6	3,367	3,426	1614	106	COM-GAS
6	901	773	1616	106	CONSUMABLE SUPPLIES
6	2,474	2,559	1617	106	COM-REFUSE COLLECTIO
6	525	0	1625	106	COM-PUBLICITY
6	245	0	1627	106	COM-HIRERS REFUNDS
6	1,009	300	1628	106	COM-LICENSES
6	4,012	3,021	1637	106	COM-MAINTENANCE
6	0	293	1640	106	COM-REFURBISHMENT
6	200	0	1641	106	COM-LETTINGS LOSSES
6	136	1,315	1900	109	GENERAL CONTINGENCY
6	1,800	1,314	2112	201	ALL-WATER RATES
6	855	534	2116	201	ALL-SUPPLIES
6	89	0	2117	201	TROPHIES
6	2,892	660	2140	201	ALL-SITE IMPROVEMENT
6	0	600	2141	201	TREE MAINTENANCE
6	1,195	1,286	2142	201	ALL-SKIP HIRE
6	38	341	2143	201	ALL-MOWER MAINT
6	1,774	1,622	2146	201	ALL-MOWER REPLACEMEN
6	426	329	2203	202	WAR MEM-MAINTENANCE
6	0	300	2337	203	TREE WORKS
6	568	962	2339	203	CHU-MAINTENANCE
6	658	492	2538	205	CLO-MAINTENANCE
6	0	2,054	2637	206	STR-MAINTENANCE

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2021

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>	
6	452	576	2746	207	EQU-NEW TOOLS/EQUIPM	
6	2,360	1,446	2943	209	VAN- SERVICE, MOT & REPAIR	
6	639	558	2944	209	VAN-PETROL	
6	1,014	869	2945	209	VAN- TAX & INSURANCE	
6	1,068	0	3110	301	EVENT STAFF	
6	229	0	3125	301	ENT-PUBLICITY	
6	950	216	3126	301	BAND & HALL CHRISTMAS	
6	479	0	3127	301	EVENTS-HOSPITALITY	
6	10,000	0	3130	301	ENT-FIREWORKS DISPLA	
6	900	0	3131	301	FIREWORKS SOUND	
6	1,423	237	3142	301	EQUIPMENT PURCHASE & HIRE	
6	958	0	3143	301	British Red Cross-First Alder	
6	3,000	0	3147	301	New Initiatives	
6	2,525	0	3210	302	EVENT STAFF	
6	22	0	3225	302	CIV-PUBLICITY	
6	15,878	9,267	3229	302	CIV-EVENT/ARTISTE FEES	
6	366	338	3232	302	CIV-PRIZES/TROPHYS	
6	2,025	0	3235	302	FLOATS-F/ASSISTANCE	
6	600	0	3241	302	CIV-PREMISES HIRE	
6	2,256	376	3248	302	ITEM PURCHASE/HIRE	
6	4,870	30,000	4161	401	Community Grant Awards	
6	1,000	1,000	4190	401	Budgeted Grant - BETTA	
6	32,500	12,500	4363	403	SWI-TRANS & ADMITANC	
6	295	0	4464	404	TWI-ACTIVITIES	
6	23,895	26,000	4566	405	Town Crier Production	
6	3,915	3,780	4568	405	Town Crier Distribution	
6	-248	334	4666	406	YOU-ACTIVITIES	
6	8,610	0	4767	407	COA-COACH HIRE/ADMIN	
6	11,020	11,010	4846	408	CHR-HIRE CHARGE	
6	5,100	0	4847	408	SWITCH ON CEREMONY	
6	10,015	11,579	4868	408	CHR-CONTRACT	
6	811	857	4869	408	CHR-MAINT/ELECTICITY	
6	1,947	1,947	4870	408	CHR-REWIRING/TIME C	
6	36,662	0	9011	901	EMR - Election Fund	
6	28,733	9,095	9013	901	Capital Projects	
6	7,625	0	9014	901	COMMUNITY WELLBEING PROJECTS	
6	95,417	9,707	9023	901	EMR - CIL Funds Spent	
6	Total other payments	386,130	198,605	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forwrd	383,246	434,864	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		69,724	40,140	201	0	CURRENT ACCOUNT
8		319,577	398,087	202	0	BUSINESS RESERVE
8		237	263	210	0	PETTY CASH
8	Total Cash & Investments	389,538	438,490	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		

Continued over page

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2021

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>	<u>Code Description</u>
9	1,563,730	1,558,559	9 0	Total Fixed Assets
9	Total Fixed Assets	1,563,730	1,558,559	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

Elstree and Borehamwood Town Council

Internal Audit Report 2020-21 (Final)

Sally King

*For and on behalf of
Auditing Solutions Ltd*

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Elstree and Borehamwood Town Council since 2008-2009.

