UPPER HARDRES PARISH COUNCIL

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 16 June 2026 (a)	(a) Insert date of placing of this notice on your website.
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 2026 these documents will be available on reasonable notice on application to: (b) Karley Hubbard, *Parish Clerk & RFO* clerk@upperhardres-pc.gov.uk commencing on © 16 June 2026 and ending on (d) 27 July 2026	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts. . (c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2026.
3. Local Government Electors and their representatives also have: • the opportunity to question the auditor about the accounts; and • 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). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
4. The auditor's limited assurance review is being conducted under 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 review is being carried out by: Forvis Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk	
5. This announcement is made by *(e))* Karley Hubbard, *Parish Clerk & RFO*	(e) Insert name and position of person placing the notice

Annual Governance and Accountability Return 2025/26 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 2025/26

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 2026** 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:
   c) **Annual Internal Audit Report (page 4) must** be completed by the authority's internal auditor.
   d) **Section 1 – Annual Governance Statement (page 5) must** be completed and approved by the authority.
   e) **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 2026**

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 2025/26**, page 4
- **Section 1 – Annual Governance Statement 2025/26**, page 5
- **Section 2 – Accounting Statements 2025/26**, 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 2025/26 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) 2025/26, 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 2026. 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 2026** 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 before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- 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 Chair, 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 2025) equals the balance brought forward in the current year (Box 1 of 2026)
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights for a single period of 30 working days for inspection (this excludes weekends and public Holidays) 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 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes 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 Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at **31 March 2026** 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? *(Local Councils only)*	✓	

Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Certificate of Exemption – AGAR 2025/26 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 2026 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 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

UPPER HARDRES PARISH COUNCIL

certifies that during the financial year 2025/26, 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 2025/26:	£11,359
Total annual gross expenditure for the authority 2025/26:	£15,429

There are certain circumstances in which an authority will be **unable to certify itself as exempt,** so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

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

- The authority was in existence on 1st April 2022
- In relation to the preceding financial year (2024/25), 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 2026.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	09/06/2026
K. Hutchens	09/06/2026		
Signed by Chair	Date	as recorded in minute reference:	
	09/06/2026	09.06.26 - 3d	

Generic email address of Authority: clerk@upperhardres-pc.gov.uk

Telephone number: 07872 417912

*Published web address

www.upperhardres-pc.gov.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 2026 Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2025/26

UPPER HARDRES PARISH COUNCIL

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During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓ NONE
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. **If** the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable ✓

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

27/05/2026

Name of person who carried out the internal audit

LIONEL ROBBINS

Signature of person who carried out the internal audit

Date 27/05/2026

*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 2025/26

We acknowledge as the members of:

UPPER HARDRES 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 2026, 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 have assured 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.*
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

*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:

09/06/2026

and recorded as minute reference:

09.06.26 - 3b

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

Chair [signature]

Clerk K. Hubbard

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

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

www.upperhardres-pc.gov.uk

Section 2 – Accounting Statements 2025/26 for

UPPER HARDRES PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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.*
1. Balances brought forward	33,444	31,249	*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	7,234	7,931	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	3,966	3,428	*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	4,409	3,526	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	8,986	11,903	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	31,249	27,180	*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	31,249	27,180	*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	635,255	790,509	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11. Do the figures in the accounting statements above exclude any Trust transactions?	✔		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 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.

K Hubbard

Date 09/06/2026

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

09/06/2026

as recorded in minute reference:

09.06.26 - 3c

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

forvis mazars

Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'adjusted' line.

