

HEADLEY PARISH COUNCIL

YOU ARE HEREBY SUMMONED to attend the **ANNUAL MEETING OF THE PARISH COUNCIL** to be held at **The Village Hall, Headley at 7.30pm on Thursday 23rd May 2024** for the purpose of considering and resolving upon the business set out in the following agenda. To press and members of the public: You are welcome to attend the meeting and address the Parish Council during Public Participation only. Questions should be sent in advance to the Clerk by email.

AGENDA

1. Appointment of:
 - Chairman
 - Vice Chairman
 - Hedgerow & Footpaths Officer
 - SALC Representative
2. Apologies
3. Declarations of Interest
4. Minutes of the Parish Council Meetings dated 25th March 2024
5. Chair's Announcements
6. Reports from District Councillors
7. Open Public Forum
8. To note the dates of Parish Council meetings for the forthcoming year 2024/25 at The Village Hall at 7.30pm.
 - Monday 29th July
 - Monday 30th September
 - Monday 25th November
 - Monday 26th January
 - Monday 28th March
 - Monday 28th May
9. Matters Arising
 - Traffic calming in the village.
10. Financial Items
 - Financial situation and bank reconciliation to 31st March 2024.
 - Review and note findings following the Internal Audit dated 10th May 2024.
 - Review and approve Certificate of Exemption and Section 1 - Annual Governance Statement 2023/24
 - Review and approve Annual Governance and Accountability Return 2023/24.
 - Confirm dates set for the period for the exercise of public rights will commence on Monday 3rd June 2024 and ends on Friday 12th July 2024.

Payments between meetings		Amount
April Staff Salaries & Associated Costs	DD	589.97
May Staff Salaries & Associated Costs	DD	589.97
Rialtas Inv 29498 – Accounting software	BACS	230.40
SCA Payroll Inv 7213 & 6983	BACS	102.00
T&N Gorringe Inv 1440 - Strimming	BACS	199.00
RBLI Inv 234804 - Newsletter Printing	BACS	125.00
SALC Inv 2718 – Annual Subscription	BACS	208.35

To be authorised for payment 22.05.2023		Amount
Clerks expenses	BACS	115.00
Gallagher Insurance	BACS	1121.05
Village Hall Hire – awaiting invoice	BACS	TBC
Headley Village Stores – AVM Catering awaiting invoice	BACS	TBC
Mulberry & Co Inv 0187 – Internal Audit	BACS	179.28
TOTAL		1365.28

11. Maintenance

- Playground – inspection rota (rota for next 3 months: (June – Cllr Woolley, July – Cllr Knight, August – Cllr Denyer)
- Footpaths and grit bins
- Highways

12. Planning

Registered Applications	Location	Description	Publicity start date
MO/2024/0565/CC MAJOR	Headley Court (Mansion House Site), Headley Road, Headley, Epsom, Surrey, KT18 6JN	Variation to Conditions 2, 4, 18, 29, 31, & 37 of approved planning application MO/2022/1595/VC for the retention and conversion of existing listed mansion house to C2 accommodation and associated communal facilities; demolition of existing buildings and construction of additional C2 accommodation and associated facilities, alongside parking, landscaping, and associated infrastructure to provide 112 units to allow elevational changes, changes at roof level and site layout changes as laid out in the Planning Statement.	26 th April 2024
MO/2024/0665/PLAH	23, Broome Close, Headley, Epsom, Surrey, KT18 6LW	Insulated render to all external facing walls.	3 rd May 2024
MO/2024/0662/PLAH	16, Broome Close, Headley, Epsom, Surrey, KT18 6LW	Insulated render to all external facing walls.	3 rd May 2024
MO/2020/0185/1/DOV	Headley Court, Headley Road, Headley, KT18 6JW	Deed of Variation to S106 Agreement pertaining to Outline application MO/2020/0185/PLAMAJ for Outline planning permission with all matters reserved except for access, for the consideration of the demolition of existing buildings and redevelopment to comprise up to 70 residential units (Use Class C3), landscaping, car parking, access routes and other associated works to allow a change to the Affordable Housing mix.	3 rd May 2024
MO/2024/0725/CONS	Langley Vale Memorial Woodland Site, Headley Road, Epsom	Creation of a visitor hub / shelter, including access paths, landscaping and associated infrastructure (EIA development). (Epsom and Ewell Borough Council application ref. 24/00437/FUL - for consultation purposes only.)	17 th May 2024
MO/2024/0678/PLA	The Barn, Highlands Farm, Headley Road, Leatherhead, Surrey, KT22 8QE	Erection of a new three bedroomed dwelling and garage/carport on site of existing sand school.	17 th May 2024
Decisions	Location	Description	Outcome
MO/2023/0424/PLA	Cunliffe Close, Headley, Epsom, Surrey, KT18 6EG	Erection of entrance gates and brick piers to Cunliffe Close	APPEAL DECISION - DISMISSED