This report sets out the work undertaken in relation to the 2020-21 financial year, during our visit to the Council, which took place at our office.

Internal Audit Approach

In undertaking our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/Annual Return. Our programme of cover has again been designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the programme of work undertaken this year the Council has again maintained more than adequate and effective internal control arrangements. We are again pleased to acknowledge the quality of records maintained by the Clerk and the Deputy Clerk and thank them for their assistance, which has ensured the smooth progress of our review process.

Consequently, we have completed and signed the 'Internal Audit Report' as part of the year's AGAR process having concluded that, in all significant respects, the internal control objectives set out in that report were achieved throughout the financial year to a standard adequate to meet the needs of the Council.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To that end, we have: -

- Ensured that an appropriate coding structure remains in place on the Omega accounting system to meet the needs of the Council's reporting requirements;
- Agreed the year's opening balances on the Omega accounting records to those reported in the closing Statement of Accounts and Annual Return for 2019-20.
- Checked and agreed transactions in the Council's Metro bank current cashbooks to for the months of April 2020, August 2020 and March 2021
- Checked detail on the bank reconciliations for those accounts as at 30th April 2020, August 2020 and March 2021 to ensure that no long-standing uncleared cheques or other anomalous entries exist.
- Ensured that the ledgers remain in balance during the year.

Conclusions

We are pleased to report that no matters have arisen in this area of our review process warranting formal comment or recommendation; we have ensured the accuracy of the year-end balances reported in the detailed Statement of Accounts and AGAR.

Review of Corporate Governance

Our objective is to ensure that the Council has robust corporate governance documentation and processes in place, that Council and Committee (where appropriate) meetings are conducted in accordance with the adopted Standing Orders and Financial Regulations, and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. We have consequently: -

- Commenced examination of the minutes of the Full Council and its Standing Committees (where available) up to 31st January 2021 to identify whether or not any issues exist that may have an adverse effect on the Council's future financial stability;
- Noted that the production of detailed procedures continues to evolve with the Clerk maintaining a control sheet continuing to document individual procedures and scheduling the last review date and date for next review; and
- Noted that Standing Orders and Financial Regulations were last reviewed and adopted at the Council meeting held on 10th March 2021 minute refs. 54 (ii) and (iii) respectively.
- We have reviewed the external auditor's report, issued since our last visit, to confirm they are raising no matters regarding the Councils accounts and governance

Conclusions

We are pleased to report that no issues have been identified in this area, warranting further comment.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- An official order has been raised on each occasion where one would be anticipated;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed;
- VAT has been appropriately identified and coded to the control account for regular quarterly recovery; and
- Noted that VAT Returns have been completed and have been submitted to HMRC electronically.

To ensure compliance with the above criteria, we have examined a selection of all payments individually in excess £2,000, together with a more random sample of every 40th cashbook transaction irrespective of value. To January 2021, 20 payments were selected totalling £92,207.56 and representing 49% by value of all non-salary related payments made at this date.

Conclusions

We are pleased to report that no issues have been identified in this area warranting formal comment.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks identified in order to minimise the opportunity for their coming to fruition.

We are pleased to note that the Financial Management Risk Assessment were last reviewed and adopted at the Council meeting held on 10th March 2021 minute ref 54 (i).

The Council's insurance is provided by Zurich: we have examined the policy schedule for the year to 31st May 2020 to ensure that adequate cover remains in place in respect of the Council's assets and that, where applicable, suitable Fidelity Guarantee and Business Interruption / Loss of Revenue protection is also in place: we note that the current cover is £15 million in respect of Public Liability, £10 million in respect of Employers Liability and £1 million in respect of Fidelity Guarantee. We believe these levels of cover to be adequate.

Conclusions

We are pleased to report that no issues have been identified in this area warranting formal comment.

Precept Determination and Budgetary Control

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount to be precepted on the Borough Council, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans. meet this objective, we have:

- Noted that the General Management Committee and Council continue to receive regular budget performance reports during the year.
- Also noted that a detailed budget exercise was undertaken and approved by Council at its meeting on 13^h January 2021, minuet ref 44 (i).
- Further noted that the precept of £495,577.22 has been agreed by Council at the same meeting minuet ref (ii).

Conclusions

We are pleased to report that no issues have been identified in this area warranting formal comment.

Review of Income

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. The sources of income available to the Council are Hall Hire, Allotments, Ticket Purchase, Adverts and Coach trips.

Due to the Covid pandemic the income streams for Hall hire and coach trips were not realised.

We are pleased to report that no issues have been identified in this area warranting formal comment.

Petty Cash Account

A petty cash account is operated in the Council's office on a simple "top up as required" imprest basis.

