

IWERNE COURTNEY & STEPLETON PARISH COUNCIL

TRANSPARENCY CODE FOR SMALLER AUTHORITIES – DOCUMENT LOCATION

2022-2023

- All items of expenditure above £100 – see published minutes
- See AGAR 2022-2023 documents for:
 - 1) Certificate of Exemption
 - 2) Annual governance statement
 - 3) Accounting statements
 - 4) Internal audit report
 - 5) Explanation of Variances
 - 6) Bank reconciliation
 - 7) Notice of Public Rights 2022-2023
 - 8) List of councillor or member responsibilities
 - 9) Details of public land and building assets
- Minutes, agendas and meeting papers of formal meetings – refer to website:
<https://www.dorsetparishes.gov.uk/council/iwerne-courtney-and-stepleton-parish-council/>

David Green

Parish Clerk, May 2023

Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

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.

IWERNE COURTNEY & STEPLETON 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: **£8,612** PER AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23: **£10,811** PER AMOUNT £00,000

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



17/05/2023

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

17/05/2023

Signed by Chairman

Date



17/05/2023

as recorded in minute reference:

IWERNE COURTNEY & STEPLETON PARISH COUNCIL MINUTES MAY 2023 11(1)

Generic email address of Authority

iwernecourtney@dorset-aptc.gov.uk

Telephone number

07542 928169

*Published web address

<https://shroton.org/parishcouncil.php>

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

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<https://shroton.org/parishcouncil.php> AVAILABLE WEBSITE/WEBPAGE ADDRESS

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.			✓
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).	✓		
O. (For local councils only)	Yes	No	Not applicable
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

Name of person who carried out the internal audit

13/04/2023

22/11/2022

DD/MM/YYYY

JP CONSULTANTS INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

13/04/2023

*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:

IWERNE COURTNEY & STEPLETON 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:

17/05/2023

and recorded as minute reference:

IWERNE COURTNEY MINUTES MAY 2023
11 (c)

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

Chairman

 SIGNATURE REQUIRED

Clerk

 SIGNATURE REQUIRED

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
✓	

<https://shroton.org/parishcouncil.php> AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

IWERNE COURTNEY & STEPLETON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	16,716	16,008	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	8,625	5,730	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14,149	2,882	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	4,523	3,152	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	18,959	7,658	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	16,008	13,810	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	16,008	13,810	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	33,818	36,098	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 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



Date

17/05/2023

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

17/05/2023

as recorded in minute reference:

IWERNE COURTNEY & STEPLETON PARISH COUNCIL MINUTES MAY 2023
11 (b)

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



Accounting statements 2022-23

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		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-22	31-Mar-23				
					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	16,716.00	16,008.00			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	8,625.00	5,730.00	-2895	-34%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	Please explain within the relevant tab
3. (+) Total other receipts	14,149.00	2,882.00	-11267	-80%	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	4,523.00	3,152.00	-1371	-30%	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.	Please explain within the relevant tab
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	18,959.00	7,658.00	-11301	-60%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	16,008.00	13,810.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short term investments	16,008.00	13,810.00			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	33,818.00	36,098.00	2280	7%	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).	Enter figures

Precept or rates and levies

2021/22 8625 2022/23 5730

Difference -2895
 % Change -34% yes explain

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
8,625.00		5,730.00		-2895	Reduced precept request - lower anticipated expenditures
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	8625	5730		-2895	

Enter more lines as appropriate

Other receipts

2021/22 14149 2022/23 2882

Difference -11267
 % Change -80% 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)
				0	
£ 12,801.17		£ -		-12801.17	Donations - Play area - one off £12,801.17 donation re play park refurbishment
£ 17.00		£ 240.00		223	Donation - Defibrillator donation difference
£ 1,190.83		£ 2,269.04		1078.21	VAT Refund difference
£ -		£ -		0	
£ -		£ 233.28		233.28	Donation - Community project donation (nothing prev year)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	14009	2742.32		-11266.68	

