

## Contact details

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

County Area (local councils and parish meetings only): **East Sussex**

**Please complete this form and send it back to us with the AGAR or exemption certificate**

	<b>Clerk/RFO (Main contact)</b>	<b>Chairman</b>
<b>Name</b>	Jane Warrener	Ann Loyd
<b>Address</b>	1 Thorne Farm Cottages Ninfield Road Bexhill on Sea East Sussex TN39 5JP	2 Pleasant View Cottages Top Road Hooe Common TN33 9EX
<b>Daytime telephone number</b>	01424 552633	01424 893449
<b>Mobile telephone number</b>	07548 528754	07909 449447
<b>Email address</b>	clerk@hooe-pc.gov.uk	Cllr.loyd@hooe-pc.gov.uk

Please Note:

The Chairman was not in attendance at the meeting that approved the AGAR for 2022/23 and the Vice Chairman Cllr Steve Crawhurst chaired the meeting on the 25<sup>th</sup> May 2023. I was told by my auditor that the Vice Chairman was to sign all the AGAR documents in the absence of the Chairman.

Should you require the Vice Chairman's personal information please let me know.

# CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

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

County Area (local councils and parish meetings only): **East Sussex**


**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on **Monday 5<sup>th</sup> June 2023**

and ending on **Friday 14<sup>th</sup> July 2023**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2023 (i.e. Monday 3 July – Friday 14 July).

We have suggested the following dates: Monday 5 June – Friday 14 July 2023. The latest possible dates that comply with the statutory requirements are Monday 3 July – Friday 11 August 2023.)

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

Role: Clerk / RFO \_\_\_\_\_

**This form is only for use by smaller authorities subject to a review:**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.



# Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
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**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2023
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

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.

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 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- 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.
- 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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that 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?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
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', has an explanation been published?	✓	
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?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	n/a	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	n/a	

**\*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)



# Annual Internal Audit Report 2022/23

HOOE PARISH COUNCIL

ENT WWW.HOOE-PC.GOV.UK SITE/WEBPAGE ADDRESS

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).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

NO  
PETTY  
CASH.

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

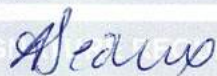
Date(s) internal audit undertaken

19/01/2023 23/05/2023 DD/MM/YYYY

Name of person who carried out the internal audit

ANDY BEANS, MULBERRY 9 CO

Signature of person who carried out the internal audit

SIG  RED

Date

23/05/2023

\*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:

### HOOE 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.
			✓	

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

25/05/2023

and recorded as minute reference:

item 6

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

Chairman

Clerk

www.hooe-pc.gov.uk



## Section 2 – Accounting Statements 2022/23 for

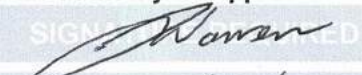
### HOOE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	130,719	164,539	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	30,010	32,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	17,615	27,567	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	4,679	18,247	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	N/A	N/A	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	9,126	131,532	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	164,539	74,327	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	164,539	74,327	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	208,127	28,207	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	N/A	N/A	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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

Signature:   
Date: 24/05/2023

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

26/05/2023

as recorded in minute reference:

item 7 REFERENCE

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

Signature:   
Signature Required



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

In respect of

HOVE PARISH COUNCIL

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

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

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

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

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

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

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2022/23

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



### Explanation of variances – pro forma

Name of smaller authority: **HOVE PARISH COUNCIL**  
 County area (local councils and EAs): **Sussex, County Council**

