

HILTON PARISH COUNCIL

TRANSPARENCY CODE FOR SMALLER AUTHORITIES – DOCUMENT LOCATION

2021-2022

- 1) All items of expenditure above £100 – see published minutes
- 2) End of year accounts – see below
- 3) Annual governance statement – see below
- 4) Internal audit report – see below
- 5) List of councillor or member responsibilities – see below
- 6) Details of public land and building assets- see asset register below
- 7) Minutes, agendas and meeting papers of formal meetings – refer to website

David Green, Parish Clerk 07/07/2022

Certificate of Exemption – AGAR 2021/22 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

HILTON PARISH COUNCIL

certifies that during the financial year 2021/22, 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 2021/22: 5754.00

Total annual gross expenditure for the authority 2021/22: 6794.00

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

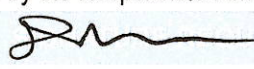
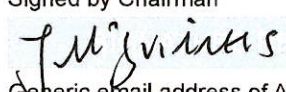
By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), 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 you are able to confirm that the above statements apply and that 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 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	03/05/2022
	30/04/2022	as recorded in minute reference:	Hilton Parish Council May 2022 minutes
Signed by Chairman	Date		
	03/05/2022		
Generic email address of Authority		Telephone number	
hiltonclerk@gmail.com		07542928169	

*Published web address

www.hiltondorsetpc.org.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 2022. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2021/22

HILTON PARISH COUNCIL

www.hiltondorsetpc.org.uk

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

26/04/2022

Name of person who carried out the internal audit

J. PAUL T/O J R CONSULTANTS

Signature of person who carried out the internal audit



Date

26/04/2022

*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 2021/22

We acknowledge as the members of:

HILTON 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 2022, that:

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

*For any statement to which the response is 'no', an explanation must be published

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

03/05/2022

and recorded as minute reference:

Hilton Parich Council minutes May 22

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

Chairman



Clerk



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

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No
✓	

www.hiltondorsetpc.org.uk

Section 2 – Accounting Statements 2021/22 for

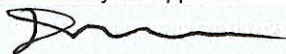
HILTON PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	10503	11027	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>	
2. (+) Precept or Rates and Levies	5450	5450	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>	
3. (+) Total other receipts	752	304	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>	
4. (-) Staff costs	3192	3435	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>	
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>	
6. (-) All other payments	2486	3359	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>	
7. (=) Balances carried forward	11027	9987	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>	
8. Total value of cash and short term investments	11027	9987	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>	
9. Total fixed assets plus long term investments and assets	5839	5913	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>	
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	<i>The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority. Signed by Responsible Financial Officer before being presented to the authority for approval

Date

30/04/2022



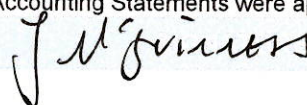
I confirm that these Accounting Statements were approved by this authority on this date:

03/05/2022

as recorded in minute reference:

Hilton PC minutes May 2022

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



Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** be the 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 receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered on a debit basis.

Name of smaller authority: **HILTON PARISH COUNCIL**

County area (local councils and parish meetings only): **DORSET**

Financial year ending 31 March 2022

Prepared by (Name and Role): **David Green, RFO**

Date: **30/04/2022**

	£	£
Balance per bank statements as at 31/3/22		
Lloyds	9,987.0	9,987.0
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/22 (enter these as negative numbers)		-
Add: any un-banked cash as at 31/3/22		
Net balances as at 31/3/22 (Box 8)		<u>9,987.0</u>

Explanation of variances – pro forma

Name of smaller authority: **HILTON PARISH COUNCIL**
 County area (local councils and DORSET)

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).