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	7,234.00	7,391.00	157.00	2.2%	
			-		
			-		
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			157.00	2.2%	No further explanation needed
Box 3: Total other receipts	3,966.00	3,428.00	- 538.00	-13.6%	
			-		
			-		
			-		
			-		
			-		
Box 3: Total other receipts (adjusted)			- 538.00	-13.6%	No further explanation needed
Box 4: Staff costs	4,409.00	3,526.00	- 883.00	-20.0%	
					Lower figure due to new clerk starting Jan 26 and issues setting up payroll
			-		
			-		
			-		
			-		
Box 4: Staff costs (adjusted)				0.0%	No further explanation needed
Box 5: Loan interest/capital repayments			-	#DIV/0!	
			-		
			-		
			-		
			-		
			-		
Box 5: Loan interest/capital repayments (adjusted)			-	0.0%	No further explanation needed
Box 6: Other payments	8,986.00	11,903.00	2,917.00	32.5%	
			2,908.61		CIL village hall curtains
			-		
			-		
			-		
			-		
Box 6: Other payments (adjusted)			8.39	0.1%	No further explanation needed
Box 9: Fixed assets plus long-term investments	635,255.00	790,509.00	155,254.00	24.4%	
			3,500.00		Village hall staging
			119.00		Printer
			140,000.00		Increased value of village hall following valuation
			10,000.00		Increased value of car park following valuation
			1,635.00		Increased value of Misc. e.g. gates, fencing, benches
Box 9: Fixed assets plus long-term investments (adjusted)			-	0.0%	No further explanation needed
Box 10: Total borrowings			-	#DIV/0!	
			-		
			-		
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			-	0.0%	No further explanation needed

Bank reconciliation

This reconciliation must include **all** bank and building society accounts and other short-term investments*. It **must** agree to Box 8 in the column headed "*Year ending 31 March 2025*" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name **UPPER HARDRES PARISH COUNCIL**

Financial year ending 31 March 2026

Prepared by Karley Hubbard, *Parish Clerk & RFO* Date 16.04.26

Balance per bank statements as at 31 March 2026:	£	£
e.g. Current account	27,179.85	
High interest account	-	
Building society premium a/c	-	
Petty cash float (if applicable)	-	
Less: any unpresented cheques at 31 March 2026 (normally only current account)	-	
Cheque number	-	
	-	
Add: any un-banked cash at 31 March 2026	-	
e.g. Allotment rents banked 31 March 2026 (but not credited until 1 April 2026)		
Net balances as at 31 March 2026		27,179.85
The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:		
CASH BOOK Opening Balance 1 April 2025 Add: Receipts in the year Less: Payments in the year	 31,249.19 11,359.46 15,428.80	
Closing balance per cash book [receipts and payments book] as at 31 March 2026 (**must equal net balances above**)		27,179.85

Upper Hardres Parish Council Balance Sheet for year ended 31 March 2026

			TOTAL	£	Budget 25.26	note
RECEIPTS						
	CCC:	Precept	7931.00		7931.00	
	CCC:	Concurrent Functions Funding	1925.00		1,925.00	1
	HMRC:	VAT repayment	1503.46		850.00	2
	Total Receipts			**£11,359.46**		
PAYMENTS						
Precept:						
	Clerk's salary		3,526.18		4,605.00	3
	Clerk's annual expenses		218.76		371.00	4
	Insurance premium		684.09		540.00	
	Subscription to KALC		273.56		270.00	
	Audit fees		0.00		210.00	
	Election expenses		0.00		0.00	
	Training/literature		60.00		60.00	
	Website hosting		143.88		300.00	
	Email hosting		8.97			
	Defibrillator aftercare, parts, contr. to running costs		330.18		300.00	
	PCC donation (s.137)		150.00		150.00	
	Bank charges		24.95			5
	Councillor planning fee reimbursment		85.00			
	Office Supplies		138.99			
	Meeting costs		0.00		25.00	
	Contingency Fund		0.00	**5,644.56**	100.00	
Concurrent Functions Funding:						1
	Grounds maintenance & clearing		3,657.60		3048.00	
	Playing Field annual inspection		204.00	**3,861.60**	165.00	
CIL (Community Infrastructure Levy):						6
	Picnic tables for VH		2280.00			
	Parasoles for VH		369.90			
	Table tennis corner protectors		25.00			
	Waste bin		249.13			
	Curtains for VH		2,908.61			
	Signs for VH		90.00	**5,922.64**		
	Total payments			**£15,428.80**		
	Balance brought forward		31,249.19			
	Receipts less payments		4,069.34			
	Balance carried forward			**£27,179.85**		

