

Smaller authority name: **HORTON PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement</b> ___ <b>Friday 2 June 2023</b> _____(a)</p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b></p> <p><b>Any person interested has the right to inspect and make copies of 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. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</b></p> <p>(b) <b>CHARLOTTE DUFF, CLERK/RFO</b> <b>TEL: 07773307901</b> <b>EMAIL: HORTONPARISHCLERK@GMAIL.COM</b></p> <p>commencing on (c) ___ <b>Monday 5 June 2023</b> _____</p> <p>and ending on (d) ___ <b>Friday 14 July 2023</b> _____</p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> <b>15 Westferry Circus</b> <b>Canary Wharf</b> <b>London E14 4HD</b> <a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a></p> <p><b>5. This announcement is made by (e) CHARLOTTE DUFF, CLERK/RFO</b></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>

## 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 and the [Accounts and Audit Regulations 2015](#) 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. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. 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 [Local authority accounts: A guide to your rights](#) 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 *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative f

Name of smaller authority:

County area (local councils and parish meetings only):

### Financial year ending 31 March 2023

Prepared by (Name and Role):

Date: 18/04/2023

	£	£
<b>Balance per bank statements as at 31/3/23:</b>		
Current Account	24,226.6	
Reserve Account	<u>5,063.3</u>	
		29,289.9
Petty cash float (if applicable)		0.00
Less: any unpresented cheques as at 31/3/23 <b>(enter these as negative numbers)</b>	<u>0.00</u>	
Add: any un-banked cash as at 31/3/23		
None	<u>0.00</u>	
<b>Net balances as at 31/3/23 (Box 8)</b>		<b><u><u>29,289.9</u></u></b>

## Bank reconciliation – example

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: **ABC Parish Council**

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

### Financial year ending 31 March 20xx

Prepared by (Name and Role): **Clerk/ RFO**

Date: **xx/xx/xx**

	£	£
<b>Balance per bank statements as at 31/3/xx:</b>		
e.g Current Account	1,000.00	
High Interest Account	3,000.00	
Building Society Premium Account	10,000.00	
	<hr/>	14,000.00
Petty cash float (if applicable)		10.00
Less: any un-presented cheques as at 31/3/xx (normally only current account)		
Cheque number           154	(60.00)	
157	(18.00)	
158	(2.00)	
	<hr/>	(80.00)
Add: any un-banked cash as at 31/3/xx e.g Allotment rents banked 30/3/xx (but not credited until 2 April)	50.00	
	<hr/>	50.00
<b>Net balances as at 31/3/xx (Box 8)</b>		<b><u><u>13,980.00</u></u></b>

## Explanation of variances – pro forma

Name of smaller authority: **Horton Parish Council**

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

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

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

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

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <b>must include narrative and supporting figures</b> )
1 Balances Brought Forward	21,354	28,763				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,900	14,000	100	0.72%	NO		
3 Total Other Receipts	18,450	25,542	7,092	38.44%	YES		Funds raised in 2021 for Playing field project £12,680 indirectly replaced by increases in grants and CIL payments from £5,561 in 2022 £18,165 in 2023 an increase of £12,604. The main increase is VAT reclaimed in the current year of £7,355 compared to £209.
4 Staff Costs	3,250	3,428	178	5.48%	NO		
5 Loan Interest/Capital Repayment	3,236	0	-3,236	100.00%	YES		Last loan payment made in 2021.
6 All Other Payments	18,455	35,587	17,132	92.83%	YES		Increase in Asset purchases over last year - £27,211 (Inc VAT) paid for new play equipment/bench and £3,237 (Inc VAT) spent of a new defibrillator and infrastructure.
7 Balances Carried Forward	28,763	29,290			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	28,763	29,290				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	53,146	65,804	12,658	23.82%	YES		Adjusted ( in 2022 £10,238 In progress playground added in error ) Asset purchases £13,722 ( Playing field and Defibrillator ) less £1,064 disposals ( Old Defibrillator )
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
Reserve 1			
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
			0
<b>General reserve</b>			0
<b>Total reserves (must agree to Box 7)</b>			<u>0</u>

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of **Horton Parish Council – SO0144**

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2022/23

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

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

None.

### 3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

 SIGNATURE REQUIRED

Date

29/09/2023



Miss Charlotte Duff  
Horton Parish Council  
113 North Street  
Martock  
Somerset  
TA12 6ER

**DDI:**  
+44 (0)20 7516 2200

**Email:**  
sba@pkf-l.com

**Date:**  
29 September 2023

**Our Ref:**  
SO0144

**SAAA Ref:**  
SB04494

**Horton Parish Council**  
**Completion of the limited assurance review for the year ended 31 March 2023**

Dear Miss Duff

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Horton Parish Council for the year ended 31 March 2023. Please find our external auditor report and certificate (Section 3 of the AGAR Form 3) included for your attention as an attachment to the email containing this letter along with a copy of Sections 1 and 2 of the AGAR, on which our report is based.