MO/2023/1520/CC MAJOR	Headley Court (Mansion House Site), Headley Road, Headley, Epsom, Surrey, KT18 6JN	Variation of conditions 2, 20 and 39 and removal of conditions 11 and 12 of approved planning permission MO/2022/1595 for the retention and conversion of existing listed mansion house to C2 accommodation and associated communal facilities; demolition of existing buildings and construction of additional C2 accommodation and associated facilities, alongside parking, landscaping, and associated infrastructure to provide 112 units.	APPROVED WITH CONDITIONS
MO/2024/0225/PLAH MO/2024/0227/LBC (Application for Listed Building Consent)	Headley Hall, Headley Grove, Headley, Epsom, Surrey, KT18 6NR	Erection of a single storey rear infill glazed extension, repair, refurbishment, and restoration works including internal and external alterations: External alterations comprise the enlargement and improvement of the design of the rear portico; the implementation of eaves brackets on the northeast wing; reinstatement of the front porch and enlargement of front gable; windows across the property to be refurbished to match existing.	APPROVED WITH CONDITIONS APPROVED WITH CONDITIONS
MO/2024/0288/PLA	Highfield Stables, Heath Farm, Headley Common Road, Headley, Surrey	Erection of a replacement dwelling.	APPROVED WITH CONDITIONS
MO/2024/0291/CC	Headley Court (Mansion House Site), Headley Road, Headley, Epsom, Surrey, KT18 6JN	Variation of condition 2 of approved planning permission MO/2023/0301 for the retention and conversion of existing listed mansion house to C2 accommodation and associated communal facilities, alongside the relocation of the sarcophagus flower trough, sundial, and winged lion seat garden features and temporary dismantling of left hand pier of gate located at the northern Headley Road 'Jubilee' access to facilitate construction access (application for Listed Building Consent), to vary the wording of condition 2 in order to substitute approved drawings relating to internal works.	APPROVED WITH CONDITIONS

13. Other Parish Council Activities
14. Reports from other bodies.
15. Consultations
16. Questions from Parish Councillors

The next Parish Council Meeting will be held at The Village Hall on 29th July 2024 at 7.30pm.

Signed T Hamer

Date 19th May 2024

Tracy Hamer

Clerk to Headley Parish Council clerk@headley-pc.gov.uk

**Bank Reconciliation Statement as at 31/03/2024
for Cashbook 1 - Lloyds Bank Accounts**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Current Account	31/03/2024		1,082.42
			<u>1,082.42</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,082.42
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,082.42
		Balance per Cash Book is :-	1,082.42
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