Enter more lines as appropriate

Staff costs

2021/22 4523 2022/23 3152

Difference -1371
 % Change -30% yes explain

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
4,523.00		2,698.00		-1825	Clerk resignation - no paid Clerk between June 2022-January 2023
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	4523	2698		-1825	

Enter more lines as appropriate

All other payments

2021/22	18959	2022/23	7658
		Difference	-11301
		% Change	-60%

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)
£ 14,401.20		£ 2,331.16		-£ 12,070.04	Play Areas Expenditure on refurbishment of play area in previous year
£ 110.05		£ 937.93		£ 827.88	General Parish Noticeboard replacement in 2022-2023 £ 700
£ 275.00		£ 75.00		-£ 200.00	Audit
£ 150.80		£ 138.08		-£ 12.72	Subscriptions
£ -		£ 321.34		£ 321.34	Donations Jubilee contribution in 2022-2023
£ 485.51		£ 542.43		£ 56.92	Insurance
£ 30.00		£ 285.00		£ 255.00	Training Additional training - New councillors
£ 97.24		£ 387.21		£ 289.97	Website New website development
£ 495.00		£ 1,260.00		£ 765.00	The Glebe Tree work Sept 2022-2023 £ 750 net
£ 30.00		£ 136.90		£ 106.90	PC Projects
£ -		£ 417.13		£ 417.13	Clerks expenses New laptop £ 350
£ 140.00		£ 140.00		£ -	Allotments
£ 2,744.20		£ 686.77		-£ 2,057.43	VAT Reduced VAT incurred - play area refub in previous year
Total	£ 18,959.00	£ 7,658.95		-£ 11,300.05	

Enter more lines as appropriate

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 Authority and to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the reconciliation remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: **IWERNE COURTNEY & STEPLETON PARISH COUNCIL**

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

Financial year ending 31 March 2023

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

Date: **09/04/2023**

	£	£
Balance per bank statements as at 31/3/23		
Bank of Scotland CA	£13,810.10	13,810.1
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/23 (enter these as negative numbers)		
item 1		-
Add: any un-banked cash as at 31/3/23		
		-
Net balances as at 31/3/XX		13,810.1

**Name of Smaller authority: IWERNE COURTNEY & STEPLETON 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: 19th May 2023 (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) David Green 32 Field Close Sturminster Newton Dorset DT10 1QW iwernecourtney@dorset-aptc.gov.uk</p> <p>commencing on (c) 5th June 2023</p> <p>and ending on (d) 14th July 2023</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>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</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</p>

5. This announcement is made by (e) David Green, Clerk & RFO	the responsible financial officer for the smaller authority
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LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and ‘other’ smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the ‘period for the exercise of public rights’, during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities’ accounting records are available to inspect. This will be 3-14 July 2023 for 2022-23 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor’s remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records

that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the	If you wish to contact your authority's appointed external auditor please write to the address in
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publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Iwerne Courtney & Stepleton Parish Council

Fixed Assets & Property Register

Recorded Property Log Date	Detail and/or Change with known transaction or purchase date	Current value	
Jul-2012	Bus shelter	3,916.17	
	5 Benches	1,401.06	
	2 Grit Bins	245.00	
	Oak Map Case and Village map	809.60	
	War Memorial	1.00	
	Millennium Cross	1.00	
	Marlow Pedestrian Gates	1273.05	
		7,646.88	
	Items of play equipment for the redeveloped play area on The Glebe, Iwerne Courtney Big Lottery Grant	Nominal value after gifting by SPAAG to Parish Council	Purchase Price by SPAAG 12 Oct 2010
	Playdale Equipment		
	Timber Team Swing	1.00	2,057.00
	Spring Motorbike	1.00	643.00
	Inclusive Orbit	1.00	3,454.00
	City Gravity Bowl	1.00	964.00
	Log Walk - 2 X 600m	1.00	94.00
	Intertwine	1.00	686.00
	City Loudspeaker	1.00	620.00
	City Twin Rider (see saw)	1.00	1,449.00
	City Pole Spinner	1.00	1,013.00
	Wicksteed Equipment		
	Rocking Horse	1.00	3,556.00
	Miscellaneous items at the Play Area		
	2 gates and perimeter fencing 100m	1.00	800.00
	1 Yew Wood bench 1.5m (gifted to SPAAG)	1.00	500.00
	1 Yew Wood backed seat 1.5m (gifted to SPAAG)	1.00	500.00
	Total purchase price/value by SPAAG 12 Oct 2010		16,336.00
	Pre 2010 play area equipment		