The external auditor report and certificate details any matters arising from the review. The smaller authority must consider these matters and decide what, if any, action is required.

**Action you are required to take at the conclusion of the review**

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose (a Word version is available on request).
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time for which that the "Notice" must be published. The previous statute required 14 days; but it is now up to the authority to make this decision).
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

## Fee

We enclose our fee note, on page 4 of this attachment, for the limited assurance review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://saaa.co.uk/fees.html>. This fee is statutory, must be paid and is due immediately on receipt of invoice, please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR by the submission deadline; or
- it was necessary for us to undertake additional work.

**Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit control (SBA), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD.** Please include the reference SO0144 or Horton Parish Council as a reference when paying by BACS.

## Timetable for 2023/24

Next year we plan to set a submission deadline for the return of the completed AGAR Form 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be Monday 1 July 2024. It is anticipated that the instructions will be sent out during March 2024, subject to arrangements for the 2023/24 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2024, i.e. 1 to 12 July inclusive. In practice this means that public rights may be exercised:
  - at the earliest, between Monday 3 June and Friday 12 July 2024; and
  - at the latest, between Monday 1 July and Friday 9 August 2024.

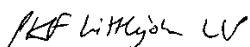
As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

We would like to draw your attention to a change within the Practitioners' Guide 2023 which is mandatory for the 2023/24 period. Paragraph 1.26 relates to the requirements in relation to Assertion 3 and states '*Email management - every authority should have an email account that belongs to the council and to which the council has access – this ideally would be a .gov.uk or .org.uk address or could be an address linked to the council website.*' In order to answer yes to Assertion 3 in the 2023/24 Annual Governance Statement the local authority should ensure that it has an email address that complies with this requirement and if it does not already it should do so urgently.

## Feedback on 2022/23

Please note that if you wish to provide feedback, our satisfaction survey template can be used, which is available on our website on this page: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>

Yours sincerely



PKF Littlejohn LLP

## Horton Parish Council

### Notice of conclusion of audit

#### Annual Governance & Accountability Return for the year ended 31 March 2023

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for <b>Horton Parish Council</b> for the year ended 31 March 2023 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance &amp; Accountability Return is available for inspection by any local government elector of the area of <b>Horton Parish Council</b> on application to:</p> <p>(a) _____                      _____                      _____                      _____</p> <p>(b) _____                      _____                      _____</p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any person on payment of £_____ (c) for each copy of the Annual Governance &amp; Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) _____</p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) _____</p>	<p>(e) Insert the date of placing of the notice</p>



Miss Charlotte Duff  
Horton Parish Council  
113 North Street  
Martock  
Somerset  
TA12 6ER

**Our ref** SO0144  
**SAAA Ref** SB04494  
**Invoice No.** SB20232800  
**VAT No.** GB 440 4982 50  
**Email:** sba@pkf-l.com  
**Date:** 29 September 2023

## INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2023	£210.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
<b>TOTAL NET</b>	<b>£210.00</b>
VAT @ 20%	£42.00
<b>TOTAL PAYABLE</b>	<b>£252.00</b>

### THIS IS A STATUTORY FEE WHICH MUST BE PAID. PAYMENT IS DUE ON RECEIPT OF INVOICE

The fees and charges are in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://saaa.co.uk/fees.html>

**For payments by cheque, please return the remittance advice with your payment to:  
PKF Littlejohn LLP, Credit Control (SBA), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London E14 4HD**

**For payments by credit transfer, our bank details are:-**

**HSBC Bank plc  
Address: 1-3 Bishopsgate, London, EC2N 3AQ  
Sort Code: 40-02-31  
Account number: 11070797  
Account Name: PKF Littlejohn LLP  
Please include SO0144 or Horton Parish Council as the reference.**

**For account queries, contact [sba@pkf-l.com](mailto:sba@pkf-l.com)**

**PKF Littlejohn LLP**  
15 Westferry Circus,  
Canary Wharf, London  
E14 4HD

**T: +44 (0)20 7516 2200**  
**[www.pkf-l.com](http://www.pkf-l.com)**



Miss Charlotte Duff  
Horton Parish Council  
113 North Street  
Martock  
Somerset  
TA12 6ER

