

POSTLING 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: 5 June 2023 (a)</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, Postling Parish Council postlingpc@aol.co.uk</p> <p>commencing on (c) 5 June 2023</p> <p>and ending on (d) 14 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; and• the 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 complies with 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 appointed auditor is:</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, Postling Parish Council</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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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

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

POSTLING PARISH COUNCIL

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23: **£3,478.84**

Total annual gross expenditure for the authority 2022/23: **£4,242.32**

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

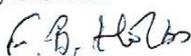
By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

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

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	23/05/2023
	23/05/2023		
Signed by Chairman	Date	as recorded in minute reference:	23.05.23_6
	23/05/2023		

Generic email address of Authority

postlingpc@aol.co.uk

Telephone number

01303 257321

*Published web address

www.postlingpc.co.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

POSTLING PARISH COUNCIL

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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. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>	✓		
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 <i>(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).</i>	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

21/04/2023

Name of person who carried out the internal audit

CHRISTOPHER R. REYNOLDS

Signature of person who carried out the internal audit



Date

21/04/2023

*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).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

POSTLING 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
			✓

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

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

23/05/2023

and recorded as minute reference:

23.05.23_7b

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

Chairman

E. B. Helm

Clerk

Charrill

Information required by the Transparency Code (not part of the Annual Governance Statement)

	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	✓	

www.postlingpc.co.uk

Section 2 – Accounting Statements 2022/23 for

POSTLING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	4,685	5,336	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	3,280	3,380	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	811	99	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	2,167	2,375	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	1,272	1,867	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	5,336	4,573	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	5,336	4,573	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	104,570	104,570	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



18/04/2023

Date

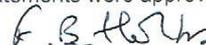
I confirm that these Accounting Statements were approved by this authority on this date:

23/05/2023

as recorded in minute reference:

23.05.23_8

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



Receipts & Payments 2022/23

Postling Parish Council

Receipts & Payments 1 April 2022 - 31 March 2023

01.04.22 Balance carried forward £5,336.31

Receipts

	£
07.04.22 F&HDC Precept 2022/23	3,380.00
07.04.22 HSBC refund of bank charges	8.00
19.04.22 VAT reclaim 2021/22	40.84
05.10.22 PNVH Lease	50.00

Payments

	£	Balance £	VAT to reclaim
02.04.22 HSBC Bank charges to 11 Mar	8.00		
09.05.22 Zurich Municipal Insurance Premium 2022/23	292.24	8464.91	
27.05.22 KSS Air Amb. Donation s.137	250.00		
27.05.22 PCC Donation s.137	200.00		
27.05.22 KALC Annual subs	173.83		28.97
27.05.22 C Hamilton Salary April & May	361.22		
27.05.22 C Hamilton Travel expenses May	7.20		
30.05.22 P Le Feuvre Phone kiosk expenses	595.92	6,876.74	52.65
13.06.22 Age UK Donation s.137	100.00		
02.06.22 HSBC Bank charges to 11 May	8.00		
03.07.22 HSBC Bank charges to 11 June	8.00	6,760.74	
27.07.22 C Hamilton Salary June July	361.22		
27.07.22 C Hamilton Travel expenses July	7.20	6,392.32	
02.08.22 HSBC Bank charges to 11 July	8.00		
02.09.22 HSBC Bank charges to 11 August	8.00	6,376.32	
28.09.22 PNVH Hall hire	48.00		
28.09.22 C Hamilton Salary Aug Sept	361.22		
28.09.22 C Hamilton Travel expenses Sept	7.20	5,959.90	
03.10.22 HSBC Bank charges to 11Sept	8.00		
02.11.22 HSBC Bank charges to 11 Oct	10.00	5,991.90	
01.12.22 C Hamilton Salary Oct Nov	395.89		
01.12.22 C Hamilton Backpay 1Apr-30Sept	96.00	5,500.01	
03.12.22 HSBC Bank charges to 11 Nov	8.00		
02.01.23 HSBC Bank charges to 11 Dec	8.00	5,484.01	
26.01.23 C Hamilton Salary Dec Jan	395.89		
26.01.23 C Hamilton Travel expenses Jan	7.20	5,080.92	
26.01.23 C Hamilton Domain name renewal	14.39		2.40
02.02.23 HSBC Bank charges to 11 Jan	8.00	5,058.53	
05.03.23 HSBC Bank charges to 11 Feb	8.00	5,050.53	
30.03.23 C Hamilton Salary Feb Mar (adjusted)	403.92		incl.£8.03 owing
30.03.23 C Hamilton Annual expenses	73.78	4,572.83	

Total Receipts £3,478.84

Total Payments £4,242.32

Balance as bank statement 31.03.23 £4,572.83

Balance carried forward £4,572.83

Bank reconciliation

This reconciliation must include all bank and building society accounts and other short-term investments. It must agree to Box 8 in the column headed "Year ending 31 March 2023" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name **POSTLING PARISH COUNCIL**

Financial year ending 31 March 2023

Prepared by CLARE HAMILTON (Parish Clerk & Responsible Financial Officer)

Date 18.04.2023

Balance per bank statements as at 31 March 2023:	£	£
e.g. Current account	4,572.83	
High interest account	n/a	
Building society premium a/c	n/a	
	<hr/>	4,572.83
Petty cash float (if applicable)	n/a	
Less: any unpresented cheques at 31 March 2023 (normally only current account)	n/a	
Cheque number		
	<hr/>	
Add: any un-banked cash at 31 March 2023	n/a	
e.g. Allotment rents banked 31 March 2023 (but not credited until 1 April)		
	<hr/>	
Net balances as at 31 March 2023		<hr/> 4,572.83 <hr/>

The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:

CASH BOOK

Opening Balance 1 April 2022	£ 5,336.31
Add: Receipts in the year	£ 3,478.84
Less: Payments in the year	<u>£ 4,242.32</u>

Closing balance per cash book [receipts and payments book] as at 31 March 2023 (must equal net balances above)	<hr/> 4,572.83 <hr/>
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Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: **POSTLING PARISH COUNCIL**

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be ‘*compensating*’ variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below or complete a separate schedule if more space is required.

Section 2	2021/2 2£	2022/2 3£	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	3,280	3,380	+ 100	
Box 3 <i>Other income</i>	811	99	- 712	A grant of £600 received last year for renovations to the phone kiosk and £595 was spent in this financial year £ 595 Covid grant received last year £ 100
Box 4 <i>Staff costs</i>	2,167	2,375	+ 208	Increase in Clerk’s salary as per NALC Salary award 2022/23 (SCP6 £11.42 ph, 4hrs pw) backdated to 1 April 2022
Box 5 <i>Loan interest/ capital</i>	0	0	n/a	
Box 6 <i>Other payment s</i>	1,272	1,867	+ 595	Payments made for materials to renovate phone kiosk totalled £595.92
Box 7 <i>Balances carried forward</i>	5,336	4,573	-763	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.

Box 9 <i>Fixed assets & long-term assets</i>	104,570	104,570	n/a	Explain <u>all</u> movements in this category and not just those above 15%
Box 10 <i>Total borrowing</i>	0	0	n/a	

Parish Councillors 2022/23

Name	Role
Cllr Frank Hobbs	Chairman Council Representative on the Village Hall Committee Council Representative on the KALC Area Committee
Cllr Helen Calderbank	Vice Chair Council Representative on the Village Hall Committee
Cllr Christine Hobbs	Councillor Council Representative on the KALC Area Committee
Cllr Yvonne Mumford	Councillor
Cllr John Patrick	Councillor
Cllr Daniel Shaddick	Councillor
Cllr Charlie Wilkins	Councillor