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

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:  
 • variances of more than 15% between totals for individual boxes (except variances of less than £200);  
 • **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year.  
 • a breakdown of approved reserves on the next tab. If the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures (input. DO NOT OVERWRITE THESE BOXES)	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	130,719	-164,539				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	30,010	32,000	1,990	6.63%	NO		
3 Total Other Receipts	17,818	27,587	9,952	56.50%	YES		£20,289 VAT refund for last 3 years, bank interest £274, -£5,400 no grants received for 2023, -£1,407 no CIL money for 2023, -£4,301 public donations for 2023, Parish Leasing income short £141, a payment not made in 2022, -£141 additional fees, Village hall income -£125 office income, £125 office income, £150 in 2022, £150 in 2023, £1,030 in 2021, £1,030 in 2022, £1,030 in 2023, £1,030 in 2024, £1,030 in 2025, £1,030 in 2026, £1,030 in 2027, £1,030 in 2028, £1,030 in 2029, £1,030 in 2030, £1,030 in 2031, £1,030 in 2032, £1,030 in 2033, £1,030 in 2034, £1,030 in 2035, £1,030 in 2036, £1,030 in 2037, £1,030 in 2038, £1,030 in 2039, £1,030 in 2040, £1,030 in 2041, £1,030 in 2042, £1,030 in 2043, £1,030 in 2044, £1,030 in 2045, £1,030 in 2046, £1,030 in 2047, £1,030 in 2048, £1,030 in 2049, £1,030 in 2050, £1,030 in 2051, £1,030 in 2052, £1,030 in 2053, £1,030 in 2054, £1,030 in 2055, £1,030 in 2056, £1,030 in 2057, £1,030 in 2058, £1,030 in 2059, £1,030 in 2060, £1,030 in 2061, £1,030 in 2062, £1,030 in 2063, £1,030 in 2064, £1,030 in 2065, £1,030 in 2066, £1,030 in 2067, £1,030 in 2068, £1,030 in 2069, £1,030 in 2070, £1,030 in 2071, £1,030 in 2072, £1,030 in 2073, £1,030 in 2074, £1,030 in 2075, £1,030 in 2076, £1,030 in 2077, £1,030 in 2078, £1,030 in 2079, £1,030 in 2080, no event held in 2021/22. One off £1,500 received in compensation payments from Barclays Bank and utility company.
4 Staff Costs	4,979	18,247	13,568	289.96%	YES		£10,046 additional salary paid to the Clerk compared with previous year and PAYE increased by £3,522 due to additional duties to manage building projects, legal matters, implemented systems of working, drafted new policies and procedures, set up website and finance IT systems etc.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,728	137,532	122,406	1341.29%	YES		£18,466 VAT on payments, £152 bank charges, £651 office allowance, £1002 new website, £75 new mobile phone contract, £688 new IT subscriptions, £1,082 new email/microsoft 365 service (no provision in 21/2022), £10,532 for health & safety risk assessments, land survey fees and legal costs, £454 increase in insurance premiums, £463 clerks training (no budget 2021/22), £858 members training (no budget 2021/22), £35 Section 137 payment for wreath for queen, additional £100 donations, -£50 poppy appeal 2021/22, -£346 audit payment 2021/22, -£141 payroll payment 2021/22, £3,283 for grass and hedge cutting, £30 village plans, £2,001 tree works, £325 extra dog bin emptying charges, refurbishment of village hall £26,359, £31,956 refurbishment of sport pavilion, new shed, new water pipe installation, new gates and fencing, notice boards x 2, new dog bin, £1,885 new main/7 grass cutting to allotments, -£2035 repairs & maintenance, water rates £1,446 payment back to 2016, £802 increase in electricity bills, -£169 spend less on building cleaning 2023, £1,830 one off Parish Queen's Jubilee event.
7 Balances Carried Forward	164,539	74,327				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	0	0			YES	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	0	0	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable



## Bank reconciliation – pro forma

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

Name of smaller authority: Hooe Parish Council

County area (local councils and parish meetings only): East Sussex

### Financial year ending 31 March 20xx

Prepared by (Name and Role): Jane Warrener - Responsible Finance Officer

Date: 22/05/2023

	£	£
<b>Balance per bank statements as at 31/3/23:</b>		
Unity Trust Bank - Current Acct	5,232.1	
Unity Trust Bank - Savings Acct	42,136.2	
Barclays Bank Acct 1178	27,065.3	
Barcalys Bank Acct 8126	0.9	
		74,434.5
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/23 (enter these as negative numbers)		
Unity Trust Bank - Current Acct	300043	(107.57)
[add more lines if necessary]		
		(107.57)
Add: any un-banked cash as at 31/3/x23		-
		-
<b>Net balances as at 31/3/x23 (Box 8)</b>		<b>74,327.0</b>



## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

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

	£	£	£
<b>Earmarked reserves:</b>			
Village Hal Donations	14762.64		
Village Hall Fund	30436		
Youth Money	1555.1		
UnPaid Water Bills	295.84		
New Water Supply	276.94		
Allotment Refurbishment	1876.67		
Recreational Grounds Signage	286.73		
Recreation Ground Gates	1025		
Pavilion Fund	2396.81		
		<u>52911.73</u>	
<b>General Reserve</b>	21415.23		
		<u>21415.23</u>	
<b>Total reserves (must agree to Box 7)</b>			<u><u>74326.96</u></u> (round up to £74,327)