**Our ref** SO0144  
**SAAA Ref** SB04494  
**Invoice No.** SB20232800  
**VAT No.** GB 440 4982 50  
**Email:** sba@pkf-l.com  
**Date:** 29 September 2023

## REMITTANCE ADVICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2023	£210.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
<b>TOTAL NET</b>	<b>£210.00</b>
VAT @ 20%	£42.00
<b>TOTAL PAYABLE</b>	<b>£252.00</b>

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PKF Littlejohn LLP, Credit Control (SBA), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London E14 4HD**

**For payments by credit transfer, our bank details are:-**

**HSBC Bank plc  
Address: 1-3 Bishopsgate, London, EC2N 3AQ  
Sort Code: 40-02-31  
Account number: 11070797  
Account Name: PKF Littlejohn LLP  
Please include SO0144 or Horton Parish Council as the reference.**

**For account queries, contact [sba@pkf-l.com](mailto:sba@pkf-l.com)**

**PKF Littlejohn LLP**  
15 Westferry Circus,  
Canary Wharf, London  
E14 4HD

**T: +44 (0)20 7516 2200**  
**[www.pkf-l.com](http://www.pkf-l.com)**

**HORTON PARISH COUNCIL**

SUMMARY RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023

<b>2021/22</b>	<b>RECEIPTS</b>	<b>2022/23</b>
0.49	INTEREST	22.16
13,900.00	PRECEPT	14,000.00
4,316.00	GRANTS	13,184.00
208.69	VAT REFUND	7,355.21
12,680.00	HORTON PLAYING FIELD PROJECT	0.00
1,245.19	CIL PAYMENT	4,980.76
<b><u>32,350.37</u></b>	<b>TOTAL RECEIPTS</b>	<b><u>39,542.13</u></b>
	<b>PAYMENTS</b>	
560.58	EXPENSES/ADMIN	564.50
410.32	INSURANCE	992.41
204.42	HALL HIRE/ZOOM	185.00
3,250.14	CLERKS SALARY	3,427.60
0.00	AUDIT	200.00
230.92	SUBSCRIPTIONS	232.27
437.90	WEBSITE	240.00
500.00	S179 PAYMENTS (GRANTS)	440.00
3,235.61	LOAN PAYMENTS	0.00
12,462.08	PLAYGROUND	22,721.17
865.00	GRASS CUTTING/MAINTENANCE	1,901.00
120.00	PAYROLL	120.00
0.00	MISC	2,698.19
2,664.27	VAT	5,292.90
<b><u>24,941.24</u></b>	<b>TOTAL PAYMENTS</b>	<b><u>39,015.04</u></b>
<b><u>7,409.13</u></b>	<b>NET INCOME / ( LOSS )</b>	<b><u>527.09</u></b>

Chairman .....

Date .....

RFO .....

Date .....

HORTON PARISH COUNCIL

CASHBOOK RECONCILIATION AND BANK RECONCILIATION AS AT 31st MARCH 2023

	Current	Reserve	Total
<b>CASHBOOK'S BROUGHT FORWARD BALANCE 1ST APRIL 2022</b>	<b>£23,721.71</b>	<b>£5,041.13</b>	<b>£28,762.84</b>
ADD: RECEIPTS	£39,519.97	£22.16	£39,542.13
LESS: PAYMENTS	£39,015.04	£0.00	£39,015.04
<b>CASHBOOK'S BALANCE CARRIED FORWARD 31ST MARCH 2023</b>	<b>£24,226.64</b>	<b>£5,063.29</b>	<b>£29,289.93</b>

<b>BANK RECONCILIATION AS AT 31ST MARCH 2023</b>	Current	Reserve	Total
Per Statement	£24,226.64	£5,063.29	£29,289.93
LESS UNPRESENTED CHEQUES			£0.00
PLUS UNCLEARED LODGMENTS			£0.00
<b>PER CASH BOOK'S</b>	<b>£24,226.64</b>	<b>£5,063.29</b>	<b>£29,289.93</b>

Signed.....  
(Chairman)

Date:

Signed.....  
(Responsible Financial Officer)

Date:

**SUPPORTING NOTES ATTACHED TO THE RECEIPTS AND PAYMENTS ACCOUNT**

**ASSETS**

Please refer to next worksheet

**BORROWINGS**

There was no borrowing during the year

**TENANCIES**

No new tenancies were entered into

**S.137 PAYMENTS**

The limit for the Council

in the year of account was 691 @ £8.82     **£ 6,094.62**

Signed.....

(Chairman)

Date.....

Signed.....

(Responsible Financial Officer)

Date.....