Upper Hardres Parish Council

Santander Current Account: Receipts and Payments 1 April 2025 – 31 March 2026

Date	Description				Receipts	Payments	Ref.	Balance	VAT paid	VAT no / Notes
01.4.25	**Balance brought forward**	**£31,249.19**						**31249.19**		
APRIL										
3	*from* HMRC	VAT reclaim March	Mar	VAT	240.40		HMRC VTR			
28	C Hamilton	Salary 1/12 April	Apr	SALARY		367.38	SALARY 1/12			
29	GoCardless	HugoFox website hosting	Apr	WEB		11.99	INV 13334	31110.22	2.00	
MAY										
1	*from* CCC	Precept 2025/26		PRECEPT	7931.00			39041.22		
20	NoButtsBinCoLtd	Picnic tables x 5 for BVH		CIL		2280.00	INV NO 4444454		380.00	
20	KALC	Annual subscription		SUBS		273.56	INV 9634		45.59	
20	PCC	Annual donation to UH Church		s137		150.00	DONATION			
20	Clear insurance	Annual insurance premium		INS		684.09	INV LCO02083			
23	C Hamilton	Salary 2/12	May	SALARY		367.38	SALARY 2/12			
23	C Hamilton	Travel exp	May	EXP		14.40	TVL EXP MAY			
27	C Hamilton	Reimbursement: Robert Dyas order for BVH		CIL		369.90	ROBERT DYAS		61.65	had to use PayPal & reimburse
29	GoCardless	HugoFox website hosting	May	WEB		11.99	INV 14189		2.00	
29	Wraights	Grounds Maintenance	Mar Apr May	CF		914.40	INV 2138	33975.50	152.40	
JUNE										
2	*from* CCC	CFF 2025/26		CF	1925.00		CCC bacs	35900.50		
24	C Hamilton	Salary 3/12	June	SALARY		367.38	SALARY 3/12	35533.12		
29	GoCardless	HugoFox website hosting	June	WEB		11.99	INV 15047	35521.13	2.00	
JULY										
21	Hopkins AED	AED Aftercare & Service	1Jan-31Dec 2025	DEFIB		249.48	INV 250605BVH	35271.61	41.58	
29	GoCardless	HugoFox website hosting	July	WEB		11.99	INV 15899		2.00	
30	C Hamilton	Salary 4/12	July			367.38	SALARY 4/12	34892.28		
AUGUST										
15	C Hamilton	Printer & table tennis corners reimbursement				144.00	PRINTER.TTT	34748.28		Printer £119. TTT £25
20	C Hamilton	LPS-GoPower Power lead replacement reimbursement				19.99	PWRLEAD			
29	GoCardless	HugoFox website hosting	August	WEB		11.99	INV 16765		2.00	
29	C Hamilton	Salary 5/12	August	SALARY		367.38	SALARY 5/12	34348.92		
				Sub totals	10096.40	6996.67			691.22	

