

HILTON PARISH COUNCIL

TRANSPARENCY CODE FOR SMALLER AUTHORITIES – DOCUMENT LOCATION

2025-2026

- 1) All items of expenditure above £100 – see published minutes
- 2) End of year accounts – see below
- 3) Annual governance statement – see below
- 4) Internal audit report – see below
- 5) List of councillor or member responsibilities – see below
- 6) Details of public land and building assets- see asset register below
- 7) Minutes, agendas and meeting papers of formal meetings – refer to website

David Green, Parish Clerk 28/05/2025

Certificate of Exemption – AGAR 2025/26 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 2026 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 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

HILTON PARISH COUNCIL

certifies that during the financial year 2025/26, 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 2025/26: **£7,301** PER AMOUNT £00,000

Total annual gross expenditure for the authority 2025/26: **£7,424** 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 2022
- In relation to the preceding financial year (2024/25), 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 2026. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer **Signature Required** Date **26/05/2026**

I confirm that this Certificate of Exemption was approved by this authority on this date: **26/05/2026**

Signed by Chair **Signature Required** Date **26/05/2026**

as recorded in minute reference: **Hilton PC minutes May 2026**

Generic email address of Authority **clerk@hilton-pc.gov.uk** Authority Owned Generic Email Address

Telephone number **07542 2918169** Number

*Published web address **www.hilton-pc.gov.uk** Water Publicly Available Website/Webpage Address

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 2026. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2025/26

HILTON PARISH COUNCIL

www.hilton-pc.gov.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	✓		
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 <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (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 Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

J P Consultants OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED *JP*

Date

05/2026 YYYY

*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 2025/26

We acknowledge as the members of:

HILTON 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 2026, 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 have assured 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.
			✓	
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓			has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

*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:

26/05/2026

and recorded as minute reference:

Hilton PC minutes May 2026

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website is up to date and the information required by the Transparency Code has been published.

Yes	No
✓	

www.hilton-pc.gov.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

HILTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>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.</i>
1. Balances brought forward	7,608	4,566	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	6,423	6,660	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	100	641	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	3,503	3,616	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	6,062	3,808	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	4,566	4,443	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	4,566	4,443	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	9,528	10,335	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	
11. Do the figures in the accounting statements above exclude any Trust transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 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

Date

26/05/2026

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

26/05/2026

as recorded in minute reference:

Hilton PC minutes May 2026

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

SIGNATURE REQUIRED

Accounting statements 2025-26

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-25	31-Mar-26				
1. Balances brought forward	7,608.00	4,566.00			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.	
2. (+) Precept or Rates and Levies	6,423.00	6,660.00	237	4%	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	No explanation required
3. (+) Total other receipts	100.00	641.00	541	541%	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
4. (-) Staff costs	3,503.00	3,616.00	113	3%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	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.	No explanation required
6. (-) All other payments	6,062.00	3,808.00	-2254	-37%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	Please explain within the relevant tab
7. (=) Balances carried forward	4,566.00	4,443.00			Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain in the Reserves tab
Bal c/f checker	4,566.00	4,443.00			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	4,566.00	4,443.00			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	9,528.00	10,335.00	807	8%	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

All other payments

2025 6062 2026 3808

Difference -2256
 % Change -37%
 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)
 Please ensure you complete the value for both years, please do not provide the movement only.

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
Expenses	£ 85.10	£ 62.00	£ 23.10		
Insurance	£ 241.00	£ 241.00	£ -		
Fees	£ 450.69	£ 506.40	£ 55.71		
Litterpick BBQ	£ 152.40	£ 200.00	£ 47.60	Previous year payment & current year payment	
Training	£ 115.00	£ 150.00	£ 35.00		
Church	£ 50.00	£ 50.00	£ -		
Grants -	£ 1,000.00	£ 500.00	£ 500.00	Lower grant award in 2025/2026	
Webbiste	£ 210.00	£ 210.00	£ 210.00	New website additional cost	
Highways	£ 3,314.64	£ 522.00	£ 2,792.64	New roadsigns in 2024/2025 - little exp in 2025/2026	
Footpath	£ -	£ 861.00	£ 861.00	New markers in 2025/2026	
Parish events	£ 510.86	£ -	£ 510.86	None in 2025/2026	
VAT -	£ 140.91	£ 156.00	£ 15.09		
Community Transport contribution - nc	£ -	£ 350.00	£ 350.00	No payment previous year	
Total	£ 6,060.60	£ 3,808.40	£ 2,252.20		