	RCD Wooden Swing Frame	1.00	Supplied at no cost
	Play Quest junior system – slide & activity frame	1.00	6386.47
	Elephant coil spring mobile	1.00	1,180.33
	Play area value sub-total	16.00	
	Total Value at July 2011	7663.00	
July 2011	Transfer of The Glebe from NDDC	1.00	
February 2012	Two x 350L Grit Bins	259.20	
May 2012	Jubilee Bridge (insured for £7,500)	7500.00	
Dec 2012	Four flood boards	72.00	
April 2013	Total Value at 31 Mar 2013	15,495.00	
June 2013	Jubilee Bridge Plaque	195.00	
April 2014	Total Value at 31 Mar 2014	15,690.00	
June 2015	Total Value at 31 Mar 2015	15,690.00	
May 2016	Total Value at 31 March 2016	15,690.00	
April 2017	Window Panes installed May 2016 Noticeboard installed Sept 2016 Acer Drummondii bought and planted Feb 2017 Total Value at 31 March 2017	£70 £510.78 £132 £16,402.78	
Sep 2017	Picnic Table	£278.45	
Dec 2017	2 Dog waste bins (lids & liners) and 2 installation posts	£304	
March 2018	4 village gateways (PC) - 2 with names 2 without names 2 village gateways (DCC) – with names Total Value at 31 March 2018	£3965 £20,950.23	
July 2018	Replacement scramble net and spare rope strops	£517.36	
Oct 2018	WW1 Commemorative Bench Memorial Tree Plaque (brass plate and wooden stand)	£1054.20 £ 51.00	
Mar 2019	Dog Fouling & No Dog signage Property & Assets Total Value at 31 March 2019	£ 55.32 £22,628.11	
Dec 2019 Jan 2020	Prunus 'Pandora' – replacement tree for the Glebe 2 village gateways (PC) – Farrington with names	£70.83 £2140.47	

	Property & Assets Total Value at 31 March 2020	£24,839.41	
Sept 2020 March 2021	Replacement battery for village defibrillator Replacement pads for village defibrillator (disposable items) Purchase cost and VAT	£ 235 £ 43 £ 278	£ 47 £ 8.60 £55.60
	Property & Assets Total Value at 31 March 2021	£25,173.01	
October 2021	Play area refurbishment project a. Bespoke triple tower climbing frame as per design b. Rubber grass mats (54) -22mm residential and commercial use, 4 pegs and cable ties – around the climbing frame c. Ground reinforcing mesh d. [Installation service for rubber mats and mesh e. Rubber grass mats (16) -22mm residential and commercial use, 4 pegs and cable ties – under swing set f. Ground reinforcing mesh g. [Installation service for rubber mats and mesh h. Replacement swing chains for 2 seats i. Replacement bearings for existing swing hooks j. [Installation service for chains and bearings k. Hanging bars with corresponding mats (previously £600) These mats were not required as they were already on the surface. They have been discounted from the balance (£130). l. Replacement post on log trail m. Steps for speaking tubes n. Replacement runner boards for seesaw horse to be completed at a future date. Value of play equipment, mats & fittings purchased Total equipment purchase cost including VAT Add Fixed Assets value 31 March 2021 = Removal & disposal of Play Quest junior system slide & activity frame (£6,386.47) Property & Assets total value at 27 October 2021	Purchase Price a. £ 9870.00 b. £ 1169.64 c. £ 245 d. £ 550 e. £ 346.56 f. £ 75 g. £ 120 h. £ 120 i. £ 80 j. £ 50 k. £470 nil nil £ 150.00 £ 12,526.20 £ 15,031.50 £40,204.51 £6,386.47 £ 33,818.04	VAT@ 20% £ 1974 £ 233.93 £ 49 £ 110] £ 69.31 £ 15 £ 24] £ 24 £ 16 £ 10] £ 94 nil nil £ 30 £ 2,505.30
May 2022	Play area refurbishment project: a. Swing frame with metal top pole and wooden legs for 2 swing seats (swing seats not supplied, to be reused existing ones) b. [Installation of new swing frame c. Replace foot rails on horse Value of play equipment, fittings purchased Total equipment purchase cost including VAT Property & Assets total value at 18 May 2022	£ 784.17 £ 400 £ 125 £909.17 £1091.00 £ 34,909.04	£ 156.83 £ 80] £ 25 £ 181.83