**Bank Reconciliation Statement as at 31/03/2024
for Cashbook 2 - Savings Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Savings Account	31/03/2024		27,032.94
			<hr/> 27,032.94
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			27,032.94
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			27,032.94
		Balance per Cash Book is :-	27,032.94
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Detailed Receipts & Payments by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>100 Income</u>						
1076 Precept	15,600	15,600	0			
1080 Bank Interest	299	7	(292)			
1090 MVDC Grant Received	1,324	850	(474)			
1100 M&G Income	104	70	(34)			
1110 Headley Hop Ticket Income	4,781	0	(4,781)			
	22,108	16,527	(5,581)			0
Income :- Receipts						
Net Receipts	22,108	16,527	(5,581)			
<u>200 Payments</u>						
4000 Salaries	7,094	7,500	406		406	
4060 Payroll Fees	125	120	(5)		(5)	
4070 Clerk's Expenses	0	25	25		25	
4080 Chairman's Allowance	0	100	100		100	
4090 Broadband Contribution	144	140	(4)		(4)	
4100 Clerk's Mileage	193	250	57		57	
4110 IT Equipment and Supplies	8	300	292		292	
4115 Stationery	13	0	(13)		(13)	
4120 Village Hall Rental	160	450	290		290	
4230 SALC Membership	0	250	250		250	
4235 SLCC Membership	71	200	129		129	
4240 Subscriptions and Donations	5,462	130	(5,332)		(5,332)	
4250 Insurance	1,089	1,100	11		11	
4260 Internal Audit	352	220	(132)		(132)	
4270 ICO Annual Fee	40	40	0		0	
4280 Satswana DPO Annual Fee	150	180	30		30	
4300 Training	115	500	385		385	
4310 Playground Lease Rent	0	50	50		50	
4320 Play Area Weed Spraying	0	150	150		150	
4330 Play Area Maint and New Equipm	1,110	3,605	2,495		2,495	
4370 Strimming Costs	2,172	2,800	628		628	
4380 Grit for Broome Close Bin	0	100	100		100	
4390 Catering for AVM	0	250	250		250	
4400 Public Meeting Refreshments	95	150	55		55	
4410 Website Hosting and Maint	390	400	10		10	
4420 Contingency and Small Works	62	300	238		238	
4430 Traffic Calming Measures	0	3,500	3,500		3,500	
4440 Newsletter	520	500	(20)		(20)	
4450 Section 137 Fund	0	100	100		100	
4460 Grants	0	1,500	1,500		1,500	

Detailed Receipts & Payments by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4470 Professional Fees	54	1,000	946		946	
4480 Events	335	1,000	665		665	
Payments :- Indirect Payments	<u>19,754</u>	<u>26,910</u>	<u>7,156</u>	<u>0</u>	<u>7,156</u>	<u>0</u>
Net Payments	<u>(19,754)</u>	<u>(26,910)</u>	<u>(7,156)</u>			
Grand Totals:- Receipts	<u>22,108</u>	<u>16,527</u>	<u>(5,581)</u>			
Payments	<u>19,754</u>	<u>26,910</u>	<u>7,156</u>	<u>0</u>	<u>7,156</u>	
Net Receipts over Payments	<u>2,353</u>	<u>(10,383)</u>	<u>(12,736)</u>			
Movement to/(from) Gen Reserve	<u>2,353</u>					



Our Ref: MARK/HEA003

Mrs T Hamer
Headley Parish Council
Headley Village Hall
Church Lane
Headley
Surrey
KT18 6LE

10th May 2024

Dear Tracy

Re: Headley Parish Council
Internal Audit Year Ended 31 March 2024 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 10th May we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Headley Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2023/24 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The audit was conducted on site with the clerk who also acts as the RFO. The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through a review of the council website <https://headley-pc.gov.uk/>

The council continues to use Rialtus for recording the day-to-day financial transactions of the council. The system is used regularly to record transactions and produce management information reports for review at council meetings.

The council has circa 50 transactions per annum of which the vast majority relate to salaries, pensions, and PAYE. The councils only income is precept, grant, interest and VAT refund.

In order to verify the accounts and underlying transactions, I cross ticked the entire list of expenditure items to the physical invoices and for a sample to the bank statements that were in existence and found no errors.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit.

The 2022/23 AGAR is published on the website, the external audit report was not qualified. The notice of conclusion has also been posted to the website. This was minuted by full council 25/09/23 ref 7.

Confirm by sample testing that councillors sign statutory office forms.

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of councillors and where to locate their individual Register of Members' Interests Forms on the district website.

The councillors have also signed a notice to receive information by electronic means.

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR and has undergone training. It was noted the council has established common .gov email addresses. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year.