HOOE PARISH COUNCIL  
ASSET REGISTER

2022/23



# ASSET REGISTER 2022 / 23

Date Purchased / Acquired	Purchase Price	Nominal Value	Type of Asset	Land / Building Asset Map Reference	Description	Land Acreage	Location	Comments
Unknown	Unknown	£1	Parish Land	<b>AR1</b>	Village Green	.05 acre	Denbigh Road	Land not reported on Asset Register
Unknown	Unknown	£1	Parish Land	<b>AR2</b>	Recreation Grounds (previously known as Mill Field)	2.41 acres	Mill Lane / Straight Lane	
Unknown	Unknown	£1	Parish Land	<b>AR3</b>	Recreation Grounds (status playing field)	4.21 acres	Mill Lane / Straight Lane	
Unknown	Unknown	£1	Building Sports Pavilion	<b>AR4</b>	Recreation Grounds	N/A	Mill Lane / Straight Lane	
Unknown	Unknown	£1	Parish Land	<b>AR5</b>	Allotment Gardens	.40 acres	Next to the Top Road, Hooe Common	Land not reported on Asset Register
Unknown	Unknown	£1	Parish Land	<b>AR6</b>	Allotments x 12	1.5 acres	Next to the Top Road, Hooe Common	
Unknown	Unknown	£1	Parish Land	<b>AR7</b>	Jubilee Woods	.78 acres	Located behind the Allotment Gardens	
Unknown	Unknown	£1	Parish Land	<b>AR8</b>	Millennium Footpath	N/K	Side of the Allotments/ Allotment Gardens and to the side of Jubilee Woods leading from the Top Road towards Mill Lane	Land not reported on Asset Register



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Unknown	Unknown	£1	Parish Land	AR9	See land boundary on map – AR9	4.26 acres	Entrance to land behind Parish Notice Board in Denbigh Road. Land adjoining to the left of AR6 & in front of AR7 and to the right of A10	
Unknown	Unknown	£1	Parish Land	AR10	See land boundary on map – AR10	3.14 acres	Located to the left of map reference AR9 and right of map reference AR11	
Unknown	Unknown	£1	Parish Land	AR11	See land boundary on map - AR11 <b>The BOGS / Nature Reserve</b>	4.0 acres	Land located to the left of AR10 and to the right of AR12.	
Unknown	Unknown	£1	Parish Land	AR12	See land boundary on map – AR11	2.2 acres	Land located to the left of AR11 bordering Mill Lane.	
Unknown	Unknown	£1	Parish Land	AR13	Parish Farm / Workshop / Stables / Bungalow	.71 acres	Located off Mill Lane with AR11 directly behind AR13.	
Unknown	Unknown	£1	Parish Land	AR14	The Cleavers	.30 acre	Land located off Mill Lane behind AR12	
Unknown	Unknown	£1	Parish Land	AR15	Dunks Field	1.54 acres	Land located to the left of AR12 off Mill Lane and in front of AR16	
Unknown	Unknown	£1	Parish Land	AR16	Dunks Garden	.24 acres	Land located in front of AR15 off Mill Lane	
Unknown Valuation on file for 1955	Unknown	£1	Building	AR17	Village Hall	N/A	Denbigh Road, Hooe, TN33 9ER	Purchase price incorrectly reported at £200,000. Building transferred to Parish Council before the second world war
Unknown		£1	Garden	AR17	Village Hall Garden	N/K	Denbigh Road, Hooe, TN33 9ER	Removed. Part of Village Hall
14 <sup>th</sup> March 2016	Donated	£1	Parish Land	AR18	Land Adjoining the Village Hall	.10 acre	Land located to the right hand side of the village hall AR15 (facing front of building from road)	

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February 2015	Unknown	£1	Infrastructure	N/A	Telephone Box	N/A	Denbigh Road by garage, located on a triangle piece of land	
Unknown	£100	-	Infrastructure	N/A	Garden Picnic Table	N/A	Village Hall Garden	
September 2015	Unknown	£1	Infrastructure	N/A	Bus Shelter	N/A	Denbigh Road	
March 2010	£400	-	Infrastructure	N/A	Parish Notice Board	N/A	Denbigh Road	
Unknown	Unknown	£1	Infrastructure	N/A	Parish Notice Board	N/A	Broad Street Green Village Green.	
Unknown	£312	-	Infrastructure	N/A	Hoove Common Sign	N/A	Denbigh Road	
June 2016	Unknown	£1	Infrastructure	N/A	Beacon	N/A	Village Green. Denbigh Road	
Unknown	Unknown	£1	Infrastructure	N/A	Flagpole	N/A	Village Green Denbigh Road	
Unknown	Unknown	£5 (£1 + £4)	Infrastructure	N/A	Seating Benches x 5	N/A	Recreation Ground x 2 & Jubilee Woods x 3	Only £1 previously reported on AR. Revised to £5.00
August 2022	£11,340		Building	AR19	Shed (New Metal Construction)	N/A	Sited on the Recreation Grounds	
December 2022	£1,500		Infrastructure	N/A	New Double Gate / Pedestrian Gate and Fencing		Access to Recreation Grounds – Bottom of Mill Lane	
November 2022	£1,535		Infrastructure	N/A	New Double Gates and Pedestrian Gate		Access to Recreation Grounds – Straight Lane entrance	
January 2023	£800		Infrastructure	N/A	New fencing and Pedestrian Gate		New entrance to Jubilee Woods	