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 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:

HILTON PARISH COUNCIL

County area (local councils and parish meetings only):

DORSET

Financial year ending 31 March 2026

Prepared by (Name and Role):

David Green, RFO & Clerk

Date:

01/04/2026

		£	£
Balance per bank statements as at 31/3/2026:			
	account 1	4,443.0	
	account 2		
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			4,443.0
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/2026 (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/XX			<u>4,443.0</u>

What is the figure in Box 8 in the Accounting Statement?

4,443.0

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

Reserves

Box 7 4443 Precept

6660

	£	£	£
Earmarked reserves:			
Reserve 1 Defibrillator	£	1,200.00	
Reserve 2 Replacement laptop	£	700.00	
Reserve 3 Repairs to fingerposts	£	500.00	
Reserve 4 Replace grit bins	£	500.00	
Reserve 5 Election	£	500.00	
Reserve 6 Bus service contribution	£	500.00	
			3900
General reserve		543	543
Total reserves (must agree to Box 7)			<u><u>4443</u></u>

HILTON PC - ASSET REGISTER as at 31st MARCH 2026

	Location	Cost	Acquisition	Disposal	
Village road signs x 2	Hilton - village road from MA	£ 239.00	£ 1,847.00		£ 2,086.00
Village signposts x 3	Ansty X (2) Higher Ansty (1)	£ 100.00		£ 100.00	
Bridleway sign	The Knapp - Hilton	£ 70.00			£ 70.00
Sand/gravel container	Hilton - Hillside	£ 164.00			£ 164.00
Grit bins x 2	Ansty	£ 190.00			£ 190.00
Jubilee bench - Hilton	Hilton	£ 729.99			£ 729.99
Jubilee bench - Old Brewery Hall	Ansty	£ 521.25			£ 521.25
Parish noticeboard	Higher Ansty	£ 250.00			£ 250.00
Acer	Clerks House	£ 499.00			£ 499.00
Toshiba external hard drive & case	Clerks house	£ 41.98			£ 41.98
Parish noticeboards x 2	Lower Ansty/Hilton	£ 680.00	£ 605.00		£ 1,285.00
Grit bin	Hilton - Knapp	£ 274.00			£ 274.00
Grit bin	Ansty - Cuckoo Lane	£ 274.00			£ 274.00
Grit bin	Lower Ansty	£ 172.00			£ 172.00
Grit bin	Hilton - Lower Farm	£ 152.00			£ 152.00
Grit bin	Melcombe Bingham	£ 162.00			£ 162.00
Grit bin	Hawkes Field junction	£ 74.00			£ 74.00
Footpath sign boards	Throughtout Parish		£ 807.00		£ 807.00
Optoma projector	Clerks house	£ 100.00			£ 100.00
BT red phone box	Ansty PO	£ 1.00			£ 1.00
Bus Stop	Higer Ansty	£ 354.00			£ 354.00
Defibrillator	the Fox	£ 2,051.00			£ 2,051.00
Litterpick signs	Chairmans House		£ 77.00		£ 77.00
		£ 7,099.22	£ 3,336.00		£ 10,335.22

HILTON PARISH COUNCIL

Councillor	Duties
Catherine Langham (Chairman)	Chairman/Planning
Georgios Sotiriadis	Vice- Chairman/Planning/Events
Clive Jones	Trees
All Councillors	Footpaths
Rodney Northover	Highways
Ian Woodhurst	Planning
MarionWalbridge	Bus Service