The council meets at least six times a year. There are no committees or working groups.

Check that agendas for meetings are published giving 3 clear days' notice.

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. I also note these are in accessible format with background information attached.

Check the draft minutes of the last meeting(s) are on the council's website.

Draft minutes are uploaded to the council website, ordinarily within 10 days of the meeting taking place. I also note these are in accessible format.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The Standing Orders are based on the NALC model. These were reviewed in March 2024.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial Regulations are based on the current NALC model. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. These were reviewed in March 2024.

Check that the council's Financial Regulations are being routinely followed.

Within the financial regulations the clerk has to obtain authorisation to order goods and services from full council where the item in question is valued in excess of £500, and where below authorisation for the chair or council. **It was noted that this regulation does appear to give councillors in the absence of the clerk power order goods and services. Please note councillors are not allowed to act in this manner. I recommend a review of this regulation in the light of the new model regulations recently issued.**

For each meeting the clerk lists the invoices due for payment. The physical invoice is taken to the meeting for signature approval. Each invoice is annotated. The clerk sets up the payment on internet banking and once invoices approved two councillors invited to log on to the bank system and authorise the release of funds. Where items need to be paid before a meeting schedule approval is gained via email and then the expenditure is retrospectively approved.

I tested a sample of invoices and found these had been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector.

There was no S137 expenditure in evidence.

Check receipt of VAT refund matches last submitted VAT return.

The council submits its VAT return on an annual basis. I verified the refund of £530.56 to the bank receipt on the 15th April 2024.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a risk management schedule dated March 2024. I reviewed the policy and the risk assessment record, which details the types of risk identified, who might be harmed and how, assigns a perceived risk level, records action taken and how the risk is managed. This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Hiscox which expires on 31st May 2024. The policy includes Public Liability and Employers Liability cover of £10,000,000 each which is sufficient for a council of this size. Fidelity guarantee is £250,000.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £15,600 for 2023/24 on the 9th December 2022 ref 4. With a tax base of 348 (2022/23: 354) this equates to a band D equivalent of £44.83 (2022/23: £40.04) - compared to the average in England of £79.35 (2022/23: £74.81).

The council presents budget versus actual at every council meeting. I am under no doubt that councillors are properly and correctly informed of all financial matters.

The council holds £16,406 earmarked reserves (EMR) and a further £11,709 in general reserve.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure*' (para 5.33).

The general reserve balance is within the recommended range.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from grants, interest and the annual VAT refund and an annual event. From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source.

The precept has been agreed to third party evidence. The council has no annual fees and VAT does not need to be accounted for.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

Not applicable the council has no petty cash

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

The Clerk is the only employee and has a signed contract of employment, based on the NALC template. The salary is paid via Surrey Community action who are responsible for payment of the necessary employment taxes.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a simple fixed asset register in place which includes details of asset location, date of acquisition, cost or proxy cost, condition. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register. The council has no long-term investments.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Bank reconciliations are completed for each council meeting for review. I reviewed cashbook and the bank statements and found no errors. The bank balance at the 31st March matches the figure included in box 8 of the AGAR.

I reviewed the minutes of the council for the year and can confirm the bank reconciliations are presented to council in accordance with regulations.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2021/22 year-end were followed.
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>	YES – the council has a risk management scheme and appropriate external insurance.
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>	YES – the council has appointed an independent and competent internal auditor.
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>	YES – matters raised in internal and external audit reports have been addressed.
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	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	31,016	24,838	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	14,175	15,600	Figure confirmed to central precept record
3	Total other receipts	8,588	7,962	Agrees to underlying accounting records
4	Staff costs	6,877	7,094	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Confirmed to PWLB documents
6	All other payments	22,064	13,191	Agrees to underlying accounting records –
7	Balances carried forward	24,838	28,115	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	24,838	28,115	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	64,227	64,227	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Confirmed to PWLB documents

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

Audit findings

The year-end accounts have been correctly prepared on the receipts and payments basis with no requirement for a box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The variance analysis has been properly completed.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick “not covered”)