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Unknown	Unknown	£2 (£1 + £1)	Infrastructure	N/A	Metal Double Gate x1 Metal Bar Gate x 1	N/A	Entrance by Sports Pavilion to Recreation Grounds	Only £1 previously reported on AR. Revised to £2.00
Unknown	Unknown	£1	Infrastructure	N/A	Green Dog Bin	N/A	Recreation Ground	
July 2022	£452.58	-	Infrastructure	N/A	Red Dog Bin	N/A	Recreation Grounds	
March 2010	£935.00	-	Infrastructure	N/A	Community Wooden Shed	N/A	Allotments	
Unknown	Unknown	£1	Infrastructure	N/A	A Board	N/A	Kept at Village Hall	
Unknown	Unknown	£4	Infrastructure	N/A	Table Tennis Tables x2 Pool Tables x 2 Football Table x1	N/A	Kept in storage	
Unknown		£3 (£1 + £2)	Infrastructure	N/A	Troughs x 3 (Removed water containers now used as planters)		Allotments June 2022	Only £1 previously reported on AR. Revised to £3.00
January 2015	£800	-	Infrastructure	N/A	Defibrillator	N/A	Outside Red Lion Pub	
November 2022	Donated	£1	Infrastructure	N/A	Defibrillator	N/A	Outside Sports Pavilion	
Unknown	Unknown	£1	Infrastructure	N/A	Wooden Jubilee Sign	N/A	Located at Village Hall	

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Unknown	Unknown	£1	Infrastructure	N/A	Microwave	N/A	Village Hall	
August 2022	£67.46	-	Infrastructure	N/A	Microwave	N/A	Sports Pavilion	
July 2022	£2,748	-	Infrastructure	N/A	Tea Boiler x 2	N/A	Sports Pavilion & Village Hall	Priced part of overall works to building
Unknown	Unknown	£1	Infrastructure	N/A	Fridge	N/A	Village Hall	
August 2022	£200	-	Infrastructure	N/A	Fridge	N/A	Sports Pavilion	
July 2022	£900	-	Infrastructure	N/A	Water Heaters x 3	N/A	Sports Pavilion(2) Village Hall (1)	Priced part of overall works to building
July 2022	£320.00	-	Infrastructure	N/A	Electric Handy Washes x 2	N/A	Sports Pavilion Toilets	Priced part of overall works to building
Unknown	Unknown	£1	Infrastructure	N/A	Various china cups and saucers / Mugs / equipment	N/A	Village Hall & Sports Pavilion	
August 2015	£279	-	Infrastructure	N/A	Laptop	N/A	Held by Clerk	To be taken to IT company Uniserve for disposal
14/12/2020	£559.00	-	Infrastructure	N/A	Laptop	N/A	Held by Clerk	
March 2018	£130	-	Infrastructure	N/A	Litter Picking Signs	N/A		Donated to Hooe Village Community Group August 2022
February 2018	£98	-	Infrastructure	N/A	Coffee Morning Banners x 2	N/A		Donated to Hooe Village Community Group August 2022
March 2022	£66	-	Infrastructure	N/A	Temperature Probe for Water Testing – legionella	N/A	Held by Clerk	



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Unknown	Unknown	£5,000	Infrastructure	N/A	Fixtures & Fittings	N/A	Village Hall	
Unknown	Unknown	£56	Infrastructure	N/A	Chairs x 56	N/A	Village Hall	
Unknown	Unknown	£15	Infrastructure	N/A	Small Fold Up Tables x 15	N/A	Village Hall	
July 2022	Donated	£4	Infrastructure	N/A	Circular tables x 4	N/A	Village Hall	
Unknown	Unknown	£1	Infrastructure	N/A	Step Ladders	N/A	Village Hall	
Unknown	Unknown	£1	Infrastructure	N/A	Projection Screen	N/A	Village Hall	
July 2022	Donated	£1	Infrastructure	N/A	Office Desk	N/A	Village Hall	
Unknown	£50	-	Infrastructure	N/A	Office Printer	N/A	Held by Clerk	

**Value of Asset Register on last review 2019/20 was \*£208,127 (reported on AGAR 2021/22) Value of Asset Register 31<sup>st</sup> March 2023 is £28,207.04**

**Reason for difference:**

Assets missed off asset register £ 652.00

New assets added £ 19,935.04

Incorrect value reported on asset register £ 1.00 \* - £199,999.00 ( village hall )

Assets B/F from previous asset register £ 7,619.00

Items to be removed from previous asset register \* - £ 508.00

**Asset Register value reported 2022/23 £ 28,207.04**

**To remove the asset value from register 2022/23 \* £200,507.00**

**Breakdown of calculation**

**£208,127 reported on AGAR 2021/22 = £199,999 + £508 + £7620**