

**Upton Grey Parish Council**  
**Receipts and Payments Account for the year ended 31st March 2020**

	£
<b>Income</b>	
Precept	£16,240.00
Bank Interest	£7.64
VAT refund	£547.56
Grants	£1,242.00 (Grass cutting funding)
Other	£840.00
Total Income	<u>£18,877.20</u>
<b>Expenditure</b>	
Salaries plus tax	£7,576.80
Office Allowance	£216.00
Clerks Expenses	£31.27
Admin	£389.32
Insurance	£621.76
Subscriptions	£592.00
Publications	£103.99
Grants and donations	£1,000.00
Training	£148.00
Repairs and Maintenance	£5,543.22
VAT	£638.38
Chairmans Allowance	£15.96
Miscellaneous	£1,294.50
Total Expenditure	<u>£18,171.20</u>
<b>Surplus for the year</b>	
<b>General Fund</b>	
Opening Balance	£19,425.33
Add - Income	£18,877.20
Less - Expenditure	£18,171.20
Closing Balance	<u>£20,131.33</u>

**Upton Grey Parish Council**  
**Supporting statement to the Accounts**  
**for the year ended 31st March 2019**

<b>Note 1 - Assets</b>	
Upton Grey Parish Council has fixed assets with a total value of	£78,635
<b>Note 2 - Borrowings</b>	None
<b>Note 3 - Tenancies</b>	None
<b>Note 4 - Leases</b>	None
<b>Note 5 - Agency Work</b>	None
<b>Note 6 - Debtors</b>	None
<b>Note 7 - Advertising</b>	None
<b>Note 8 - Earmarked reserves</b>	None
<b>Note 9 - Contingent Liabilities and Pensions</b>	None
<b>Note 10 - Section 137 Payments</b>	None

**Bank Reconciliation**  
**Upton Grey Parish Council**

**Financial Year Ending 31 March 2020**

Prepared by Beverley Bridgman, Clerk & RFO  
Date 31 March 2020

Approved by Cllr Charles Holroyd (Chairman)      Signature:

Date: *31/3/2020*

Brought Forward Y/E 2019      £19425.33

Income      £18877.20

Expenditure      £18171.20

Balance c/f      **£20131.33**

Bank balance (Upton Grey PC Current, 30-93-32 , 01525302) 31 Mar 2020

£4,835.36

Bank balance (Upton Grey BUS BANK INSTANT, 30-80-42 , 33785160) 31 Mar 2020

£15,295.97

Add: After date bankings

nil

Less: Unpresented cheques

nil

Net bank balance

**£20,131.33**

**Explanation of variances – Upton Grey Parish Council**

	2018/2019	2019/2020	Variance £	Variance %	Explanation
1 Balances Brought Forward	<b>19,528</b>	<b>19,425</b>			
2 Precept or Rates and Levies	<b>16,240</b>	<b>16,240</b>	0	0.00%	
3 Total Other Receipts	<b>4,217</b>	<b>2,637</b>	-1,580	37.47%	Tennis subs were halved, further payment is due but not yet been passed to the Parish Council. CTS Grant from Borough Council discontinued
4 Staff Costs	<b>6,828</b>	<b>7,577</b>	749	10.97%	
5 Loan Interest/Capital Repayment	<b>nil</b>	<b>nil</b>	0	0.00%	
7 Balances Carried Forward	<b>19,425</b>	<b>20,131</b>			
8 Total Cash and Short Term Investments					
9 Total Fixed Assets plus Other Long Term Investments and Assets	<b>78,635</b>	<b>78,635</b>	0	0.00%	
10 Total Borrowings	<b>0</b>	<b>0</b>	0	0.00%	

## Certificate of Exemption – AGAR 2019/20 Part 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 2020, 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

Upton Grey Parish Council

certifies that during the financial year 2019/20, 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 2019/20:

£18,877

Total annual gross expenditure for the authority 2019/20:

£18,171

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 Part 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 2016
- In relation to the preceding financial year (2018/19), 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 you are able to confirm that the above statements apply and that 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 a public website\* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

B. Bridgman

Date

21/05/2020

I confirm that this Certificate of Exemption was approved by this authority on this date.

21/05/2020

Signed by Chairman

C. J. L. L. L.

Date

3/05/2020

as recorded in minute reference:

21-5-2020 12

Email of Authority

clerk@uptongreyparishcouncil.co.uk

Telephone number

01256 861371

\*Published web address

www.uptongreyparishcouncil.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 2020. Reminder letters incur a charge of £40 +VAT**



## Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

UPTON GREY 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 2019, 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.	✓		<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
			✓
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

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

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

18/04/19

and recorded as minute reference:

013/FC/04/19-20

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

Chairman

Clerk

*P.C. Grafton*

*Bob Bragman*



## Section 2 – Accounting Statements 2018/19 for

### UPTON GREY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	14971	19528	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	16240	16240	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7116	4217	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	5388	6828	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	nil	nil	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	13411	13732	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	19528	19425	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	19528	19425	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	78635	78635	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	nil	nil	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 as a body corporate 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 2019 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

*B. Bridgman*

Date

09/04/19.

