

Smaller authority name: **HOLT 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 <u>30 MAY 2022</u> (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) MRS LISA GOODWIN, CLERK, T. 01258 840935 E. clerk@holtparishcouncil.org.uk</p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 July 2022</u></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) <u>Mrs L. Goodwin, Clerk</u></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>

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.

HOLT 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: **£24,254**

Total annual gross expenditure for the authority 2021/22: **£15,125**

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

25/05/22

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

25/05/2022

Signed by Chairman

Date

25/05/22

as recorded in minute reference:

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Generic email address of Authority

clerk@holtparishcouncil.org.uk

Telephone number

01258 840935

*Published web address

www.holtparishcouncil.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

HOLT PARISH COUNCIL

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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.			N/A AOW.
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) 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).

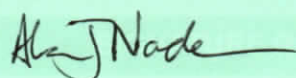
Date(s) internal audit undertaken

21/4/2022

Name of person who carried out the internal audit

ALAN JOHN NADEN.

Signature of person who carried out the internal audit



Date

21/04/2022

*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:

HOLT 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	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			✓

*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:

25/05/2022

and recorded as minute reference:

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

Chairman

V. Anna Hoare

Clerk

L Good

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.holtparishcouncil.org.uk

Section 2 – Accounting Statements 2021/22 for

HOLT PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>	
1. Balances brought forward	26,196	33,081	<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	17,305	17,313	<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	4,881	6,941	<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	7,054	7,444	<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	8,247	7,682	<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	33,081	42,209	<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	33,081	42,209	<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	15,824	15,824	<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

L Wood

Date

24/05/22

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

25/05/2022

as recorded in minute reference:

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

v Cecilia Moore



Holt Parish Council

Stone Cottage, Hinton Martell, Wimborne, Dorset. BH21 7HE

Clerk to the Council: Mrs Lisa Goodwin 01258 840935

E-Mail: clerk@holtparishcouncil.org.uk

www.holtparishcouncil.org.uk

Bank Reconciliation 31 March 2022

TSB Treasurers Account	£33,472.88
National Savings Account	£8736.57

Less uncleared payments at 31/03/22	£0.00
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Total Balances	£42,209.45
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of which Reserves are earmarked for:

Cemetery Extension	£10,560.00
Highways/SID Surveys	£2750.00
Legal Fees	£3000.00
Miscellaneous Environmental Works	£3000.00
Environmental & Ecological Projects	£1000.00

Significant Variances

Box	2021	2022	Difference	Explanation
3	£4881	£6941	+£2060	2022 saw less VAT, burial fees and grant income but an Insurance claim of £4100.00 was received for stolen BT Box increasing the income for 2022.
4	£7054	£7444	+£390	Salary Scale increase as agreed 13 th October 2021.
6	£8247	£7682	-£565	Expenditure in 2021 higher due to new website £668, pond clearance £380 and tree work at woodland £550 at Queens Copse however this is offset by increased expenditure in 2022 on Village Green £433; general admin for laptop £168; cemetery work £527; training £97.00.

