

Local council name: **UPPER HARDRES PARISH COUNCIL**

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2023

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: 06 June 2023</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2023 these documents will be available on reasonable notice on application to:</p> <p>(b) Clare Hamilton, Parish Clerk & RFO uhpc.clerk@gmail.com</p> <p>commencing on (c) 06 June 2023</p> <p>and ending on (d) 15 July 2023</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none">the opportunity to question the auditor about the accounts; andthe right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e) Clare Hamilton, Parish Clerk & RFO</p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 3 July 2023.</p> <p>(e) Insert name and position of person placing the notice</p>
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nb. at 6 June 2023, the accounting statements are as yet unaudited

Councils' Accounts: A Summary of Public Rights

The basic position

By law any interested person has the right to inspect a council's/meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the Council's accounts or object to an item of account contained within them.

The right to inspect the accounts

When your council has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given the Council reasonable notice of your intentions, you then have 30 working days to look through the accounting statements in the Annual Return and any supporting documents. By arrangement, you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the council's policies, finances, procedures or anything else not related to the accounts. Your questions must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the Council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the council has spent money that it should not have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal '*notice of objection*' to the auditor at the address below. **The notice must be in writing and copied to the council.** In it, you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the Council or tell the public about in a '*public interest report*'. You must follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the National Audit Office website (see contact details below).

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to approach the Standards Committee of your local principal authority if you believe that a member of the council has broken the Code of Conduct for Members.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to his/her responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the Council runs its services. You should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation, but will usually tell you the outcome.

A final word

Councils, and so local taxpayers, must 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. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Who should you contact?

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – a guide to your rights are available by calling the National Audit Office on 020 7798 7000 or downloading from the website <https://www.nao.org.uk/>

If you wish to contact your Council's appointed external auditor please write to:

Cameron Waddell, Partner, Mazars LLP,
local.councils@mazars.co.uk

Section 1 – Annual Governance Statement 2022/23

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 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

22/05/2023

and recorded as minute reference:

22.05.23_7b MINUTE REFERENCE

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

Chairman

Clerk

www.upperhardrespc.co.uk

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

UPPER HARDRES PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	12,785	12,594	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	6,043	6,145	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,411	22,003	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	3,646	3,900	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 authority's borrowings (if any).
6. (-) All other payments	6,999	10,699	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	12,594	26,143	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	12,594	26,143	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	632,770	635,255	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).

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

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Signed *Chamit* REQUIRED

Date 09/04/2023

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

22/05/2023

as recorded in minute reference:

22.05.23_8a MINUTE REFERENCE

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

[Signature] REQUIRED

Annual Internal Audit Report 2022/23

UPPER HARDRES PARISH COUNCIL

www.upperhardrespc.co.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority 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 a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		✓

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

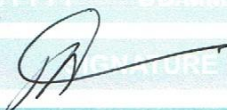
Date(s) internal audit undertaken

11/04/2023

Name of person who carried out the internal audit

JEREMY SPEAKMAN

Signature of person who carried out the internal audit



Date

11/04/2023

*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).

Upper Hardres Parish Council Balance Sheet for year ended 31 March 2023

	£	£	Budget 22.23	note
RECEIPTS				
CCC: Precept	6,145.00		6,145.00	
CCC: Concurrent Functions Funding	1,750.00		1,750.00	
CCC: Capital Grant for Village Hall	4,241.00		0.00	
CCC: CIL Neighbourhood Portion	15,147.00		30,000.00	
HMRC: VAT repayment	745.45		650.00	1
Barclays: Interest on deposit account	44.72		14.00	
Donation: Footpaths	75.00		0.00	
Total receipts	£28,148.17			
PAYMENTS				
<i>from Precept:</i>				
Clerk's salary	3,900.00		3,600.00	2
Clerk's annual expenses	356.12		370.00	3
Insurance premium	389.83		440.00	
Subscription to KALC	225.31		250.00	
Training/literature	0.00		25.00	
Annual website domain name renewal	14.39		15.00	
BVH defibrillator electricity	25.00		25.00	
PCC donation (s.137)	150.00		150.00	
Meeting costs	19.62		30.00	
Contingency Fund	77.50		200.00	4
<i>from Concurrent Functions Funding:</i>				
Grounds maintenance	3,656.80		3000.00	5
Playing Field annual inspection	186.00		186.00	
<i>from Reserves:</i>				
Parish Grant Fund Awards 2021 (s.137)	375.00		500.00	6
Defibrillator aftercare	37.80		0	
Defibrillator battery replacement	238.80		0	
Jubilee tree and plaque	170.00		0	
<i>other payments:</i>				
Playing Field materials and maintenance	436.00		500.00	7
CCC Capital Grant for Village Hall	4,241.00		0	
Contribution to planting	100.00		0	
Total payments	£14,599.17			
Receipts less payments	13,549.00			
Balance brought forward	12,593.52			
Balance carried forward	26,142.52			
<i>Represented by:</i>				
Barclays deposit acc	25,065.15			8
Santander current acc	1,077.37			
Total carried forward	£26,142.52			

Receipts & Payments, showing items of expenditure above £100:

Upper Hardres Parish Council

Santander Current Account: Receipts and Payments 1 April 2022 - 31 March 2023

Date	Description		Receipts	Payments	Ref.	Balance	VAT paid	VAT no / Notes
1.4.22	Balance carried forward = £1,898.49					1898.49		
APRIL								
7	C Hamilton	Playing Field spare parts reimbursed	PLAYING FIELD	42.00			7.00	TTT corner pads and BB net
11	from CCC	Concurrent Functions Funding 2022/23	CFF	1750.00		3606.49		
20	from CCC	Precept 2022/23	PRECEPT	6145.00		9751.49		cleared .04.22
27	C Hamilton	Salary 1/12	April SALARY	299.00	SALARY 1/12	9452.49		
MAY								
3	from CCC	Capital Grant 2022/23 - VH patio	CAP GRANT	4241.00				
3	BVH	Transfer of CCC Capital Grant 2022/23	CAP GRANT	4241.00	CAP GRANT 22/23	9452.49		
9	Fresh Air Fitness	Gym equipment touch-up paints	PLAYING FIELD	26.40	INV NO 22226		4.40	
9	KALC	Membership subs 2022/23	SUBS	225.31	INV NO 8299		37.55	
9	SM School	PC Grant - Gardening Club	s137	125.00	GRANTGARDENNGPR			
9	Friends SM Sch	PC Grant - Library renovations	s137	250.00	GRANT LIBRARY REN	8825.78		
9	from Barclays	Transfer for Grant Awards	s137	375.00	GRANT AWARDS	9200.78		
16	BHIB Ltd	Insurance premium 2022/23	INSURANCE	389.83	LCO02083-654354	8810.95		
19	C Hamilton	Salary 2/12	May SALARY	299.00	SALARY 2/12			
19	C Hamilton	Travel expenses x 2	May EXP	28.80	TVL EXP MAY X 2	8483.15		
19	C Hamilton	APM refreshments reimbursement		19.62	APM REFRESHMENTS	8463.53		
JUNE								
10	Absolute Graphix	Playing field location gate sign	PLAYING FIELD	27.60	INV NO 8031	8435.93	4.60	855 037 032
13	Andy Loft	Playing field maintenance and materials	PLAYING FIELD	340.00	UHPC PF	8095.93		
17	Wraights	Grounds maintenance	April & May CFF	609.60	INV NO 1713	7486.33	101.60	
30	C Hamilton	Salary 3/12	June SALARY	299.00	SALARY 3/12	7187.33		
JULY								
27	C Hamilton	Salary 4/12	July SALARY 4/12	299.00	SALARY 4/12			
27	C Hamilton	Travel expenses	July EXP	14.40	TVL EXP JULY	6873.93		
28	J Pitcher	Reimbursement for Jubilee tree and plaque	CONT	170.00	JUBILEE PLANTING	6703.93		
AUGUST								
26	C Hamilton	Salary 5/12	August SALARY	299.00	SALARY 5/12	6404.93		
		Sub totals	12511.00	8004.56		6404.93	155.15	

Date	Description		Receipts	Payments	Ref.	Balance	VAT paid	VAT no/notes
	Balance brought forward		12511.00	8004.56		6404.93	155.15	
SEPTEMBER								
26	Wraights	Grounds maintenance	June July Aug Sept CFF	1219.20	INV NO		203.20	E361.15 VAT claimed 1.3.22-30.9.22
26	C Hamilton	Salary 6/12	Sept SALARY	299.00	SALARY 6/12	4,886.73		
OCTOBER								
6	from HMRC	VAT reclaim 01.03.22-30.09.22	VAT	361.15				
6	C Hamilton	Half-year expenses 01.04.22-30.09.22	EXP	102.55	EXP 1.4.22-30.9.22	5,145.33		
6	Play Insp Co	Annual playing field safety inspection	CFF	186.00	INV56509 UPP08105	4,959.33	31.00	
25	C Hamilton	123reg website domain name renewal reimburs	WEB	14.39	WEB		2.40	
25	C Hamilton	Salary 7/12	Oct SALARY	299.00	SALARY 8/12 (7/12)			marked in error as 8/12 on payment
25	C Hamilton	Travel expenses	Oct EXP	14.40	TVL EXP OCT	4,631.54		
27	BVH	Gardening storage box reimbursement	CONT	47.50	GARDEN STRAGE BOX			
27	from CCC	CIL Neighbourhood Portion payment 1/2	CIL	15,147.00	CIL	19,731.04		
27	Hopkins	Defib aftercare	1 Nov-31 Dec CONT	37.80	DEFIB		6.30	
NOVEMBER								
2	Barclays	CIL payment transfer to Deposit acc	CIL	15147.00	CIL			transfer-not included in totalpayments
2	from R Veltman	Donation to PC	DONATION	75.00	DONATION	4,621.24		
3	D Seyfried Photo	Printing of 3 x A2 copies of UH 1720 map	CONT	30.00	MAP PRINTS	4,591.24		
16	Hopkins	Defib battery replacement	CONT	238.80	INV NO 221114BVH		39.80	
16	C Hamilton	Salary 8/12	Nov SALARY	325.00	SALARY 8/12			
16	C Hamilton	Travel expenses	Nov EXP	14.40	TVL EXP NOV			
16	C Hamilton	Back pay	1 April-30Sept SALARY	144.00	BACKPAY1APR-30SEP	3,869.04		
DECEMBER								
20	C Hamilton	Salary 9/12	Dec SALARY	325.00	SALARY 9/12 DEC	3,544.04		
JANUARY								
18	C Hamilton	Salary 10/12	Jan SALARY	325.00	SALARY 10/12 JAN			
18	C Hamilton	Travel expenses	Jan EXP	14.40	TVL EXP JAN	3,204.64		
FEBRUARY								
20	C Hamilton	Salary 11/12	Feb SALARY	325.00	SALARY 11/12	2,879.64		
27	PCC	Donation 2022	S.137	150.00				forgot to pay in May 22
27	Wraights	Grounds maintenance	Oct Nov Dec Jan Feb Mar	1828.00	INV NO	901.64	304.80	
27	from Barclays	Reimbursement Defib and Jubilee tree & plaque costs		446.60		1,348.24		
		Sub total	28540.75	29091.00			384.30	

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 (based on 2013 valuation).

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 copy of 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 costs (including mowing) are met by UHPC.