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

18/04/19

as recorded in minute reference:

014/FC/04/19-20

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

*P. C. G. G. G.*

## Accounting Declaration 2018-2019

14 June 2019

Upton Grey Parish Council declare that:

The statement of accounts will not be audited on account of Upton Grey Parish Councils self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under Section 26(2) or an objection under Section 27(1) of the Act, results in the involvement of the local auditor.

Signed

A handwritten signature in black ink, appearing to read 'Bridgman', with a stylized initial 'B'.

Beverley Bridgman Upton Grey Parish Clerk and Responsible Financial Officer

## Do the Numbers Limited

37 Upper Brownhill Road  
Southampton, SO16 5NG  
023 8077 2341

27<sup>th</sup> April 2020

Beverley Bridgman , Clerk  
Upton Grey Parish Council  
Chippington Cottage,  
Weston Road  
Upton Grey  
RG25 2RJ

Dear Beverley,

**Subject: Review of matters arising from Internal Audit for 31 March 2020**

Please find below the list of matters arising following my visit today. The internal audit took place during the COVID lockdown and appropriate allowance has been made for such.

Overall I found the records of the council to be in extremely order and I felt that the visit went well.

Control area	Issue	Recommended Action
AGAR Box 4	The update guidance is that only wages, NI and pensions should be in box 4. Office allowance and travel should be in box 6	Plase amend the spreadsheet formulae so that only correct amounts are shown. The 2020 box 4 value should be £7,577

Please find attached my bill for the agreed fee. If you or your members have any queries or require further information, please do not hesitate to contact me.

Regards



Eleanor S Greene



## WHAT **EXEMPT AUTHORITIES** NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#), the [Accounts and Audit Regulations 2015](#) and the [Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) require that:

1. The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Part 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority that starts on or before 1 September 2020.
2. The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
3. The responsible financial officer for an exempt authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):

(a) the Accounting Statements (i.e. Section 2 of the AGAR Part 2), accompanied by:

(i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;

(ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Part 2); and

(iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Part 2); and

(b) a statement that sets out—

(i) the period for the exercise of public rights;

(ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;

(iii) the name and address of the local auditor;

(iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

## HOW DO YOU DO IT?

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document; and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:

- a. the approved Sections 1 and 2 of Part 2 of the AGAR; and
- b. the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following **suggested** dates: Monday 15 June – Friday 24 July 2020. (The latest possible dates that comply with the statutory requirements are Tuesday 1 September – Monday 12 October 2020); and
- c. the notes which accompany the Notice (Local authority accounts: a summary of your rights).

**Upton Grey Parish Council**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27**

**The Accounts and Audit Regulations 2015 (SI 2015/234) The Accounts and Audit (Coronavirus) (Amendment)  
Regulations 2020 (SI 2020/404)**

**1. Date of announcement: 12 June 2020**

**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 2020, these documents will be available on reasonable notice by application to:**

**Beverley Bridgman, Parish Clerk and RFO for Upton Grey Parish Council  
Chippington Cottage  
Weston Road  
Upton Grey  
RG25 2RJ  
01256 861371  
[parishclerk@greywell.info](mailto:parishclerk@greywell.info)**

**commencing on Monday 15 June 2020**

**and ending on Friday 24 July 2020**

**3. Local government electors and their representatives also have:**

- 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**

**The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only**

**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:**

**PKF Littlejohn LLP (Ref: SBA Team)  
15 Westferry Circus  
Canary Wharf  
London E14 4HD  
([sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com))**

**5. This announcement is made by Beverley Bridgman, Parish Clerk and RFO for Upton Grey Parish Council**

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

### The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act, the [Accounts and Audit Regulations 2015](#) and the [Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

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

### The right to inspect the accounting records

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

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. **Legislative changes have been made as a result of the restrictions imposed by the Coronavirus for the 2019/20 reporting year which mean that there is no requirement for a common period for public rights. The period for the exercise of public rights must however commence on or before 1 September 2020.** The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### The right to ask the auditor questions about the accounting records

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.



You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer ‘what’ questions, not ‘why’ questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

**The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority’s finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority’s area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

**A final word**

You may not use this ‘right to object’ to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens’ Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor’s decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication <a href="#">Local authority accounts: A guide to your rights</a> are available from the NAO website.	If you wish to contact your authority’s appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance &amp; Accountability Return</i> .
--	--