**HORTON PARISH COUNCIL**

**SUPPORTING STATEMENT/NOTES TO THE RECEIPTS AND PAYMENTS**

**YEAR ENDING 31<sup>ST</sup> MARCH 2023**

**Assets**

Defibrillator	£1,064
Laptop	£280
Photocopier/Scanner	£69
Bus Shelter	£4,225
Noticeboard (bus shelter)	£364
Five Seats (+ Replacement Bench)	£3,221
Various Gates and Fences	£425
Printer	£69
Group Swing	£2,289
Steel Feet for Group Swing	£334
Grass Mat	£22
Groundmesh	£114
Grass mat pegs	£18
Grass mat ties	£4
Pair of sockets for goal posts	£39
Plastic caps for gate and fence posts	£7
plastic cap for maintenance gate	£4
Two-way spring rocker	£545
Grass mat	£22
Grass mat ties	£4
Heavy duty sports wall	£4,648
Pedestrian gate	£825
Carousel	£2,940
Grass mat	£22
Groundmesh	£114
Grass mat pegs	£18
Grass mat ties	£4
Adventure trail	£3,493
Steel feet for adventure trail	£1,622
Single space walker	£1,376
Gallows puller	£1,732
Exercise bike	£1,168
Grass mat	£22
Stegosaurus Sit IN Springer	£1,000
Play Equipment incl. Skate Park	£18,115
Reflective Vests (purchase price)	£38
Village Gateway Stones	£901
Five Dial Fingerpost	£636
Commemorative Plaque	£167
Memorial Stone	£285
Directional sign (Village Hall)	£87
Mobile Phone	£15
Playing Field Sign	£48
Seating at Playing Field	£771
<b>Asset Value 31st March 2022</b>	<b>£53,146</b>

**Movements during the year:**

**Total Loss** Defibrillator -£1,064

**Total Add. Assets** Defibrillator £1,237  
 Computer Equipment £67  
 Concrete Plinth for Bench £380  
 Final Playing Fields £12,038  
 £13,722

**New Total** £65,804

**Borrowings**

At the close of business on 31 March 2023 there was one loan outstanding to the Council to the value of **£0.00**.

**Leases**

At the year end there were no leases in operation

**Debts outstanding**

A debt of **£576.96** in VAT is outstanding and due to the Council for the year of 2022/2023. A VAT reclaim has been submitted (April 2023) and is awaiting funds from HMRC.

**Note**

Last year ( 2021/ 2022 ) the additions to the Parish Council Assets re the playing fields were shown as £21,376 rather than £11,138.08 an over statement of £10,237.92. Reduce this years spend by £10,237.92 2022/ 23 therefore spend is £22276.17 - £10,237.92 = £12,038.25.

**Assets For 2024 Opening**

Defibrillator	£1,237
Computer Equipment	£67
Concrete Plinth for Bench	£380
Laptop	£280
Photocopier/Scanner	£69
Bus Shelter	£4,225
Noticeboard (bus shelter)	£364
Five Seats (+ Replacement Bench)	£3,221
Various Gates and Fences	£425
Printer	£69
Group Swing	£5,286
Goals furthest from entrance	£392
Gate and Posts	£60
Spring Rider	£1,236
Rebound Wall	£6,798
Pedestrian Gate	£1,220
Carousel 4	£4,959
Adventure Trail	£8,235
Outdoor Gym Equipment	£5,239
Stegosaurus Sit IN Springer	£1,000
Play Equipment incl. Skate Park	£18,115
Reflective Vests (purchase price)	£38
Village Gateway Stones	£901
Five Dial Fingerpost	£636
Commemorative Plaque	£167
Memorial Stone	£285
Directional sign (Village Hall)	£87
Mobile Phone	£15
Playing Field Sign	£48
Seating at Playing Field	£771
<b>Asset Value 31st March 2023</b>	<b>£65,804</b>

