

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

Upper Hardres Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

	Agreed		Yes	No	Yes' means that this authority.
	Yes	No			
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		has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
				✓	

This Annual Governance Statement is approved by this authority and recorded as minute reference:

AM:8.5.18_6b

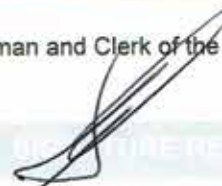

dated

08/05/18

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

Chairman

Clerk

Section 2 – Accounting Statements 2017/18 for

Upper Hardres Parish Council

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	15,497	22,247	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	4,517	4,359	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	13,613	5,231	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	2,880	2,951	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 employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	8,500	10,847	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	22,247	18,039	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	22,247	18,039	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	626,624	632,573	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Chantel

Date

14.04.18

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

08/05/18

and recorded as minute reference:

AM:8.5.18_7a

Signed by Chairman of the meeting where approval of the Accounting Statements is given

Upper Hardres Parish Council

Explanation of variances 2017/18

Name of smaller authority: **Upper Hardres Parish Council**

County area (local councils and parish meetings only): **Kent**

Please provide full explanations, including numerical values, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	4,517	4,359	158	3.4%	–
Box 3 <i>Total other receipts</i>	13,613	5,231	-8,382	-61.5%	<p>Decrease in receipts in 2017/18 due to:</p> <p><i>compared to 2016/17 -</i></p> <p>Difference in funds received for Playing Field: 5,864</p> <p>Difference in grant received for Playing Field: 1,600</p> <p>Difference in Concurrent Functions Funding received from City Council: 693</p> <p>Difference in Precept & Grant received: 200</p> <p>Other: 25</p> <p><u>£8,382</u></p>

Upper Hardres Parish Council

Bank Reconciliation 2017/18

Bank reconciliation

Name of smaller authority: **Upper Hardres Parish Council**

County area (local councils and parish meetings only): **Kent**

Financial year ending 31 March 2018

Prepared by Clare Hamilton, Parish Clerk & Responsible Financial Officer

Date 05.04.2018

Balance per bank statements as at 31 March 2018:	£	£
	18,039	
	<hr/>	
Petty cash float (if applicable)	0	
Less: any unpresented cheques at 31 March 2018	0	
	18,039	
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Add: any un-banked cash at 31 March 2018	0	
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Net balances as at 31 March 2018 (Box 8)		18,039
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The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2017 (Prior year Box 8)	22,247
Add: Receipts in the year	9,590
Less: Payments in the year	13,798
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Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)	18,039
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Upper Hardres Parish Council

Register of Assets valued at >£250, at 31 March 2018

ASSET DETAILS											
Ref	Description	Date aquis.	Supplier	Cost/Value	Useful life est.	Location	Use	Cust.	Usage & Condition	Disposal	Insurance Value
1	Village Hall (BVH)	Land Reg. 2013	BVH Mge Comm is Cust. Trustee	valuation '13 £550K	Indeterminate	The Street, CT4 6DX	P'shioners & public	BVHMC	Daily - groups and lettings Cond: Good		£550,000
2	Playing field (PF)	Land - 1995 Equip. 2012-18	Dale family Various	equip. cost c.£40K	Indet. (covenant: sport & rec. only)	PF, rear of BVH	P'shioners & public	UHPC	Daily - Recreation for all parishioners. Cond: Good		£40,000
3	Fencing	c.1995	unknown	c.£2K	Indeterminate	CP & PF boundaries		UHPC	Cond: Good		£2,000
4	Car park (CP)	c.2000	Moons of Selling	£34,051.50	Indeterminate	Side of BVH	P'shioners & public	UHPC	Daily - Parishioners, hall users. Cond: Good		£25,000
5	Noticeboard 1	Repaired 2011	Gerald Wilton Designs	£450	10 years	Hop Pocket	Clerk & public	UHPC	Fortnightly Cond: Fair		£400
6	Noticeboard 2	2009		£1,000	10 years	UH Church	Clerk & public	UHPC	Fortnightly Cond: Fair		£1,000
7	Gate 1	c.2000	Jacksons	c.£800	15 years	Entrance to PF	Gardener	UHPC	Fortnightly in mowing season Cond: Good		£800
8	Gate 2	2013	T. Metcalfe	£430.44	23 years	Entrance to PF	P'shioners	UHPC	Daily Cond: Good		£400
9	Bench 3 Liz Dixey bench	2016	Woodberry	£457.55	25 years	PF	P'shioners	UHPC	Occasional Cond: New, Nov 16		£457
10	Lap top, hard drive, USB	Apr-16	eBuyer	£466.47	2-4 years	Clerk's home	Clerk	UHPC	Daily. Cond: New (hard disc replaced by HP Oct 16)		£466
11	Fencing & stile	2015	Bossingham Groundworks	£2,000	20 years	PF/BVH bd'ry North PF b'ry		UHPC	Cond: Good		£2,000
12	Defibrillator & cabinet	2016	BHF Turtle Engineering	£400 £570	? ?	Side lobby at BVH	Public	UHPC	Cond: New, good Cond: New, good		£970