Conclusions

We are pleased to report that no matters arise in this area of our review process warranting formal comment or recommendation.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed and the requirements of HM Revenue and Customs (HMRC) as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme as regards employee contribution percentages now being based on actual salary including overtime rather than on the Whole Time Equivalent salary. We have:-

- Reviewed the Council's payroll procedures.
- Noted that the payroll continues to be outsourced to Hertfordshire Borough Council;
- Confirmed that staff net pay, Tax / NI and Superannuation totals have been properly paid to Employees and relevant agencies accurately and in a timely manner.

Conclusions

We are pleased to report that no issues have been identified in this area warranting formal comment.

Investments and Loans

Our objectives here are to ensure that the Council is investing "surplus funds", be they held temporarily or on a longer term basis, in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements. We note:-

- The Council has long term investments during the year with Close Brothers, Investec and Aldermore Bank which matured on 20th January 2020 this has been reinvested for a further year.
- The Council has not issued any loans to third parties during the year to date.

Conclusions

We are pleased to report that no issues have been identified in this area, warranting further comment.

Asset Register

The Governance and Accountability Manual requires all councils to develop and maintain a register of assets identifying detail of all land, buildings, vehicles, furniture and equipment owned by the Council.

We are pleased to note that the Council maintains the asset register on RBS software and it has that register has been updated to include additions and disposals in 2020-21.

Conclusions

We are pleased to report that there are no significant issues arising in this area of our review process warranting formal comment or recommendation. We have ensured the appropriate recording of these assets in the AGAR.

Statement of Account and AGAR

The 1996 Accounts and Audit Regulations required all Councils to prepare annually a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.

We have reviewed the Statement of Accounts and AGAR detail prepared, as generated from the accounting software and other documents, with no obvious errors or anomalies in the detailed content

Conclusions

No issues have been identified in relation to the verification of detail in the Statement of Accounts and AGAR this year.

On the basis of our detailed work during the course of the year on the Council's systems of financial control and content of the detailed Statement of Accounts and that summarised detail set out in the AGAR, we have signed off the Internal Audit Report of the AGAR assigning positive assurances in each relevant area.

EXTRACT OF FULL COUNCIL MINUTES OF 23 JUNE 2021:

15. ANNUAL RETURN 2020/21

Cllr C Butchins asked for a record of thanks to be noted in the Minutes to Council Staff for helping to achieve a complementary report from the Internal Auditor for the 2020/21 year.

It was RESOLVED that:

- (i) It be noted that the Certificate of Exemption 2020/2021 did not apply to Elstree and Borehamwood Town Council;**
- (ii) the Annual Accounts 2020/21 (additional information attached to assist with Close Down documentation) be approved and adopted;**
- (iii) the Annual Internal Auditor Report (Final) for the year 2020/2021 be approved noting no recommendations for adoption;**
- (iv) Section 1 of the Annual Governance Statement 2020/21 be approved and adopted for submission to the External Auditor before 30 June 2021;**
- (v) Section 2 of the Annual Governance Statement 2020/21 be approved and adopted for submission to the External Auditor before 30 June 2021;**
- (vi) The dates for the public rights period be agreed as 24 June – 6 August 2021 for inspection of AGAR and accounts 2020/21;**
- (vii) Auditing Solutions Ltd be appointed as Internal Auditor to the Council for the municipal year 2021/22; and**
- (viii) Entertainments Committee be asked to review the production costs of the Town Crier magazine in order to assess value for money and to consider further the option of producing the newsletter in online format only.**

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Elstree and Borehamwood Town Council**

County Area (local councils and parish meetings only): **Hertfordshire**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on **24 June 2021**

and ending on **6 August 2021**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)

Signed:  (H R O Jones)

Role: Town Clerk and Responsible Finance Officer

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

Elstree & Borehamwood Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2021

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2021 Current Account	45,822.23
2	31/03/2021 Business Reserve Account	398,086.65
3	31/03/2021 Petty Cash	263.49
4	31/03/2021 CREDIT CARD 1	0.00
		444,172.37
<u>Other Cash & Bank Balances</u>		
	NATIONAL SAVINGS	0.00
	SAVINGS ACCOUNT	0.00
	Savings 1-Close Brothers	0.00
	Savings 2-Investec	0.00
	Savings 3-Aldermore Bank PLC	0.00
		0.00
		444,172.37
<u>Unpresented Payments</u>		
1	29/10/2020 801224	317.58
1	12/02/2021 801271	25.00
1	26/02/2021 801279	1,124.60
1	26/02/2021 801284	1,124.60
1	26/02/2021 801286	1,124.60
1	26/02/2021 801288	1,124.60
1	12/03/2021 801303	66.00
1	12/03/2021 801304	13.66
1	26/03/2021 801305	450.00
1	26/03/2021 801306	312.00
		5,682.64
		438,489.73
<u>Receipts not on Bank Statement</u>		
0	31/03/2021 All Receipts Cleared	0.00
		0.00
Closing Balance		438,489.73
<u>All Cash & Bank Accounts</u>		
1	CURRENT ACCOUNT	40,139.59
2	BUSINESS RESERVE	398,086.65
3	PETTY CASH	263.49
4	CREDIT CARD 1	0.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	438,489.73