**Income & Expenditure 2022/23**

<b>Expenditure</b>																
<i>Date</i>	<i>Detail</i>	<i>Q No</i>	<i>Salary</i>	<i>Expenses/A dmin</i>	<i>Insurance</i>	<i>Subscriptions</i>	<i>Loans</i>	<i>Hall Hire/Zoom</i>	<i>Grants</i>	<i>Grass Cutting/maint enance</i>	<i>Play-ground</i>	<i>Website</i>	<i>Payroll</i>	<i>Misc</i>	<i>VAT</i>	<i>Gross Total</i>
17-Jan-22	St Peters PCC - unrepresented 2021-22	803						-£10.00								-£10.00
11-Apr-22	GB Sport	809									£22,276.17				£4,455.24	£26,731.41
11-Apr-22	London Hearts	810												£1,237.00	£247.40	£1,484.40
11-Apr-22	Audio Visual Direct	811		£66.50											£13.30	£79.80
09-May-22	C Duff	812	£488.40	£54.34												£542.74
09-May-22	Ray Buckler	813		£49.75												£49.75
09-May-22	Broadway Hill Methodist Church	814						£19.50								£19.50
09-May-22	Arthur J Gallagher	815			£485.73											£485.73
20-Jun-22	Grinters	816								£365.00					£73.00	£438.00
20-Jun-22	Broadway Hill Methodist Church	817						£19.50								£19.50
20-Jun-22	Ray Buckler	818		£53.54											£10.72	£64.26
18-Jul-22	D White	819	£549.45	£10.00												£559.45
18-Jul-22	C Duff	820		£34.74												£34.74
18-Jul-22	P Babbington	821		£67.45												£67.45
18-Jul-22	Broadway Hill Methodist Church	822						£117.00								£117.00
18-Jul-22	St Peters PCC	823							£440.00							£440.00
18-Jul-22	Arthur J Gallagher	824			£506.68											£506.68
18-Jul-22	D Newman	825								£311.00						£311.00
10-Aug-22	Jason Wright	826								£670.00						£670.00
26-Sep-22	D White	827	£549.45	£46.70												£596.15
26-Sep-22	Venture	828											£120.00		£24.00	£144.00
26-Sep-22	SALC	829				£232.27										£232.27
26-Sep-22	The Play Inspection Company	830									£65.00				£13.00	£78.00
17-Nov-22	D White	831	£451.77	£54.06												£505.83
17-Nov-22	PFK Littlejohn	832												£200.00	£40.00	£240.00
17-Nov-22	A Winter	833		£20.00												£20.00
08-Jan-23	D Newman	834								£75.00						£75.00
08-Jan-23	Broadway Hill Methodist Church	835						£39.00								£39.00
08-Jan-23	D White	836	£724.45	£19.63												£744.08
08-Jan-23	Ray Buckler	837		£33.54												£33.54
08-Jan-23	VOID	838														
08-Jan-23	M F Salaman	839								£480.00						£480.00
08-Jan-23	H M Construction	840									£380.00				£76.00	£456.00
09-Mar-23	D White	841	£396.30	£29.26												£425.56
09-Mar-23	C Duff	842	£267.78	£24.99												£292.77
09-Mar-23	TEEC	843										£240.00			£48.00	£288.00
09-Mar-23	National Grid	844												£1,461.19	£292.24	£1,753.43
	<b>Total Expenditure</b>		<b>£3,427.60</b>	<b>£564.50</b>	<b>£992.41</b>	<b>£232.27</b>		<b>£185.00</b>	<b>£440.00</b>	<b>£1,901.00</b>	<b>£22,721.17</b>	<b>£240.00</b>	<b>£120.00</b>	<b>£2,898.19</b>	<b>£5,292.90</b>	<b>£39,015.04</b>

<b>Income</b>			
		<i>Current Account</i>	<i>Reserve Account</i>
13/04/2022	SSDC - Precept	£14,000.00	
28/04/2022	HMRC - VAT Refund	£7,355.21	
29/04/2022	Interest		£0.35
06/05/2022	SSDC - CIL Payment	£1,245.19	
25/05/2022	SSDC - Grant Funding	£8,184.00	
31/05/2022	Interest		£0.44
15/06/2022	Clark Foundation - Grant Funding	£5,000.00	
30/06/2022	Interest		£0.41
29/07/2022	Interest		£0.40
31/08/2022	Interest		£0.46
30/09/2022	Interest		£0.91
31/10/2022	Interest		£1.64
04/11/2022	SSDC - CIL Payment	£3,735.57	
30/11/2022	Interest		£2.90
30/12/2022	Interest		£3.32
31/01/2023	Interest		£3.54
28/02/2023	Interest		£3.49
31/03/2023	Interest		£4.30
	<b>Total Income</b>	<b>£39,519.97</b>	<b>£22.16</b>
		<b>£39,542.13</b>	

	<i>Current Account</i>	<i>Reserve Account</i>	<i>Total</i>
<b>Cash Book Brought fwd</b>	<b>£23,721.71</b>	<b>£5,041.13</b>	<b>£28,762.84</b>
<b>Total Income</b>	<b>£39,519.97</b>	<b>£22.16</b>	<b>£39,542.13</b>
<b>Less Total Expenditure</b>	<b>£39,015.04</b>		<b>£39,015.04</b>
<b>Cash Book Closing Balance</b>	<b>£24,226.64</b>	<b>£5,063.29</b>	<b>£29,289.93</b>

<b>Income in excess of Expenditure</b>	<b>£527.09</b>
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