May 2023	Additional assets: Note 15 below – PC laptop Note 16 below – new noticeboard Total costs including VAT Property & Assets total value at 17th May 2023	£ 290.83 £ 699.85 £ 1,188.81 £ 36,097.85	
Property & Fixed Asset Register July 2011 – Note 1			
Fixed Assets - Change in Requirements by BDO Stoy Hayward Each asset owned by the PC should be recorded on the asset register at its original purchase cost. In the event that the original purchase cost is not known at the time of recording, the body should, have taken appropriate advice, establish a current value for the asset. This value will act as a proxy for the original purchase cost and remain unchanged until disposal. The requirement is then to include the value recorded in the Asset Register in Box 9 Section 1 of the Annual Return. Community assets should be included at their historic cost value or given a £1 nominal value.			
Property & Fixed Asset Register June 2012 – Note 2			
Transfer of land in the village known as the Glebe from NDDC to the Parish Council. With a one-off payment of £3,000 for maintenance and upkeep costs for three years. Are trees the property of the Parish Council?			
Property & Fixed Asset Register August 2013 – Note 3			
Valuation for Jubilee Bridge amended to reflect insured value as instructed by BDO Stoy Hayward leading to £2,000 increase in value of fixed assets.			
Property & Fixed Asset Register May 2014 – Note 4			
No assets added to the Property & Fixed Assets Register			
Property & Fixed Asset Register June 2015 Note 5			
No assets added to the Property & Fixed Assets Register Clerk reordering property and fixed assets register to include descriptions and photographs			
Property & Fixed Asset Register May 2016 - Note 6			
No assets added to the Property & Fixed Assets Register during FY 2015/2016			
Property & Fixed Asset Register May 2017 - Note 7			
Window Panes installed in Cricketer's bus stop May 2016 Noticeboard installed in Cricketer's bus stop Sept 2016 Acer Drummondii bought and planted on the Glebe Feb 2017		£70 £510.78 £110	£22 VAT

