

# Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.

## Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.



## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )	✓	

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



## Certificate of Exemption – AGAR 2022/23 Form 2

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

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

### SANDHOE PARISH COUNCIL

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

Total annual gross income for the authority 2022/23: £6,000

Total annual gross expenditure for the authority 2022/23: £7,851

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

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

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

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

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

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

Signed by the Responsible Financial Officer      Date



20/6/23

Signed by Chairman



Date 20/6/23

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

20/6/23.

as recorded in minute reference:

Finance, 3.

Generic email address of Authority

griggbill@gmail.com

Telephone number

07918 073281

\*Published web address

www.sandhoeparishcouncil.co.uk

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



# Annual Internal Audit Report 2022/23

## SANDHOE PARISH COUNCIL

www.sandhoeparishcouncil.co.uk

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

22/06/2022      01/06/2023

Name of person who carried out the internal audit

AMANDA SENIOR

Signature of person who carried out the internal audit



Date

06/06/2023

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

### SANDHOE PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed			"Yes" 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:

20/0/23

and recorded as minute reference:

Finance.A

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

Chairman



Clerk



#### 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
	✓	



## Section 2 – Accounting Statements 2022/23 for

### SANDHOE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	15,572	18,512	<i>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.</i>
2. (+) Precept or Rates and Levies	6,000	6,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	0	0	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	2,112	2,496	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	948	5,355	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	18,512	16,661	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	18,512	16,661	<i>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.</i>
9. Total fixed assets plus long term investments and assets	1,920	2,185	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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>

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

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

Date

*[Signature]*  
20/6/23  
20/6/23

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

as recorded in minute reference:

*20/6/23*  
*Finance A/2.*

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

*[Signature]*



## Bank reconciliation

Name of smaller authority:

Sandhoe Parish Council

County area (local councils and parish meetings only):

**Financial year ending 31 March 2023**

Prepared by (Name and Role):

Bill Grigg, Clerk and Responsible Financial Officer

Date:

01/06/2023

	£	£
<b>Balance per bank statements as at 31/3/2023:</b>		
Current	16,661.38	
Deposit	0.02	
	<hr/>	16,661.40
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/23		
	<hr/>	-
Add: any un-banked cash as at 31/3/22		
	<hr/>	-
<b>Net balances as at 31/3/23 (Box 8)</b>		<b><u>16,661.40</u></b>



## Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: SANDHOE PARISH COUNCIL

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

Section 2	2021/ 22£	2022/ 23£	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	6000	6000	0	
Box 3 <i>Other income</i>	0	0	0	
Box 4 <i>Staff costs</i>	2112	2496	384	Staff payment from March 2022 not paid in previous financial year, paid in next financial year.
Box 5 <i>Loan interest/ capital</i>	0	0	0	
Box 6 <i>Other payments</i>	948	5355	4407	Additional costs in 22/23 including Planning consultancy fee £2048 Increase in bank charges from £15 to £66 (£51) New website/maintenance £282 Road signs £265 Legal fees – Village Green £506.00 Increase in grants given 21/22 £600 22/23 £1055.00 (£455) NALC Subscription £244 VAT 21/22 £0 22/23 £556
Box 7 <i>Balances carried forward</i>	18512	16661	1851	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.



Box 9 <i>Fixed assets &amp; long-term assets</i>	1920	2185	265	Explain all movements in this category and not just those above 15% Road signs purchased and installed £265
Box 10 <i>Total borrowing</i>	0	0	0	



Local Council name: SANDHOE PARISH COUNCIL

### Confirmation of contact details

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chair, to assist us in ensuring that our records are kept up to date:

Clerk's name: W C Grigg	RFO's name (if not clerk):	Chair's name: Mark Baxter
Clerk working hours (e.g. Mon-Fri 9-5pm): Mon - Fri 9am - 5pm	RFO working hours (e.g. Mon-Fri 9-5pm): ..... .....	
Parish Council registered address: Haddrigg 9 The Riggs Corbridge NE45 5JX	Parish Council registered address: ..... ..... ..... .....	Chair contact postal and email address: Meadow Bank Anick HEXHAM NE46 4LW Email: markymarr@gmail.com
Telephone: Primary contact number: 01434 634397 Mobile/Alternative number: 07918 073281	Telephone: Primary contact number: ..... Mobile/Alternative number: .....	Telephone: Primary contact number: 01434 601154 Mobile/Alternative number: .....
E-mail address for the Council/Meeting (please do not provide a personal e-mail address unless the clerk / RFO does not have a Council/Meeting e-mail address). griggbili@gmail.com		

Please return this form via email together with the  
Annual Governance & Accountability Return and other information requested.



SANDHOE PARISH COUNCIL

Income and Expenditure Account for the period 1<sup>st</sup> April 2022 – 31<sup>st</sup> March 2023

**Income:**

Precept	£6,000.00	
VAT Reclaimed	£ -	
<b>Total Income</b>		<b>£6,000.00</b>

**Expenditure:**

Clerks Fees	£2,496.00	
Grants (S137)	£1,055.00	
Administration	£ 964.83	
Legal Fees – Village Green	£ 506.00	
Road signs	£ 265.00	
Planning consultancy	£2,008.50	
VAT Paid	£ 555.90	
<b>Total Payments</b>		<b>£7,851.23</b>

Total Income	£ 6,000.00
Balances c/fwd 01/04/2022	<u>£18,512.63</u>
	£24,512.63
Less Total payments	<u>£ 7,851.23</u>

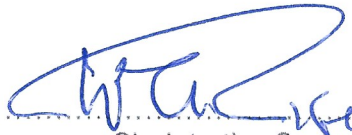
**Balances at bank 31/03/2023** **£16,661.40**

**Balances of Accounts**

Current Account	£16,661.38
Deposit Account	£ 0.02

**Total Balances 31/03/2023** **£16,661.40**

Signed .....   
Chairman

Signed .....   
Clerk to the Council



7 Stonecroft  
Horsley  
Newcastle upon Tyne  
NE15 0AF

11 June 2023

Dear Sir

**Annual Internal Audit Report for the financial year ended 31<sup>st</sup> March 2023**

I have carried out the internal audit report for Sandhoe Parish Council in accordance with the Accountability and Governance Practitioners Guide – March 2023 and found everything to be satisfactory.

