

Name of Smaller authority: HOLT PARISH COUNCIL

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**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>25 MAY 2023</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 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) MRS LISA GOODWIN – Clerk &amp; RFO _____ clerk@holtparishcouncil.org.uk _____ 01258 840935 _____</p> <p>commencing on (c) <u>05 JUNE 2023</u></p> <p>and ending on (d) <u>14 JULY 2023</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <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>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) <u>Mrs Lisa Goodwin – Clerk &amp; RFO</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 2022/23 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 2023, 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 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

HOLT PARISH COUNCIL

certifies that during the financial year 2022/23, 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 2022/23: £22,806

Total annual gross expenditure for the authority 2022/23: £18,719

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.

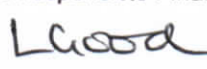
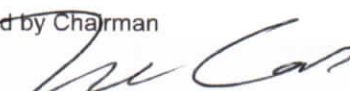
By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), 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 2023.

**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: 24/05/23
	24/5/23	
Signed by Chairman	Date	as recorded in minute reference: PAGE 295 ITEM 19
	24/05/23	
Generic email address of Authority	Telephone number	
denk@holtparishcouncil.org.uk	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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.**



# Annual Internal Audit Report 2022/23

HOLT PARISH COUNCIL

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During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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

10/05/2023

Name of person who carried out the internal audit

ALAN NADEN

Signature of person who carried out the internal audit



Date

10/05/2023

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

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 2023, that:

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

\*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:

24/05/23

and recorded as minute reference:

PAGE 294 ITEM 19

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

Chairman

Clerk

### 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
	✓	

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## Section 2 – Accounting Statements 2022/23 for

### HOLT PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	33,081	42,209	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	17,313	17,789	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,941	5,017	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	7,444	8,966	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	7,682	9,753	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	42,209	46,296	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	42,209	46,296	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	15,824	16,573	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			The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
<b>For Local Councils Only</b>	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)		✓	
11b. Disclosure note re Trust funds (including charitable)			✓

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

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

L. Good

Date

04/05/23

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

24/05/23

as recorded in minute reference:

PAGE 294 ITEM 19

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







## 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](mailto:clerk@holtparishcouncil.org.uk)

[www.holtparishcouncil.org.uk](http://www.holtparishcouncil.org.uk)

### Bank Reconciliation 31 March 2023

TSB Treasurers Account	£37551.59
National Savings Account	£8744.70
Less uncleared payments at 31/03/23	£0.00
<b>Total Balances</b>	<b>£46,296.29</b>

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	2022	2023	Difference	Explanation
3	£6941	£5017	-£1924	Insurance claim of £4100.00 was received for stolen BT Box increasing the income for 2022, however in 2023 there was an increased income from the cemetery of £4410 compared to £2034 in 2022 reducing the difference.
4	£7444	£8966	+£1522	13 monthly salary payments made in this financial year. Salary Scale increase as agreed 2 <sup>nd</sup> November 2022 plus back pay for SCP rise effective 1 April 2022.
6	£7682	£9753	+£2071	Replacement BT Box purchased in 2023 @ £2580.00

Signed:  Chairman

Date: 24/05/2023



Date	From Whom Received	Particulars of Receipt	Precept	Full Plot purchase	Crem plot purchase	Full Burial	Ashes Interred	Memorials & Inscriptions	VAT	Interest	Total
27/04/2022	Dorset Council	Precept first half payment 22/23	8894.50								8894.50
06/04/2022	Bracher Bros	D36 Griffin Internment full burial	P			170.00					170.00
12/05/2022	L Shand	D57 Gray Internment full burial	P			170.00					170.00
20/05/2022	O'Hara	C129 Bradford Internment full burial	P			170.00					170.00
	HMRC	VAT Reclaim							599.46		599.46
23/05/2022	Williams Monumental	C31 Additional Inscription Berlin	P					60.00			60.00
07/06/2022	Williams Monumental	D36 Griffin memorial	P					120.00			120.00
22/06/2022	Cooper	D25 Purchase crem plot	P		150.00						150.00
01/07/2022	O'Hara	D25 Cooper Internment Ashes	P				120.00				120.00
18/08/2022	Williams Monumental	C129 Bradford Additional Inscription	P					60.00			60.00
	Williams Monumental	D25 Ann Cooper Memorial	P					120.00			120.00
07/07/2022	T Smith	D28 Purchase crem plot for Joanne Thomas	P		150.00						150.00
	T Smith	D27 Purchase crem plot T Smith	P		150.00						150.00
30/09/2022	Dorset Council	Precept second half payment 22/23	8894.50								8894.50
04/10/2022	Williams Monumental	D28 Joanne Thomas memorial	P					120.00			120.00
08/10/2022	O'Hara	D28 Internment of ashes J Thomas	P				120.00				120.00
18/10/2022	Haven Memorials	D21 Jim Stone memorial	P					110.00			110.00
	Alex O'Rourke	D99 Purchase full burial plot	P	280.00							280.00
10/11/2022	O'Hara	D25 Internment Ashes Anthony Charles Cooper	P				120.00				120.00
	O'Hara	D81 Audrey Besant full burial	NP			680.00					680.00
	Haven Memorials	D21 Jim Stone memorial	P					10.00			10.00
01/01/2023	NS&I	Interest on savings account								8.13	8.13
	Williams Monumental	D81 Memorial Audrey Besant	NP					470.00			470.00
	Minster Stone	D43 & D44 Kerley Memorials	NP					940.00			940.00
	Haven Memorials	D104 Michael Dean Memorial	P					120.00			120.00
			1789.00	280.00	450.00	1190.00	360.00	2130.00	599.46	8.13	22806.59



Description	Date Acquired	Purchase Value Ex VAT	Replacement Value	Sum insured June 22
<b>Street Furniture</b>				£18,085
Millenium Sign Holt Green	2000	£400		
Noticeboard Holt		£1		
Noticeboard Gaunts Common	2016	£177.50		
Noticeboard Holtwood		£1		
Speed Indicator Device	2016	£3,174		
Finger Blades	2016	£815		
Finger Blades x 26	2017	£2,007		
Finger Blades x 7	2018	£760		
BT Kiosk Broomhill	2018	£1		
BT Kiosk Holtwood	2022	£1,750		
BT Kiosk Furzehill	2018	£1		
				<b>£4,395</b>
<b>General Contents inc computer and ancillary equipment</b>				
Clerks Laptop & Office Equipment		£1,000		
Projector	2016	£455		
				<b>£8,217</b>
<b>Gates &amp; Fences</b>				
Cemetery Gates & Piers	1947	£5,000		
Deer Fencing Cemetery		£1		
Deer Fencing Cemetery Extension		£1		
				<b>£4,488</b>
<b>Fixed Outside Equipment</b>				
Cemetery Seats x 3		£150		
Seats on Green x 2	2000 / 2008	£800		
Cemetery Land	1947	£75		
Noticeboard Cemetery		£1		
Village Hall Car Park	2019	£1		
Woodland at Queens Copse	2019	£1		
<b>Total</b>		<b>£16,573</b>		<b>£35,185</b>