<p>Property & Fixed Asset Register April 2018 - Note 8</p> <p>1 picnic table 2 dog waste bins and installation posts 4 village traffic calming gateways – 2 with signs and 2 without signs 2 village traffic calming gateways – with signs (DCC A350 Corridor Fund)</p>	<p>£232.04 £304 £3965</p>	<p>£46.41 VAT £50.67 VAT VAT unrecoverable</p>
<p>Property & Fixed Asset Register May 2019 – Note 9</p> <p>Replacement scramble net, spare strops and fixings WW1 Commemorative bench</p> <p>Memorial tree plaque (brass plate- wooden stake) Dog Fouling & No Dogs signage</p>	<p>£ 517.36 £ 1054.20</p> <p>£ 51. £ 52.32</p>	<p>£ 86.23 £175.70</p> <p>VAT unrecoverable £9.22</p>
<p>Property & Fixed Asset Register June 2020 – Note 10</p> <p>Replacement tree for the Glebe (December 2019) Dorset Council Highways BSU for the production, assembly and installation of two road traffic gateways for Farrington at OS GR 841149 and OS GR 841154. (No 1 966mm w x 2.3m h) and (No.2 966mm w x 1.8m h) (Jan 2020)</p>	<p>£ 70.83</p> <p>£ 2140.47</p>	<p>£ 14.17</p> <p>VAT unrecoverable</p>
<p>Property & Fixed Asset Register April 2021 – Note 11</p> <p>Replacement battery for village defibrillator (September 2020) Replacement pads for village defibrillator (March 2021)</p> <ol style="list-style-type: none"> 1. This equipment was purchased by a village community group in 2016. 2. There is currently, no village organisation or support group ready to own and maintain this village equipment. 3. The Parish Council has provided financial support for the purchase of vital equipment replacement costs. 4. A decision about the ownership, fundraising to support and maintain this equipment is to be made by the community in May or June 2021. 5. This matter was discussed at the APM 7 May 2021. Council to further support the facility and calculate the annual precept for costs accordingly. 	<p>£ 235 £ 43</p>	<p>£ 47 £ 8.60</p>
<p>Property & Fixed Asset Register October 2021 – Note 12 and 13</p> <p>Parish Council Play Area Refurbishment Project</p> <p>Note 12 Removal of old Play Quest junior system & slide activity frame with a former replacement value of £6,386.47</p> <p>Note 13 Replacement play area equipment installed by Active Garden Ltd October 2021</p> <p>Bespoke triple tower climbing frame as per design Rubber grass mats (54) -22mm residential and commercial use, 4 pegs and cable ties – around the climbing frame Ground reinforcing mesh Installation service for rubber mats and mesh Rubber grass mats (16) -22mm residential and commercial use, 4 pegs and cable ties – under swing set Ground reinforcing mesh Installation service for rubber mats and mesh Replacement swing chains for 2 seats Replacement bearings for existing swing hooks Installation service for chains and bearings</p>	<p>Purchase Price</p> <p>£ 9870.00</p> <p>£ 1169.64 £ 245 £ 500 £ 346.56 £ 75 £ 120 £ 120 £ 80 £ 50 £ 470</p>	<p>VAT @ 20%</p> <p>£ 1974</p> <p>£ 233.99 £ 49 £ 100 69.31 £ 15 £ 24 £ 24 £ 16 £ 10 £ 120</p>

Hanging bars with corresponding mats. These mats were not required as they were already on the surface. They have been discounted from the balance (£130). Replacement post on log trail Steps for speaking tubes Replacement runner boards for seesaw horse to be completed	nil nil £ 150.00 £ 12526.20 £670	£ 30 £ 2505.30 £134
Installation costs of equipment, fittings and materials		
Property & Fixed Asset Register May 2022 – Note 14 Parish Council Play Area Refurbishment Project Replacement play area swing with metal top pole and legs for 2 swing seats (swing seats not supplied) installed by Active Garden Ltd May 2022 Total equipment purchase cost including VAT	£1091.00 £480	
Property & Fixed Asset Register – September 2022 – Note 15 PC laptop acquisition – New clerk ACER Aspire A3 14” laptop 256 GB SSD – supplied by Currys	£ 290.83	£ 58.17
Property & Fixed Asset Register May 2023 - Note 16 Parish Noticeboard replacement project – supplied by Greenbarnes Limited – goods delivery February 2023 Replacement aluminium double bay A2 portrait noticeboard Self-healing pin board Pair Aluminium posts	£ 451.86 £ 93.26 £ 154.73	£ 90.37 £ 18.65 £ 30.94

Chairman
Signed on original

Date
Revised 17 May 2023

Parish Clerk
Signed on original

Date
Revised 17 May 2023

Iwerne Courtney & Stepleton Parish Council – Councillor Responsibilities

NAME	Responsibility
Cllr John Gredley	Chairman, Highways
Cllr Judith Hewitt	Vice Chairman, Play Areas, Footpaths
Cllr Helen Christmas	Website
Cllr Caroline Barrett	Trees
Cllr Hector Gibson Fleming	