

HAZELBURY BRYAN PARISH COUNCIL – TRANSPARENCY CODE DOCUMENTS – JUNE 2019

1. Expenditure over £100: All payments for any amount are shown in the minutes of monthly parish council meetings published monthly on the web site
2. Year End Accounts: The following copies of a) the Annual Return (Section 2) b) the bank reconciliation and c) explanation of significant variations provide this information
3. Annual Governance Statement: See the following Section 1 of the Annual Return.
4. Internal audit report: See the following Section of the Annual Return.
5. Councillors: See following list of names and outside representative roles of parish councillors
6. Land and building assets: See following list
7. Minutes, agendas etc of formal meetings: Published monthly on the web site

Section 2 – Accounting Statements 2018/19 for

HAZELBURY BRYAN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	58663	31551	<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	17500	18375	<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	24596	13302	<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	5109	5323	<i>Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.</i>
5. (-) Loan interest/capital repayments	1848	1848	<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	62251	28828	<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	31551	27228	<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	31551	27228	<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	359832	363987	<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	32076	31125	<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	<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 2019 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

MDL REQUIRED

Date

23/04/2019

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

07/05/2019

as recorded in minute reference:

089/19/12

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

Signature

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It the column headed "Year ending 31 March 2019" in Section 2 of the AGAR – and will also agree to Box 7 where the ac on a receipts and payments basis. Please complete the highlighted boxes, remembering that un-presented cheques sh negative figures.

Name of smaller authority: **Hazelbury Bryan Parish Council**

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

Financial year ending 31 March 2019

Prepared by (Name and Role): **Malcolm Wilson, Clerk and RFO**

Date: **03/04/2019**

	£	£
Balance per bank statements as at 31/3/19:		
account 1	1287.00	
account 2	25,987.7	
account 3		
account 4		
[add more accounts if necessary]		
account 5		
account 6		
account 7		
account 8		
		27274.71
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/19 (enter these as negative numbers)		
item 1	(47.46)	
item 2		
item 3		
item 4		
[add more lines if necessary]		
item 5		
item 6		
item 7		
item 8		
		(47.46)
Add: any un-banked cash as at 31/3/19		
Net balances as at 31/3/19 (Box 8)		<u><u>27227.25</u></u>

Explanation of significant variations

All other payments	2017/18 £	2018/19 £	Variation £
Audit			
Cemetery	590	501	-90
Fees, subs	1456	1284	-172
Insurance	352	359	6
Land maintenance	2571	2732	161
Legal	1106	856	-251
Office	0	3	3
Stationery	15	8	-7
Postage	200	284	83
Playing field	41	43	2
Highways, signs etc	987	1181	193
Pavilion expenses	556	3605	3049
Training	697	949	252
Hall hire	0	25	25
Dog waste bins	134	195	61
Website	1424	1320	-104
Other	271	1593	1321
Pavilion project	30	1437	1407
NeighborhoodPlan	33883	2677	-31206
VAT	9128	6482	-2646
	8810	3294	-5516
	<u>62251</u>	<u>28828</u>	<u>-33423</u>

Explanation of significant variations

Explanation of significant variations	2017/18 £	2018/19 £	Variation £
Total other receipts	24596	13302	-11294
Cemetery income- more burials	930	1415	485
Allotment charges (water bill largely)	230	515	285
Insurance contribution re village hall- lower premium	982	1119	-137
pavilion hire - full year of use	255	1135	880
Interest	17	17	0
VAT reclaim - less expenditure 2017/18 compared 2016/17	9035	2612	-6423
Other income:			
Neighbourhood Plan grants	9336	5841	
Other N Plan contributions	1000	0	
Pavilion grants and donations	1750	0	
DCC Fingerpost grants	923	0	
Tree work contributions	0	215	
Defibrillator donations	0	569	
	13009	6625	-6384
Net variation			-11294

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

HAZELBURY BRYAN 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 2019, 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.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

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

07/05/2019

and recorded as minute reference:

089/19/C

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

Chairman

Steu

Clerk

MDL

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

www.hazelburybryan.com

Annual Internal Audit Report 2018/19

HAZELBURY BRYAN PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 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	Agreed? Please choose one of the following		
	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 and year-end bank account reconciliations were properly carried out.	✓		
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 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (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

17/04/2019

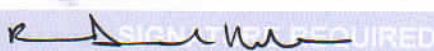
DD/MM/YY

DD/MM/YY

Name of person who carried out the internal audit

Mrs R Darkin-Miller LLB(Hons) FCA

Signature of person who carried out the internal audit



Date

23/04/2019

*If the response is 'no' you must include a note to 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).

Contact Sheet - Hazelbury Bryan Parish Council

Name	Address	Tel	Representation on outside bodies	Email
Steve MURCER (Chairman)	Larks Hey, Pidney, Hazelbury Bryan, DT10 2EB	817 919		stevemurcer@talk21.com
Phil DIMMOCK	Kusala, Churchfoot Lane, Hazelbury Bryan, DT10 2DS	01344 638666		info@aviationsecurity.co.uk
Ken HUGGINS	Shambhala, Partway Lane, Hazelbury Bryan, DT10 2DP	818 223		kenhuggins@hotmail.co.uk
David MAUGHAN (Vice Chairman)	The Coach House, Rawlsbury Court, Hazelbury Bryan, DT10 2DS	817 805	Village hall committee	d_ajmaughan@btinternet.com
Sarah MEEKS	Hazeldene, Back Lane, Kingston, DT10 2DT	817437		Sarah.meeks78@gmail.com
Martin RICHARDS	Folly View (Adj Martin Richards Ag. Eng. Ltd.), Kingston, DT10 2DT	817 372		tractorbits@gmail.com
Val RUBIE	5 Partway Lane, Hazelbury Bryan, DT10 2DP	818293		valrubie@btinternet.com
Malcolm Wilson Clerk	4 The Orchard, Ibberton, Blandford Forum, DT11 0EL	817786		parishclerk@hazelburybryan.com

Hazelbury Bryan Parish Council – Transparency Code – land and building Assets – 2019

Description	Location	Owner/custodian	Date of acquisition	Cost or proxy value	Present use
The Keep 2.55 acres	HB village centre	Parish council	unsure	£25,500 April 2015	Allotments
Alec's Field 1.907 hectares	HB village centre	Parish council	1950	£50,000 April 2015	Playing field
Cemetery	Churchfoot Lane	Parish council	1946(?)	£4,550 April 2015	Cemetery
Village hall and small area of land at front	Partway Lane	Parish Council as trustee	unsure	£150,000 April 2014 (redevelopment value)	Village hall
Community pavilion	Alec's Field	Parish council	2017	£111,000	Community building