Explanation of variances – pro forma

Name of smaller authority: **Essex & Borehamwood Town Council**
County area (local councils and parish meetings only): **Hertfordshire**

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

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

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

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	452,060	383,246				Explanation of % variance from PY opening balance not required – Balance brought forward agrees	
2 Precept or Rates and Levies	472,718	493,879	21,161	4.48%	NO		
3 Total Other Receipts	143,430	65,131	-78,299	54.59%	YES		See explanation Overleaf
4 Staff Costs	298,832	308,787	9,955	3.33%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	386,130	198,605	-187,525	48.57%	YES		See explanation Overleaf
7 Balances Carried Forward	383,246	434,864			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	389,538	438,490				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,563,730	1,568,559	-5,171	0.33%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Variance Explanations

3 Total Other Receipts

143,430

65,131

-78,299

54.59%

No Hall Income or Coach trip income due to Covid 19 Pandemic

6 All Other Payments

386,130

198,605

-187,525

48.57%

Significant reduction in service costs due to Covid 19 Pandemic

(e.g. no fireworks display or Summer Festival) and reduced CIL expenditure on projects due to delays due to Covid.

Elstree & Borehamwood Town Council**Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2021**Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	383,246.25	434,864.05
102	Sundry Debtors	0.00	5,300.00
105	VAT REFUNDS	5,454.41	4,616.61
	Less Total Debtors	5,454.41	9,916.61
101	DEBTORS	821.35	90.00
501	CREDITORS	10,884.56	0.00
510	ACCRUALS	0.00	13,412.29
565	Bookings Deposit	25.00	25.00
566	DAMAGE DEPOSIT	15.00	15.00
	Plus Total Creditors	11,745.91	13,542.29
	Equals Total Cash and Bank Accounts	389,537.75	438,489.73
201	CURRENT ACCOUNT	69,724.15	40,139.59
202	BUSINESS RESERVE	319,576.86	398,086.65
210	PETTY CASH	236.74	263.49
	Total Cash and Bank Accounts	389,537.75	438,489.73

Your VAT account

VAT registration number (VRN): 421505005

ELSTREE AND BOREHAMWOOD TOWN COUNCIL

Next payment due

No payments due right now

[Check what you owe \(/vat-through-software/what-you-owe\)](/vat-through-software/what-you-owe)

Next return due

7 August 2021

[View return deadlines \(/vat-through-software/vat-returns/return-deadlines\)](/vat-through-software/vat-returns/return-deadlines)

History

[View past payments \(/vat-through-software/payment-history\)](/vat-through-software/payment-history)

[View past returns \(/vat-through-software/vat-returns/submitted\)](/vat-through-software/vat-returns/submitted)

Manage your VAT

[Your business details \(/vat-through-software/account/change-business-details\)](/vat-through-software/account/change-business-details)

Change your business details or VAT Return dates.

[Payments and repayments \(/vat-repayment-tracker/manage-or-track-vrt\)](/vat-repayment-tracker/manage-or-track-vrt)

Manage your Direct Debit, repayment bank account details and track what HMRC owe you.

[View VAT certificate \(/vat-through-software/vat-certificate\)](/vat-through-software/vat-certificate)

View and print your VAT certificate.

[Opt out of Making Tax Digital for VAT \(/vat-through-software/account/opt-out\)](/vat-through-software/account/opt-out)

You cannot opt out if your taxable turnover has been above £85,000 since 1 April 2019.

[Cancel VAT registration \(/vat-through-software/account/cancel-vat\)](/vat-through-software/account/cancel-vat)

Cancel your VAT registration if you're closing the business, transferring ownership or do not need to be VAT registered.



ELSTREE and BOREHAMWOOD TOWN COUNCIL

Fairway Hall, Brook Close, Borehamwood, Herts. WD6 5BT
Tel: 020 8207 1382 Fax: 020 8953 7645



Contact details

Name of smaller authority: **Elstree & Borehamwood Town Council**

County Area (local councils and parish meetings only): **Hertfordshire**

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Huw Jones	Cllr Farida Turner
Address	Town Council Fairway Hall Brook Close Borehamwood Herts WD6 5BT	c/o Town Council Fairway Hall Brook Close Borehamwood Herts WD6 5BT
Daytime telephone number	0208 207 1382	0208 207 1382
Mobile telephone number	N/A	N/A
Email address	clerk@elstreeborehamwood-tc.gov.uk	Cllr.farida.turner@elstreeborehamwood-tc.gov.uk