Increase in item 2 due to Basketball mini-court and hoop installation

Original cost/Audit Value of assets held	£632,573	Insurance/Replacement value of Assets held	£623,493
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Upper Hardres Parish Council

Location of public land and building assets:

1. Bossingham Village Hall

The Street, Bossingham CT4 6DX

Bossingham Village Hall Management Committee insure, maintain and manage the village hall and its grounds on behalf of Upper Hardres Parish Council.

The hall is used for local events, meetings and private hire.

Bossingham Village Hall Management Committee has insured the hall for £550K.

Bossingham Village Hall is a registered charity no. 1143498.

2. Bossingham Village Hall Car Park

side of Bossingham Village Hall, The Street, Bossingham CT4 6DX

Approx. 54' x 20'.

In 1995, land adjoining Bossingham Village Hall was purchased by Upper Hardres Parish Council from Mrs Bertha Dale with the restrictive covenant "*for sporting purposes and associated car parking*". Parish clerk holds covenant document.

Car park installed c.2000 by Upper Hardres Parish Council for use by hall users and parishioners.

Upper Hardres Parish Council maintain and insure car park.

3. Bossingham Playing Field

rear of Bossingham Village Hall, The Street, Bossingham CT4 6DX

Approx. 54' x 54'.

In 1995, land adjoining Bossingham Village Hall was purchased by Upper Hardres Parish Council from Mrs Bertha Dale with the restrictive covenant "*for sporting purposes and associated car parking*". Parish clerk holds covenant document.

In 2011, Bossingham Sports & Leisure Trust began to raise funds to provide free to use outdoor sports and leisure facilities on Bossingham Playing Field, on behalf of Upper Hardres Parish Council. The facilities are free to use by all, and are regularly used by residents of Bossingham, Upper Hardres and Stelling Minnis.

Bossingham Sports & Leisure Trust was dissolved in 2016 and ownership of all equipment and remaining funds handed to Upper Hardres Parish Council. UHPC insure and manage upkeep of equipment and carry out regular safety inspections.

Grounds maintenance is shared with Bossingham Village Hall Management Committee.

Upper Hardres Parish Council

Parish Councillors, their roles and responsibilities:

Paul Gordon *Chairman*

Angela Waldron *Vice Chair*

Janice Rosen

Nick Waldron

Clare Hamilton, Parish Clerk & RFO, 8 May 2018

UPPER HARDRES PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY) ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

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 10 June 2018</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 2018, these documents will be available on reasonable notice by application to:</p> <p>(b) Clare Hamilton, Clerk & RFO, Upper Hardres Parish Council Email: clrhilton8@gmail.com Tel: 01303 257321</p> <p>commencing on (c) Monday 11 June 2018</p> <p>and ending on (d) Friday 20 July 2018</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) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) Clare Hamilton, Clerk & RFO, Upper Hardres Parish Council</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>