Signed: *J. Celia Howe* Chairman

Date: 25/05/22

Date	VAT Registration No.	TO WHOM PAID	PARTICULARS OF PAYMENTS	Parks & Open Spaces	Clerks Salary & Pension Expenses	Staff Pension Schemes	General Admin	Wholesales LGAs 1371 s.142	Cemetery Extension	Highways & ROW Act 1355 s.250	Diabetes & Sight 1344	SID	Training	Property Maintenance	Citizen Advice Bureau (Compensation)	Queens Copse Woodland LGA 1372	Grant Months	VAT	Total Inc VAT
14/04/2021		Clerk	Salary March 2021		583.04														583.04
		HMRC	Payment due 19 April 2021		3.90														3.90
		Clerk	Expense Jan- Mar 2021 & Reimbursements		48.28														48.28
		Wheeler Brown	Payroll Services to March 2022				210.00					91.00							301.00
		DAPTC	Planning Concepts Training [IC]										39.00						39.00
		CAB	Donation for 2021/22												300.00				300.00
06/05/2021	91635234	Clerk (RBU)	Reimbursement for Tommy Figure				336.67					166.66							503.33
	25665993	Clerk (Curry PC World)	Reimbursement for Janovo Laptop				432.09												432.09
		Clerk	Annual Insurance Premium		580.94														580.94
		HMRC	Payment due 19th May		8.00														8.00
28/05/2021		ICO	Data Registration Fee Annual		553.24														553.24
03/06/2021		HMRC	Salary & Pension Bonus May 2021		35.60														35.60
		HMRC	Payment due 19 June 2021				464.12												464.12
30/06/2021		DAPTC	Annual Subscription				86.27												86.27
		Clerk	Reimbursement of Expenses		580.94														580.94
		HMRC	Payment due 21 July 2021		8.00														8.00
		Holt Parish Hall	Hire of Hall 2021				6.00												6.00
		Dorset Council	Training (CM) Changing Chairs				6.00						25.00						31.00
28/07/2021		DAPTC	Salary July 2021		580.64														580.64
		HMRC	Payment due 19 Aug 21		8.20														8.20
08/09/2021		CLERK	Salary August 2021		580.64														580.64
		HMRC	Payment due 19 Sep 21		8.20														8.20
		HMRC	Payment due 18 Dec											120.54					120.54
		Source for Business	Water Supply Cemetery Jan to July 2021																
	89529654	CLERK	Reimbursement of Paint for BT Box																
	78537577	Vision ICT	Website hosting and email Nov 21 to Oct 22					198.00											198.00
13/10/2021		Clerk	Salary Sept 21		580.94														580.94
		HMRC	Payment due 19 Oct		8.00														8.00
		Holt Village Hall	Hire of Hall for meeting 08 Sept				30.00												30.00
		DAPTC	Code of Conduct Training JW										50.00						50.00
10/11/2021		Clerk	Reimbursement of Expenses Apr -Sep 21		90.00														90.00
		HMRC	Payment due 19 Nov 21		580.64														580.64
15/12/2021		Clerk	Salary November 2021		8.20														8.20
		HMRC	Payment due 18 Dec		592.96														592.96
		C Nilcock	Cemetery Grass Aug 2020 - July 2021		11.00														11.00
19/01/2022		Events Above	Tree Work Queens Copse Lane						1840.00										1840.00
		HMRC	Salary December 2021		592.76														592.76
		HMRC	Payment due 19 Jan		11.20														11.20
		Miles Clifford	Grass Cutting and clearance Cemetery																
		DAPTC	Training (AW) Intro to Planning 07/10/21						100.00										100.00
		Umecov Ltd	Grass Cutting V Green and Cam extension									17.88							17.88
		Clerk	Reimbursement of Expenses		45.00														45.00
02/02/2022		HMRC	Hire of hall for meeting 2022		592.76														592.76
		HMRC	Payment due 19 Jan 2022		11.20														11.20
16/02/2022		Events Above	Water Supply Cemetery July 2021 to Jan 22																
		DAPTC	Tree Work Queens Copse Lane																
		HMRC	Planning Training AW 27 Jan 22																
02/03/2022		Clerk	Salary		592.76														592.76
		HMRC	Payment due 19 March 2022		11.20														11.20
16/03/2022		Clerk	Reimbursement of Expenses											27.00					27.00
		Events Above	Clear tree Woodland OC																
		East Dorset Museum	Donation for Guest Speaker at APRM																
					1348.38														1348.38
					7306.56														7306.56
					137.22														137.22
					1850.02														1850.02
					2175.96														2175.96
					108.98														108.98
					166.66														166.66
					0.00														0.00
					350.00														350.00
					599.46														599.46
					15125.68														15125.68

Date	From Whom Received	Particulars of Receipt	Precept	Grant	Gen Admin	Burials & Memorials	VAT	SID	Interest	Total
	O'Hara	D44 Kerley & D22 Smith				134.00				134.00
30/04/2021	Dorset Council	Precept	8656.61							8656.61
11/05/2021	R SMITH	Burial Ashes Sherman C160A				120.00				120.00
	HMRC	VAT Claim 2020-2021					637.76			637.76
01/07/2021	A. Ives	Edna Walter Headstone D65				470.00				470.00
28/06/2021	Knowlton PC	Shared cost of Lenovo Laptop			168.33					168.33
19/07/2021	O'Hara	Internment Fee Berlin C131				170.00				170.00
06/09/2021	Sherman	Inscription C160A				60.00				60.00
	Stone	Cremation Plot D21				150.00				150.00
29/09/2021	Dorset Council	Precept second payment	8656.61							8656.61
28/10/2021	O'Hara	Internment Fee Burt D102				120.00				120.00
06/21/21	Williams	Addison Memorial D85				120.00				120.00
21/12/2021	Haven (Minster)	Burt Memorial D102				120.00				120.00
26/01/2022	O'Hara	Stone D21 Ashes				120.00				120.00
01/01/2022	NS&I	Annual interest on savings							0.87	0.87
10/02/2022	AXA Insurance PLC	Insurance Claim for Holtwood Box			4100.00					4100.00
25/02/2022	Tappers	Plot Purchase & Burial Dean D104				450.00				450.00
			17313.22	0.00	4268.33	2034.00	637.76	0.00	0.87	24254.18

Item	Description	Date Acquired	Purchase Value Ex VAT	Insured
1	Millenium Sign Holt Green	2000	£400	Yes
2	Seats on Green x 2	2000 / 2008	£800	Yes
3	Noticeboard Holt		£1	Yes
4	Noticeboard Gaunts Common	2016	£177.50	Yes
5	Noticeboard Holtwood		£1	Yes
6	Noticeboard Cemetery		£1	Yes
7	Deer Fencing Cemetery		£1	Yes
8	Deer Fencing Cemetery Extension		£1	Yes
9	Clerks Laptop & Office Equipment		£1,000	Yes
10	SID Unit	2016	£3,174	Yes
11	Village Pound	1990	£1,000	Yes
12	Cemetery Gates & Piers	1947	£5,000	Yes
13	Cemetery Seats x 3		£150	Yes
14	Cemetery Land	1947	£75	Yes
15	Projector	2016	£455	Yes
16	Finger Blades	2016	£815	Yes
17	Finger Blades x 26	2017	£2,007	Yes
18	Finger Blades x 7	2018	£760	Yes
19	BT Kiosk Broomhill	2018	£1	Yes
20	BT Kiosk Holtwood	2018	£1	Yes
21	BT Kiosk Furzehill	2018	£1	Yes
22	Village Hall Car Park	2019	£1	Yes
23	Woodland at Queens Copse	2019	£1	Yes
Total			£15,824	