Audit findings

The council has correctly certified itself exempt in 2023/24 and published the requisite information of the council website. It was not exempt in 2022/23.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

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

Audit findings

At present no specific guidance has been provided to set out what the ‘relevant legislation’ is in respect of Control Objective L. We have therefore considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. <https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf> & https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority’s website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

The council has income and expenditure less than £25k and as such is required to follow the requirements of the transparency code for smaller authorities. I reviewed the website and can confirm the council is publishing the correct information. A review of the council website shows the following:

- **Expenditure over £100** – all expenditure items are shown within the minutes.
- **End of year accounts** – there is a link under the transparency tab on the website showing this information published for the previous years.
- **Annual Governance Statement** – there is a link under the transparency tab on the website showing this information published for the previous years.
- **Internal Audit Report** – there is a link under the transparency tab on the website showing this information published for the previous years.
- **Councillor responsibilities** – details of councillors are published on the councillor tab on the website.
- **Details of public land and buildings** – the asset list has been published
- **Minutes, agendas and meeting papers of formal meetings** – these are published on the agenda’s & meetings tab, with links to agendas and minutes.

The council has a model publication scheme dated 2009. **I recommend this is reviewed and updated during the 2024/25 council year.**

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2022/23 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2022/23	2023/24
Date AGAR signed by council	22 May 2023	23rd May 2024
Date inspection notice issued	2 June 2023	24 th May
Inspection period begins	5 June 2023	3 June 2024
Inspection period ends	14 July 2023	12 July 2024
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council. I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2023 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2022/23, approved and signed, page 4
- Section 2 - Accounting Statements 2022/23, approved and signed, page 5

Not later than 30 September 2023 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2022/23 have been met.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts this test does not apply.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 assesses 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			✓ none
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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 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	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Mark Mulberry
Mulberry Local Authority Services Ltd

2023/24 Audit Points

Within the financial regulations the clerk has to obtain authorisation to order goods and services from full council where the item in question is valued in excess of £500, and where below authorisation for the chair or council. **It was noted that this regulation does appear to give councillors in the absence of the clerk power order goods and services. Please note councillors are not allowed to act in this manner. I recommend a review of this regulation in the light of the new model regulations recently issued.**

The council has a model publication scheme dated 2009. **I recommend this is reviewed and updated during the 2024/25 council year.**

Certificate of Exemption – AGAR 2023/24 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

EN Headley Parish Council

certifies that during the financial year 2023/24, 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 2023/24: **£23,562** R AMOUNT £00,000

Total annual gross expenditure for the authority 2023/24: **£20,285** R AMOUNT £00,000

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 **£210 +VAT** will be payable.

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

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), 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 2024.

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

Signed by the Responsible Financial Officer Date

SIGNATURE REQUIRED

23/05/2024

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

23/05/2024

Signed by Chair

Date

SIGNATURE REQUIRED

23/05/2024

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

clerk@headley-pc.gov.uk OWNED GENERIC EMAIL ADDRESS

Telephone number

0778546477 THE NUMBER

*Published web address

www.headley-pc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

EN Headley Parish Council

www.headley-pc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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.			✓ None
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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
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

Name of person who carried out the internal audit

10/05/2024

DD/MM/YYYY

DD/MM/YYYY

Mark Mulberry BA(Hons) FCA CTA

Signature of person who carried out the internal audit

Mark Mulberry

Date

10/05/2024

*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 2023/24

We acknowledge as the members of:

Headley 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 2024, that:

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

*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:

23/05/2024

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

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

www.headley-pc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

Headley Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	31,016	24,838	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	14,175	15,600	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	8,588	7,962	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	6,877	7,094	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	22,064	13,191	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	24,838	28,115	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	24,838	28,115	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	64,227	64,227	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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



Date

10/05/2024

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

23/05/2024

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

HEADLEY PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

NOTICE

1. Date of announcement – Friday 24th May 2024

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.

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 2024, these documents will be available on reasonable notice by application to:

Tracy Hamer, Clerk & RFO
clerk@headley-pc.gov.uk
07778546477
The Village Hall, Church Lane KT18 6LE

Commencing on **Monday 3rd June 2024** and ending on **Friday 12th July 2024**.

