SYDLING ST NICHOLAS PARISH COUNCIL

TRANSPARENCY CODE FOR SMALLER AUTHORITIES 2015

Relevant documentation – 2023/2024

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: Certificate of Exemption, Annual Governance Statement, Accounting statements, Internal audit report, bank reconciliation and explanation of significant variations provided

3. Councillors: See following list of names and outside representative roles of parish councillors

4. Land and building assets: See following list

5. Minutes, agendas etc of formal meetings: Published monthly on the web site

David Green

Parish Clerk May 2024

Certificate of Exemption – AGAR 2023/24 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

SYDLING ST NICHOLAS PARISH COUNCIL

certifies that during the financial year 2023/24, 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 2023/24:	£13,755
Total annual gross expenditure for the authority 2023/24:	£12,457

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 2020
- In relation to the preceding financial year (2022/23), 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 2024.
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:	13/05/2024
DL	13/05/2024		
Signed by Chair	Date	as recorded in minute reference:	
CL	13/05/2024	Sydling St Nicholas PC minutes May 2024	

Generic email address of Authority

sydlingstnicholas@dorset-aptc.gov.uk

Telephone number

07542 928169

*Published web address

https://www.parish-council.com/SydlingStNicholas/index.asp

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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

SYDLING ST NICHOLAS PARISH COUNCIL

https://www.parish-council.com/SydlingStNicholas/index.asp

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

O. **(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

04/05/2024

Name of person who carried out the internal audit

J P Consultants – J. Paul

Signature of person who carried out the internal audit

Date 04/05/2024

*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 2023/24

We acknowledge as the members of:

SYDLING ST NICHOLAS 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 2024, 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:

13/05/2024

and recorded as minute reference:

Sydling St Nicholas PC minutes May 2024

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

Chair CL

Clerk DG

Information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	✓	

https://www.parish-council.com/SydlingStNicholas/index.asp

Section 2 – Accounting Statements 2023/24 for

SYDLING ST NICHOLAS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*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	5,113	4,651	*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	8,032	9,035	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	3,349	4,720	*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	2,962	3,228	*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	8,881	9,228	*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	4,651	5,950	*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	4,651	5,950	*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	53,671	53,557	*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	0	0	*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 exclude any Trust transactions.*

I certify that for the year ended 31 March 2024 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

SIGNATURE REQUIRED DL

Date 13/05/2024

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

13/05/2024

as recorded in minute reference:

Sydling St Nicholas PC minutes May 2024

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

SIGNATURE REQUIRED CL

Bank reconciliation - Template

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

Name of smaller authority: SYDLING ST NICHOLAS PARISH COUNCIL

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

Financial year ending 31 March 2024

Prepared by (Name and Role): DAVID GREEN, CLERK & RFO

Date: 13/05/2024

		£	£
Balance per bank statements as at 31/3/24			
	Lloyds	5,949.2	
	account 2		
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			5,949.2
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/XX **(enter these as negative numbers)**			
	item 1		
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			-
Add: any un-banked cash as at 31/3/XX			
			-
Net balances as at 31/3/24			**5,949.2**
What is the figure in Box 8 in the Accounting Statement?			5,950.0

Does the bank reconcilation above agree to Box 8? - Error in the above bank reconcilation or the figure in box 8

Accounting statements 2023-24

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending				Notes and guidance	Explanation required
	31-Mar-23	31-Mar-24	Variance £	Variance %	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	5,113.00	4,651.00			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	8,032.00	9,035.00	1003	12%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	3,349.00	4,720.00	1371	41%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	2,962.00	3,228.00	266	9%	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contirbutions, employers pension contributions, gratuities and severance payments.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	8,881.00	9,228.00	347	4%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	No explanation required
7. (=) Balances carried forward	4,651.00	5,950.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short term investments	4,651.00	5,950.00			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	53,671.00	53,557.00	-114	0%	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.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Other receipts

2022/23	3349	2023/24	4720
		Difference	1371
		% Change	*41%* 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)

Please ensure you complete the value for both years, please do not provide the movement only.

	2022/23 £	2023/24 £	Difference	Explanation (Ensure each explanation is quantified)
			0	
	432	928	*496*	VAT - Increased repayment from 2021/2022 expenditure
	2917	3792	*875*	Other - Mower sale £ 750, Increased donations £ 125
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	3349	4720	1371	

Enter more lines as appropriate

Reserves

Box 7	5950	Precept	9035

	£	£	£
Earmarked reserves:			
Mower	1109		
Footpaths	754		
Playpark	1025		
Capital	786		
Defibrillator	0		
Elections	593		
		4267	
General reserve	1683		
		1683	
Total reserves (must agree to Box 7)			5950

Name of Smaller authority: SYDLING ST NICHOLAS PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

NOTICE	NOTES
1. Date of announcement: (a) 02/06/2024	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
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 2024, these documents will be available on reasonable notice by application to:**	
(b) David Green, Clerk & RFO sydlingstnicholas@dorset-aptc.gov.uk	(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
commencing on (c) 3rd June 2024	(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
and ending on (d) 12th July 2024	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • 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. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
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: **BDO LLP** Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk	
5. This announcement is made by (e) David Green Clerk & RFO	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

SYDLING ST NICHOLAS ASSET REGISTER 31st March 2024

Ref No	Description	Date Acquired	Value	Disposal	Net Value
1	Bus Shelter on Main Road	NK	£ 5,000.00		£ 5,000.00
2	4 Seats	NK	£ 1,200.00		£ 1,200.00
3	1 Ride on mower	Apr-18	£ 2,100.00	Mar-24	
	1 Strimmer	NK	£ 230.00		£ 230.00
4	Play equipment	NK	£ 25,755.00		£ 25,755.00
5	2 Notice Boards	NK	£ 500.00		£ 500.00
		NK	£ 390.00		£ 390.00
6	Village Green	NK	£ 8,000.00		£ 8,000.00
7	Playing Park	NK	£ 6,000.00		£ 6,000.00
8	The Spinney	NK	£ 3,000.00		£ 3,000.00
9	The Poor Lot	NK	£ 1,000.00		£ 1,000.00
10	H P Laptop	Mar-20	£ 358.00		£ 358.00
11	Stadia Goals	Nov-21	£ 138.00		£ 138.00
12	New litter bin – play park	Jan-23	£ 257.00		£ 257.00
13	Coronation Swing	May-23	£ 1,729.00		£ 1,729.00
				TOTAL	£ 53,557.00

SYDLING ST NICHOLAS PARISH COUNCIL

MEMBERS & REPONSIBILITIES LIST 2023-2024

Name	Responsibility
Cllr Chris Legg	Chairman
Cllr Patricia Davies	Vice-Chair
Cllr Graham Durack	Play area & Flood Warden
Cllr Shell Durack	Trees & Highways Warden
Cllr Stephen Shears	Planning
Cllr Andy Newman	Website
Cllr Diane Tucker	Footpaths
David Green	Parish Clerk