Date	Description				Receipts	Payments	Ref.	Balance	VAT paid	VAT no/notes
		Balance brought forward			*10096.40*	*6996.67*		*34348.92*	*691.22*	
SEPTEMBER										
29	GoCardless	HugoFox website hosting	Sept	WEB		11.99	INV 17703		2.00	
29	C Hamilton	Salary 6/12	Sept	SALARY		379.34	SALARY 6/12			
29	C Hamilton	Backpay	1Apr-31Aug	SALARY		55.20	SALARY	33,902.39		VATreclaim 1Apr-30Sept £738.91
OCTOBER										
6	Glasdon UK Ltd	Waste bin		CIL		249.13	INV 920771		41.52	
13	*from* HMRC	VAT reclaim	1Apr-30Sept	VAT	739.91		HMRC VTR			
22	C Hamilton	Salary 7/12	Oct	SALARY		379.34	SALARY 7/12			
29	GoCardless	HugoFox website hosting	Oct	WEB		11.99	INV 18636	34001.84	2.00	
NOVEMBER										
12	Play Insp. Co.	Annual playing field inspection				204.00	INV 81596		34.00	
12	Wraights	Grounds maintenance	June-Oct			1524.00	INV 2187		254.00	
26	C Hamilton	Salary 8/12	Nov	SALARY		379.34	SALARY 8/12			
DECEMBER										
1	GoCardless	HugoFox website hosting	Nov	WEB		11.99	INV 19593		2.00	
1	Hopkins	Replacement defib pads		DEFIB		80.70	INV 251201BOSS		13.45	
10	C Hamilton	Salary 9/12	Dec	SALARY		379.34	SALARY 9/12			
20	Santander	Charges	Oct - Nov	BANK		9.98	BANK			
29	GoCardless	HugoFox website hosting	Dec	WEB		11.99	INV 20653	31,400.50	2.00	
JANUARY										
2	GoCardless	Hugo Fox email hosting	Jan	EMAIL		2.99	INV 21606		0.50	
29	Go Cardless	HugoFox website hosting	Jan	WEB		11.99	INV 21609	31,385.52	2.00	
FEBRUARY										
2	Go Cardless	Hugo Fox email hosting	Feb	EMAIL		2.99	INV-22803		0.50	
2	C Hamilton	Clerk Expenses	Feb	EXP		204.36				
12	S Warner	Reimburse planning fee	Mar	PLANNING		85.00				
19	Santander	Charges	Dec	BANK		4.99				
20	Wraights	Grounds maintenance	Nov-Feb			1219.20	INV 2234		203.20	
26	KALC	Clerk Training	Mar	TRAINING		60.00	INV14272731083	29,808.98	10.00	VAT reclaim 1st Oct - 28th Feb £923.15
MARCH										
Date	Description				Receipts	Payments	Ref.	Balance	VAT paid	VAT no/notes
2	Go Cardless	Hugo Fox email hosting	Mar	EMAIL		2.99	INV 23977		0.50	
2	Go Cardless	Hogo Fox website hosting	Feb	WEB		11.99	INV 22738	29,794.00	2.00	
11	*from HMRC*	VAT reclaim	1Oct-28Feb	VAT	523.15		HMRC VTR			
13	Direct Fabrics	Village Hall Curtains	Mar			2908.61	INV 1000054309		484.78	
18	C Hamilton	Handover hours	Mar			116.72				
18	Print Matters	Village Hall Signs	Mar			90.00	INV17229		15.00	
20	Santander	Charges	Jan - Feb	BANK		9.98				
30	Go Cardless	Hugo Fox website hosting	Mar	WEB		11.99	INV 23898	**27,179.85**	2.00	

Parish Councillors

Name	Role	Contact
Nick Waldron	Chair	
vacancy	Vice Chair	
Simon Warner	Councillor	
James Hodgkinson	Councillor	
Jessica Wood	Councillor	
Katy Ford	Councillor	

