

SAMPFORD COURTENAY AGAR SECTION 2 2023-24			
COLUMN	1	2	3
Balances brought forward - Current Account	1446.37		
Reserve Account	27809.27		
	29255.64		
Precept		10682	
Total Other Receipts			6437.60
Staff Costs - Wages			
- PAYE			
Loans			
All Other Payments			
Balances carried forward (1+2+3) - (4+5+6)			

4	5	6	7	8	9	10
2592.28						
584.6						
3176.88						
ZERO						
		14686.75				
				46375.24		
				17863.63		
				28511.61		

Bank reconciliation – pro forma							
This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed “Year ending 31 March 2024” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.							
Name of smaller authority:	SAMPFORD COURTENAY PARISH COUNCIL						
County area (local councils and parish meetings only):	WEST DEVON						
Financial year ending 31 March 2024							
Prepared by (Name and Role):	MALCOLM HARRIS - RESPONSIBLE FINANCIAL OFFICER						
Date:	??/??/2024						
					£	£	
Balance per bank statements as at 31/3/24:							
UNITY TRUST BANK CURRENT T1	account 1				3,224.7	?	
UNITY TRUST BANK INSTANT ACCESS	account 2				25,286.9	?	
							28,511.6
Petty cash float (if applicable)							-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)							-
	item 1						
	item 2						
	item 3						
	item 4						
[add more lines if necessary]	item 5						
	item 6						
	item 7						
	item 8						
							-
Add: any un-banked cash as at 31/3/24							
							-
Net balances as at 31/3/24 (Box 8)							28,511.6

Sampford Courtenay Parish Council Assets				Notes and Inscriptions
Description	Date of purchase	Cost		
SC Bus Shelter given to SCPC by Mr & Mrs Marsden - New Inn	9.12.78	£15,000.00	Best estimate	
SC Fire Engine - held at Okehampton Museum from	20.2.90	£5,000.00	Best estimate	
Village Green (deeds dated 2010/11)		£10,000.00	Best estimate	Believed to have been under SCPC since 1920's when sold off by King's College Cambridge
SC Bus Shelter - Sampford Station		£15,000.00	Best estimate	
SC Public Toilets		£15,000.00	Best estimate	
A3 Laminator	21.9.12	£89.99		
Clerk Filing Cabinet		£94.19		
Village Green Play Equipment - New Swings	Jul-17	£4,357.20		
New Notice Board	Mar-18	£600.00		
New War Memorial	Oct-18	£5,000.00		
Snow Salt Shakers	Jul-19	£29.82		
New Village Hall Heaters	Sep-19	£538.80		
Clerk's Laptop	Nov-19	£582.39		
Village Hall Baby Changing Table	Feb-20	£108.29		
Projector & Screen	Mar-20	£1,245.13		
Clerk's Printer	Jul-20	£240.00		
Litter Bin	Aug-20	£100.00		
Salt Grit Bin	Mar-24	£170.00		
Phone Box at Sampford Chapple	Mar-22	£1.00		
Phone Box in the Square	Mar-22	£1.00		
Defibrillator	Mar-22	£0.00		Leased therefore not an SCPC Asset
Original War Memorial	Mar-22	£0.00		Mounted on Church property so presumed Church ownership
Benches & Picnic Tables				
New Jubilee Bench	Mar-22	£420.00	EMR	
Games Picnic Table	Mar-22	£450.00	EMR	
Wheelchair Accessible Table	Mar-22	£450.00	EMR	
Silver Jubilee Bench (Square)	Mar-22	£50.00	Best Estimate	1977 Silver Jubilee Bench Replaced 1996
Golden 2002 Jubilee (Green)	Mar-22	£50.00	Best Estimate	Golden 2002 Jubilee
Plain bench (Green)	Mar-22	£50.00	Best Estimate	
Plain bench (Green)	Mar-22	£50.00	Best Estimate	
Picnic Table	Mar-22	£50.00	Best Estimate	This bench is for everyone to use and enjoy. Please look after it. Donated by Greenbank Cottage 2014
Hugh Franklyn Bench	Oct-21	£100.00	Best Estimate	Donated in memory of Hugh Franklin by his sons, Tom and Dan.
Generator	Mar-22	£562.00	DCC Grant	
Mobile Radios	Mar-22	£320.00	DCC Grant	
Storage Chests	Mar-22	£200.00	DCC Grant	
Hi Viz Tabards	Mar-22	£42.00	DCC Grant	
TOTAL		£75,951.81		

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

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 3 June – Friday 12 July 2024. (The latest possible dates that comply with the statutory requirements are Monday 1 July –Friday 9 August 2024); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **SAMPFORD COURTENAY 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 Monday 1st July 2024 (a)

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:

(b) Malcolm Harris, Parish Clerk,
Bridge Cottage
Sticklepath
Okehampton
EX20 2NR Tel: 07723 174071

commencing on (c) Monday 1st July 2024

and ending on (d) Friday 9th August 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-l.com

5. This announcement is made by (e) Malcolm Harris Parish Clerk

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

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

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

The right to inspect the accounting records

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

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

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

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

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

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

The right to make objections at audit

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

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

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

A final word

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

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.