	2020/21 £	2021/22 £	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	10,503	11,027				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,450	5,450	0	0.00%	NO		
3 Total Other Receipts	752	304	-448	59.57%	YES		VAT Repayment reduced £ 748 in 2020/2021 . : £ 109.00 in 2021/2022. Survey contitib £ 193
4 Staff Costs	3,192	3,435	243	7.61%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,486	3,359	873	35.12%	YES		Exceptional expense - Speed survey £ 720
7 Balances Carried Forward	11,027	9,987			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,027	9,987				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	5,839	5,913	74	1.27%	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

Smaller authority name: **HILTON PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 30/04/2022 (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) David Green, Parish Clerk 32 Field Close STURMINSTER NEWTON DT10 1QW hiltonclerk@gmail.com</p> <p>commencing on (c) Monday 13 June 2022</p> <p>and ending on (d) Friday 22 July 2022</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) 30/04/2022</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

HILTON PARISH COUNCIL

Councillor	Address	Duties
Ms Justine McGuinness (Chairman)	The Old Forge Hartfoot Lane Melcombe Bingham DT2 7PF	Chairman/Website
Mrs CatherineE Langham (Vice-Chairman)	Warren Farm Bulbarrow DT11 0HQ	Vice- Chairman/ Footpaths
Mrs Shulla Jaques	Smithy Cottage Hilton Blandford Forum Dorset DT11 0DB	Planning/Highways
Mr Clive Jones	Moonfleet Farm, Higher Ansty, Dorchester, DT2 7PU	Trees
Mr Rodney Northover	Hillside Ansty DT2 7PN	Highways
Dr Georgios Sotiriadis	Jesmond Dene, Hartfoot Lane, Melcombe Bingham, Dorset, DT2 7PF	Planning/Defibrillator reporting
Mrs Marion Walbridge	9 Hartfoot Close Melcombe Bingham Dorset, DT2 7TY	

HILTON PARISH COUNCIL						
ASSET REGISTER as at 31st MARCH 2022						
	Location	2020/2021 Cost	Acquisition	2021/2022 Disposal	Cost	2021 Notes
Village road signs x 2	Hilton - village road from MA	239.00			239.00	
Village signposts x 3	Ansty X (2) Higher Ansty (1)	0.00			0.00	donated to the PC (Clr Rowe)
Bridleway sign	The Knapp - Hilton	70.00			70.00	
Sand/gravel container	Hilton - Hillside	164.00			164.00	
Grit bins x 2	Ansty	190.00			190.00	
Jubilee bench	Hilton	165.00			165.00	
Parish noticeboard	Higher Ansty	250.00			250.00	
HP Laptop	Clerks house	497.77			0.00	Obsolete
Dell Laptop	Clerks House	499.00			499.00	
Toshiba external hard drive & case	Clerks house	41.98			41.98	
Parish noticeboards x 2	Lower Ansty/Hilton	680.00			680.00	
Grit bin	Hilton - Knapp	274.00			274.00	
Grit bin	Ansty - Cuckoo Lane	274.00			274.00	
Grit bin	Lower Ansty	172.00			172.00	
Grit bin	Hilton - Lower Farm	152.00			152.00	
Grit bin	Melcombe Bingham	162.00			162.00	
Grit bin	Hawkes Field junction		74.00		74.00	
Optoma projector	Clerks house	100.00			100.00	
BT red phone box	Ansty PO	1.00			1.00	
Bus Stop	Higer Ansty	354.00			354.00	
Defibrillator	the Fox	2,051.00			2,051.00	
		3,931.75	74.00	0.00	5,912.98	

HILTON PARISH COUNCIL		
STATEMENT OF INCOME & EXPENDITURE 2021/2022		
	2020/21	2021/2022
	£	£
INCOME		
Precept	5,450.00	5,450.00
Interest on Nationwide account	4.50	
VAT refund	747.77	109.83
Speed survey contrib	-	193.75
TOTAL INCOME	6,202.27	5,753.58
EXPENDITURE		
Clerk		
Salary	3,192.20	3,434.60
Allowances, office expenses, travel etc	140.40	230.80
	3,332.60	3,665.40
Other expenditure		
New Laptop	499.17	-
Computer work	60.00	-
Room hire / Zoom fees	287.76	225.92
Grants		808.07
Insurance	218.00	218.00
Subscription/professional fees	168.35	523.40
Parish Council website		
Litter Pick BBQ	104.13	
Training - Clerk/Councillors	248.01	30.00
Chairman's Fund	100.00	216.13
Grit bins		90.43
Roads		802.84
Election costs		
VAT	109.83	213.98
Other expenditure TOTAL	1,795.25	3,128.77
TOTAL EXPENDITURE	5,127.85	6,794.17