Upper Hardres Parish Council

2025/26

Register of Assets valued at >£250, updated Sept 2025

ASSET DETAILS											
Ref	*Description*	*Date acquired.*	*Supplier*	*Purchase Value*	*Useful life est.*	*Location*	*Use*	*Custod.*	*Usage & Condition*	*Disposal*	*Insurance/Replacement Value*
1	**Village Hall** (BVH)	Land Reg. 2013	BVH Mge Comm is Custodian Trustee	rebuild valuation 2024 £689,377	Indeterminate	The Street, CT4 6DX	P'shioners & public	BVHMC	Daily - groups and lettings Cond: Good	rebuild cost =	£690,000
2	**Car Park** (CP)	c.2000	Moons of Selling	£34,051.50	Indeterminate	Side of BVH	P'shioners & public	UHPC	Daily - Parishioners, hall users Cond: Good		£35,000
3	**Playing field** (PF)	Land - 1995 Equip. 2012-18	Dale family Various c.£44K	donated £40,000	Indet. (covenant: sport & rec. only)	PF, rear of BVH	P'shioners & public	UHPC	Daily - Recreation for all Cond: Maintenance carried out 2024		£44,000
4	Fencing	c.1995	unknown		Indeterminate	CP & PF boundaries		UHPC	Cond:good		£2,500
5	Noticeboard 1	Repaired 2011	Gerald Wilton Designs	£450	10 years	Hop Pocket	Clerk & public	UHPC	Currently removed due to works at Hop Pocket. Stored by NW	Waiting to reinstate	£450
6	Trees	unknown	unknown	unknown	unknown	VH/PF boundary	public	UHPC	Inspected April 2020 & Dec 2024, maintained in 2020 and 2024	covered under Public Liability	
7	Bus Shelter	1990	local craftsmen (volunteers)	£5,000	20 years	BVH	P'shioners	UHPC	Cond: repair work carried out , in 2024		£8,000
8	Bench 1	c.2000	unknown	c.£200	4 years	Manns Hill	P'shioners	UHPC	Cond: Being repaired, Nov 2025		£480
9	Gate 1 Double gates	c.2000	Jacksons	£800	15 years	Entrance to PF	Grounds m'nance	UHPC	Fortnightly in mowing season Cond: Good		£1,000
10	Gate 2 pedestrian gate	2013	T. Metcalfe	£430.44	23 years	Entrance to PF	P'shioners	UHPC	Daily Cond: Post replaced 2021. Good		£500
11	Bench 2 Liz Dixey bench	2016	Woodberry	£457.55	25 years	PF	P'shioners	UHPC	Occasional Cond: cleaned & stained 2022		£480
12	Bench 3	2015	Woodberry Rosen family	£450.00	25 years	PF	P'shioners & public	UHPC	Occasional Cond: good, restained 2022		£480
13	Lenovo laptop hard drive, USB	Jan-20	e-Buyer (ex vat £272.91)	£337.00	2-4 years	Clerk's home	Clerk	Clerk	Daily. Cond. New Jan 2020. Good		£500
14	Fencing & stile	2015	Bossingham Groundworks	£2,000	20 years	PF/BVH bd'ry North PF b'ry	Public	UHPC	Cond: Good		£2,500
15	Defibrillator & Cabinet	2016	BHF Turtle Engineering	£400 £570	10 years 10 years	Side lobby at BVH	Public	UHPC	Cond: Good (unused) Independently checked quarterly		£1,000
16	VH Staging	?	?	?	?	BVH	Hirers	UHPC	(Simon Warner requested inclusion)		£3,500.00
17	Printer	2025	Brother	£119.00	5 years	Clerk's home	Clekr	Clerk	Weekly. New, Sept 2025		£119.00

Original cost/Audit Value of assets held	**£774,442.49**	**Insurance/Replacement value of Assets held**	**£790,509.00**

Upper Hardres Parish Council

Location of public land and building assets

1. Bossingham Village Hall
The Street, Bossingham CT4 6DX

Bossingham Village Hall Management Committee insure, maintain and manage the village hall and its grounds on behalf of Upper Hardres Parish Council.

The hall is used for local events, meetings and private hire.

Bossingham Village Hall Management Committee has insured the hall for £550K (based on 2013 valuation).

Bossingham Village Hall is a registered charity no. 1143498.

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2. Bossingham Village Hall Car Park
side of Bossingham Village Hall, The Street, Bossingham CT4 6DX

Approx. 54' x 20'.

In 1995, land adjoining Bossingham Village Hall was purchased by Upper Hardres Parish Council from Mrs Bertha Dale with the restrictive covenant *"for sporting purposes and associated car parking".* Parish clerk holds copy of covenant document.

Car park installed c.2000 by Upper Hardres Parish Council for use by hall users and parishioners.

Upper Hardres Parish Council maintain and insure car park.

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3. Bossingham Playing Field
rear of Bossingham Village Hall, The Street, Bossingham CT4 6DX

Approx. 54' x 54'.

In 1995, land adjoining Bossingham Village Hall was purchased by Upper Hardres Parish Council from Mrs Bertha Dale with the restrictive covenant *"for sporting purposes and associated car parking".* Parish clerk holds covenant document.

In 2011, Bossingham Sports & Leisure Trust began to raise funds to provide free to use outdoor sports and leisure facilities on Bossingham Playing Field, on behalf of Upper Hardres Parish Council. The facilities are free to use by all, and are regularly used by residents of Bossingham, Upper Hardres and Stelling Minnis.

Bossingham Sports & Leisure Trust was dissolved in 2016 and ownership of all equipment and remaining funds handed to Upper Hardres Parish Council. UHPC insure and manage upkeep of equipment and carry out regular safety inspections.

Grounds maintenance costs (including mowing) are met by UHPC.
Karley Hubbard, Parish Clerk & RFO, 31 March 2026