Yours faithfully



Mrs Amanda Senior



Local council name: SANDHOE PARISH COUNCIL

**Notice of appointment of date for the exercise of public rights**

**Accounts for the year ended 31<sup>st</sup> March 2023**

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

<p>1. Date of announcement, 2<sup>nd</sup> July 2023 (a)</p>	<p>(a) Insert date of placing of this notice on your website.</p>
<p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2023 these documents will be available on reasonable notice on application to:</p> <p>(b) W C Grigg, Clerk to the Council Haddrigg, 9 The Riggs, Corbridge NE45 5JX</p> <p>Tel No: 01434 634397 Email: griggbill@gmail.com</p> <p>commencing on (c) 3 July 2023</p> <p>and ending on (d) 11 August 2023</p>	<p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 3 July 2023.</p>
<p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• the opportunity to question the auditor about the accounts; and</li> <li>• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f).</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p>	
<p>4. The auditor complies with the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your appointed auditor is:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a></p>	
<p>5. This announcement is made by (e) W C Grigg, Clerk to the Council</p>	<p>(e) Insert name and position of person placing the notice</p>

## Councils' Accounts: A Summary of Public Rights

### The basic position

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

### The right to inspect the accounts

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

### The right to ask the auditor questions about the accounts

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

### The right to object to the accounts

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

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

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



**What else you can do**

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

**A final word**

Councils, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

**Who should you contact?**

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – a guide to your rights are available by calling the National Audit Office on 020 7798 7000 or downloading from the website <a href="https://www.nao.org.uk/">https://www.nao.org.uk/</a>	If you wish to contact your Council's appointed external auditor please write to:  Cameron Waddell, Partner, Mazars LLP, <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a>
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## Confirmation regarding the exercise of public rights

Parish Council name: SANDHOE PARISH COUNCIL

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 3 July 2023 and must **include the first 10 working days of July.**

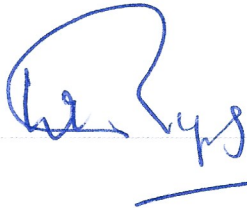
The elector's rights must start **exactly** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council, and in line with the regulatory inspection period.

(See calendar guide overleaf, noting that because the earliest date to start a compliant public rights period is 5 June 2023 the definition of 'as soon as practical' excludes any earlier dates than this.)

The inspection period commences on: 3 July 2023

And ends on: 11<sup>th</sup> August 2023

Signed: \_\_\_\_\_



Date: 4 June 2023

Position held:

CLERK TO THE COUNCIL



## Sandhoe Parish Council Asset Register

Asset	Map No	Location	Date of acquisition and upgrading	Cost of a) acquiring b) expenditure by Parish Council to increase its life	Condition	Asset Value	Maintenance Responsibility
<b>Anick Village Green</b>	<b>1</b>	Anick, triangle of sloping grass bordered on all sides by minor road	Unknown	a) + b) None	Fair, reinforcement to southern edge by concrete open pavers and addition of water meter at 2011 at no cost to Council	£1	NCC grass cutting as part of Highway Maintenance
<b>Oakwood Bus Shelter</b>	<b>2</b>	East Oakwood	Spring 2012	a) + b) None	Parish has paid for its maintenance prior to it being acquired officially. It has been re-roofed and repainted	£900	Sandhoe Parish Council
<b>Public Benches</b>	<b>3.1</b>	1. Four on Anick Green (Three donated in Memory of Mr Dodds, Mr & Mrs Baxter and by WI) 2. One beside Oakwood Bus shelter 3. Two adjacent to Beaufront First School 4. One on road east of Sandhoe	1. Three. Unknown – over 5 years, one 2006 (WI)  2. 1977 PC for Queens Silver Jubilee 3. Autumn 2016 4. 1952, PC for Queens Coronation	1. a) Three unknown, one (WI) £170 b) None  2. a) unknown b) None  3. a) £436 b) £197 4. a) Unknown b) None	1. Fair  2. Good  3. Good 4. Fair needs undergrowth cleared	£4  £1  £633 £1	Sandhoe Parish Council

<b>Parish Noticeboards</b>	<b>4.1</b>	One at East Oakwood by Post Box	1. 1982, Upgrade 2011	1 a) £79 b) None	1. Good. Balfour Beatty renovated and added concrete slabs to base at no cost to PC as good will gesture Feb 2011 2. Fair	£79	Sandhoe Parish Council
	<b>4.2</b>	One at Sandhoe	2. Unknown over 5 years	2 a) Unknown b) Lock replaced 2010 £30		£30	
<b>Litterbin</b>	<b>5</b>	On Anick Village Green	From NCC (To be decided)	a)+b) None	Fair	£1	Maintenance repair or replace – Sandhoe Parish Council
<b>Mirror</b>	<b>6</b>	Oakwood Bank	2007	a) £270	Fair	£270	Rubbish collection NCC Sandhoe Parish Council
<b>Road Signs</b>	<b>7</b>		2022		Good	£265	Sandhoe Parish Council