HAZELBURY BRYAN PARISH COUNCIL – TRANSPARENCY CODE DOCUMENTS – Year end march 2023

1. Notice of Public Rights and Publication of Annual Governance and Accountability Return – These are on the web site following the internal audit (May 2023) and the external audit (September 2023)

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. Expenditure over £100: All payments for any amount are shown in the minutes of monthly parish council meetings published monthly on the web site

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 2022/23 for

HAZELBURY BRYAN PARISH COUNCIL

	Year ending 31 March 2022 £	Year ending 31 March 2023 £	Notes and guidance: 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	30675	35785	*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	20468	21288	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	5723	9007	*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	5157	5650	*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	1848	1848	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	14076	17265	*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	35785	41317	*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	35785	41317	*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	366393	366393	*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	28108	27045	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)			✓	*The figures in the accounting statements above do not include any Trust transactions.*

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

MJL

Date 08/05/2023

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

09/05/2023

as recorded in minute reference:

093/23/iv

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

Bank reconciliation - Template

This reconciliation should include **all** bank and building society accounts, including short term investment account
It **must** agree to Box 8 in the column headed "Year ending 31 March 20XX" in the Accounting Statements of the AG
agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighte
remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Hazelbury Bryan Parish Council

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

Financial year ending 31 March 2023

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

Date: 06/04/2023

		£	£
Balance per bank statements as at 31/3/23:			
	Current	10,014.72	
	Savings	31,335.6	
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			41,350.36
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/23 **(enter these as negative numbers)**			
	chq 1445	(33.00)	
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			(33.00)
Add: any un-banked cash as at 31/3/23			
			-
Net balances as at 31/3/23			**41,317.36**

Other receipts

2021/22	5723	2022/23	9007
		Difference	3284
		% Change	*57%* Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

	2021/22 £	2022/23 £	Difference	Explanation (Ensure each explanation is quantified)
	1026	*1134*	***108***	VAT reclaim
	2	55	***53***	Interest - reflects rise in rates generally
	635	1775	***1140***	Cemetery - more burials
	0	545	***545***	allotments - timing difference in rent received
	862	881	***19***	Insurance premium reimbursement from village hall
	535	3077	***2542***	Pavilion hire - more usage, school contract boosted significantly
	2661	1538	***-1123***	Neighbourhood Plan grant from Locality in 2023; no insurance claim money in2023
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**5721**	**9005**	**3284**	

Enter more lines as appropriate

All other payments

2021/22	14076	2022/23	17265
		Difference	3189
		% Change	***23%*** Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)

	2021/22 £	2022/23 £	Difference	Explanation (Ensure each explanation is quantified)
	120	*521*	***401***	***Allotment rent timing difference***
	307	445	***138***	2022 nubers allowed exemtion external audit
	1504	1603	***99***	Cemetery maintanance - minor
	204	216	***12***	Travel - minor
	390	402	***12***	Subsscriptions - minor
	2770	2906	***136***	Insurances - minor
	290	1548	***1258***	2022 exceptionally low, 2023 back on budget; Dorset Council rights of way SLA and nature conservati
	14	385	***371***	Legal costs - land encroachment solcitors letter in 2023
	180	130	***-50***	office expenses - minor
	712	793	***81***	Stationery and publishing - minor
	79	81	***2***	Postage - minor
	739	1544	***805***	Playing feld - additional grass cutting and maintenanc work
	0	653	***653***	Highways. Signs, notices etc - fingerpost sign repairs
	995	1806	***811***	Pavilion running costs - significant rises in utility costs, electricity particularly
	492	0	***-492***	Grants - none on 2023 yet
	50	0	***-50***	Training - minor
	48	152	***104***	Hall hire - full non-covid year
	1518	1638	***120***	Dog waste bin emptying - fee increase
	291	268	***-23***	Web site - minor
	2238	1087	***-1151***	Other - Defibrilator costs 2023; Cemetery damage repairs of £1,800 in 2022
	1134	1086	***-48***	VAT recaim
Total	**14075**	**17264**	**3189**	

Enter more lines as appropriate

Section 1 – Annual Governance Statement 2022/23

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 2023, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
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.*

	Yes	No	N/A	
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.			✓	*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 must be published with the Annual Governance Statement.**

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

09/05/2023

and recorded as minute reference:

093/23/ iii

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

Chairman X [signature]

Clerk [signature]

www.hazelburybryan.com

Annual Internal Audit Report 2022/23

HAZELBURY BRYAN PARISH COUNCIL

http://www.hazelburybryan.com/

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).* SEE ATTACHED NOTE		✓	

	Yes	No	Not applicable
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: 27/04/2023

Name of person who carried out the internal audit: Mrs R Darkin-Miller LLB(Hons) BFP FCA

Signature of person who carried out the internal audit: [signature]

Date: 05/05/2023

***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).

Hazelbury Bryan Parish Council AIAR 2022/23

Internal Auditor note on test N:
In order to test compliance with the Council's requirement for the exercise of public rights, I checked to see that the authority complied with the publication requirements for the AGAR 2021/22.

As the Council was over £25k last year, then before 13/06/22 (the start of its public rights period) it was required to publish:
•Public rights notice, including a note that the accounts are unaudited
•Section 1 – Annual Governance Statement 2021/22
•Section 2 – Accounting Statements 2021/22

On or before 30/09/22 it was required to publish:
•Notice of conclusion of audit
•Section 1 – Annual Governance Statement 2021/22
•Section 2 – Accounting Statements 2021/22
•Section 3 – External Audit report 2021/22

I was able to prove that the public rights publications were published by the due date, but was unable to find either the notice of conclusion or audit or the external audit report on the Council's website. The latter was added on 28/04/23. The Clerk noted that these were published on the notice board, but that he has no evidence that they were published on the website. I have, therefore, assessed this test as a 'fail'.

R Darkin-Miller LLB (Hons) BFP FCA 05/05/23

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of | Hazelbury Bryan Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website –
https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

BDO LLP - Southampton

External Auditor Signature | DocuSigned by: BDO LLP F88E8F3322FA4B1... | Date | 07 September 2023

Contact Sheet - Hazelbury Bryan Parish Council – April 2021

Name	Address	Tel	Representation on outside bodies	Email
Steve MURCER (Chairman)	Larks Hey, Pidney, Hazelbury Bryan, DT10 2EB	817 919		stevemurcer@talk21.com
Ivana BOOKER	11 The Green, Kingston, Hazelbury Bryan, DT10 2DX	07871 456047		Ivana.m.booker@gmail.com
Ken HUGGINS	Shambhala, Partway Lane, Hazelbury Bryan, DT10 2DP	818 223		kenhuggins@hotmail.co.uk
Martin RICHARDS	Folly View (Adj Martin Richards Ag. Eng. Ltd.), Kingston, DT10 2DT	817 372		tractorbits@gmail.com
Neil ROBSON	Roseland House, Pidney, Hazelbury Bryan, DT10 2EB	817095 07771 804833		neil@narobson.com
Val RUBIE (Deputy Chairman)	5 Partway Lane, Hazelbury Bryan, DT10 2DP	818293		valrubie@btinternet.com
Liz Stockley	1 Church View, Hazelbury Bryan, DT10 2DF	817795 07796 310766		Stockleyfarms@hotmail.co.uk
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 – 2023

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