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 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:

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

5. This announcement is made by Tracy Hamer, Clerk & RFO to Headley Parish Council.

HEADLEY PARISH COUNCIL

REIMBURSEMENT OF EXPENSES FORM

NAME: Tracy Hamer

DATE	ITEM	COST
FEB/MARCH	Mileage @ 45p per mile (16 th April/23 rd April/9 th May/23 rd May/	£90.00
FEB/MARCH	Working from home allowance - Two months at £12.50	£25.00

TOTAL CLAIM - £115.00

I certify that the above expenses have been incurred on behalf of Headley Parish Council

SIGNED

FOR OFFICIAL USE ONLY

METHOD OF PAYMENT – BACS

DATE PAID – 24th May 2025

CLERK SIGNATURE FOR HEADLEY PARISH COUNCIL



Insurance | Risk Management | Consulting

Headley Parish Council
16 Barnwells Court
High Street
Hartley Wintney
RG27 8AY

IF PAYING BY **DIRECT BANK TRANSFER** PLEASE CHECK BANK DETAILS BELOW AS THEY MAY HAVE CHANGED SINCE YOUR LAST INVOICE

Invoice

Client Ref: 5312575
Invoice Ref: 533538903
Invoice Date: 18 May 2024

			Amounts (£)	Cost (£)
AJG Community Schemes	Hiscox Insurance Company Limited	Premium	956.29	1,121.05
	Contract No.: 8188346	Insurance Premium Tax	114.76	
	Term: 01/06/24 - 31/05/25	Total Fees	50.00	
TOTAL				1,121.05

Payment due by return.

If you would like to pay by credit/debit card please contact us on 0141 233 3200.

Payments by **direct bank transfer** should be made to the following account, using reference - 533538903 and e-mail remittance details to: UK.Glasgow.AJGIBL.Remittances_@ajg.com

Bank: Lloyds Bank Plc
Account Name: AJGIBL GBP CLIENT NST ACCOUNT
Account Number: 19511668
Sort Code: 30-80-12
Swift BIC: LOYDGB21F09
IBAN Number: GB30 LOYD 3080 1219 5116 68

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t: 0141 285 3300 f: 0870 191 6766 w: www.ajg.com/uk

Registered in Scotland: Registration No. SC108909
Registered Office: Spectrum Building, 55 Blythswood Street, Glasgow G2 7AT
VAT Registration No: GB 484 7462 09



TAX INVOICE

Headley Parish Council
16 Barnwells Court
High Street
Hartley Wintney
Hook
Hampshire
RG27 8AY
UNITED KINGDOM

Invoice Date
14 May 2024

Invoice Number
INV-0187

VAT Number
GB899727928

Mulberry Local Authority
Services Limited
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD
UNITED KINGDOM

Description	Quantity	Unit Price	VAT	Amount GBP
Professional services rendered in connection with the provision of an internal audit for the 2023-24 council year. Fee based on time spent 2.25 hours at £65ph	1.00	146.25	20%	146.25
Mileage 7 miles charged at 45p per mile	1.00	3.15	20%	3.15
			Subtotal	149.40
			TOTAL VAT 20%	29.88
			TOTAL GBP	179.28

Due Date: 13 Jun 2024

PLEASE NOTE MULBERRY LOCAL AUTHORITY SERVICES LIMITED AS ITS OWN BANK ACCOUNT, REMITTANCES SHOULD NOT BE SENT TO MULBERRY & CO

Cheque remittances: please make cheques payable to "Mulberry Local Authority Services Limited" For bacs/on-line payment: bank name: Lloyds bank plc; sort code: 30-54-66; account number: 10998068

PAYMENT ADVICE

To: Mulberry Local Authority Services Limited
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD
UNITED KINGDOM

Customer Headley Parish Council

Invoice Number INV-0187

Amount Due **179.28**

Due Date 13 Jun 2024

Amount Enclosed

Enter the amount you are paying above