

Certificate of Exemption – AGAR 2021/22 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

EASTHAM PARISH COUNCIL.

certifies that during the financial year 2021/22, 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 2021/22: 11581-46

Total annual gross expenditure for the authority 2021/22: 114067-92

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 **£200 +VAT** will be payable.

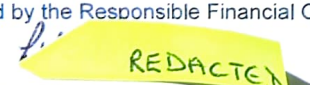
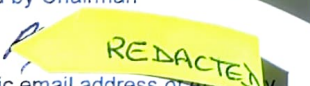
By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), 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 you are able to confirm that the above statements apply and that 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 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:
	15.6.2022	
Signed by Chairman	Date	as recorded in minute reference:
	15.6.2022	15 JUN 2022 8b
Generic email address of Authority	Telephone number	
easthamparishcouncil@gmail.com		07949 363070

*Published web address

<http://e-services.worcestershire.gov.uk/myparish>

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 2022. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2021/22

EASTHAM PARISH COUNCIL.

<http://e-services.worcestershire.gov.uk/myparish>

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
	Yes	No	Not applicable
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

05/06/2022

Name of person who carried out the internal audit

DIANE MALLEY

Signature of person who carried out the internal audit

REDACTED

Date

7/6/22.

*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 2021/22

We acknowledge as the members of:

EASTHAM 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 2022, 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:

15 June 2022

and recorded as minute reference:

8b

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

Chairman

REDACTED

Clerk

REDACTED

Other 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
	✓	

<http://e-services.worcestershire.gov.uk/myparish>

Section 2 – Accounting Statements 2021/22 for

EASTHAM PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	17640	16562	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>	
2. (+) Precept or Rates and Levies	8300	8400	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>	
3. (+) Total other receipts	2754	3181	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>	
4. (-) Staff costs	2642	2715	<i>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.</i>	
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>	
6. (-) All other payments	9491	11353	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>	
7. (=) Balances carried forward	16562	14075	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>	
8. Total value of cash and short term investments	16562	14075	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>	
9. Total fixed assets plus long term investments and assets	323303	324031	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>	
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	<i>The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.</i>
			✓	

I certify that for the year ended 31 March 2022 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 15 JUNE 2022

REDACTED

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

15 JUNE 2022

as recorded in minute reference:

86

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

REDACTED

Bank Reconciliation Year Ending 31 March 2022		Eastham Parish Council	
Balance per bank statement 31 March 2022		£	£
Current account Balance		14752.65	
Petty Cash		0.00	
			14752.65
LESS unrepresented cheques at 31 March 2022			
	0764	154.00	
	0765	133.20	
	0766	89.56	
	0767	300.00	
		676.76	676.76
Add any unbanked cash		0.00	0.00
Net bank balance 31 March 2022			14075.89
The net balances reconcile to the Receipts and Payments account			
CASH BOOK (Receipts and Payments)			
Opening Balance per cash book 1 April 2021		16562.35	
Add receipts for period		11581.46	
Less payments for period		14067.92	
Closing balance per cash book 31 March 2022		14075.89	
	Councillor	Date	15/6/22
	RFO	Date	15/6/22

EASTHAM Parish Council

Annual Return

Year Ending 31 March 2022

	Last Year 31-Mar-21	This Year 31-Mar-22	Description of variance > 10%
1 Balances Brought Forward	17640	16562	
2 Annual Precept	8300	8400	
3 Total Other Receipts	2754	3181	VAT repaid 2019-2020 £778 , VAT repaid 2020- 2021 £1343
4 Staff Costs	2642	2715	
5 Loan Interest/Capital repayments	0	0	
6 Total Other Payments	9491	11353	Items purchased for Hall
7 Balances Carried Forward	16562	14075	
8 Total Cash and Investments	16562	14075	
9 Total Fixed Assets	323303	324031	
10 Total Borrowings	0	0	

Chairman

REDACTED

Date

15 JUNE 2022

Responsible Finance Officer

REDACTED

Date

15. JUNE 2022

Asset Register

Eastham Parish Council

SCHEDULE OF FIXED ASSETS

31st March 2022

	Description	Ref/serial No	Date Acquired	Value	Custodian	Disposal
1	Millenium Green	WR62509	Approx 2000	£0.00	Yes	
2	Memorial Hall Land - Hall rebuilt 2020	P199651	Approx 1920	£320,000.00	Yes - Leased to Eastham Memorial Hall CIO	
3	Noticeboard Highwood		N/K	£100.00		
4	Noticeboard Memorial Hall		July 2021	£828.50		
5	BT Box		2009	£191.90		
6	Green Gritbin	WR15 8NR	21/11/2002	£169.00	Astley Orchard	
7	Seat on Millenium Green	WR15 8NR	2000	£250.00		
8	Green Gritbin	WR15 8PA	Winter 2011	£162.00	by Highwood junction	
9	Bag Rock Salt	WR15 8NW	Winter 2018	£140.00	held at Eastham Court	Winter 2018
10	Bag Rock Salt	WR15 8PA	Winter 2018	£140.00	held at Bine Farm	Winter 2018
11	Defibrillator Machine	WR15 8NP	16/10/2014	£800.00	outside Eastham Memorial Hall	
12	CE TEK Box for Defib Machine (inc.fittings)	WR15 8NP	16/10/2014	£532.98	outside Eastham Memorial Hall	Replaced Winter 2020, cost £405.66 less than original
13	Computer for PC Clerk/external haddrive etc		25th July 2018	£597.48	Clerks house	
14	Green Gritbin	WR15 8PB	26th Nov 2019	£119.34	end of Highwood Rd	
TOTAL				£324,031.20		

**All DEEDS held at Solicitors Norris & Miles, Church St, Tenbury Wells
Lease/License for Alterations with Clerk**

RECEIPTS

Eastham Parish Council

RECEIPTS		1 April 2021- 31 March 2022						
Voucher No.	Date Rec'd	Details	Receipt	VAT repayment	Precept 2021-2022	Other	LM	
	1st April 2021	BALANCE C/F	16562.35					
1	28th April 2021	MHDC Precept	4,200.00		4,200.00			
2	5th May	WCC LM (Jan/Feb 2021)	£360.00				360.00	
3	21st May	Signtech refund for sign for EMH	120.00			120.00		
4	15th June	WCC LM (April 2021)	168.00				168.00	
5	18th June	WCC LM (March 2021)	154.20				154.20	
6	9th July	WCC LM (May 2021)	154.00				154.00	
7	12th July	HMRC VAT Repayment	1343.26	1343.26				
8	27th August	WCC LM (July 2021)	147.00				147.00	
9	27th September	MHDC Precept	4200.00		4200.00			
10	5th October	WCC LM (August 2021)	147.00				147.00	
11	2nd November	WCC LM (June 2021)	147.00				147.00	
12	23rd November	WCC LM	147.00				147.00	
13	21st December	WCC LM	140.00				140.00	
14	30th December	WCC LM	154.00				154.00	
TOTALS			28,143.81	1343.26	8,400.00	120.00	1,718.20	11581.46

	Date	Cheque	Minute	Details	Payment	VAT			Payments exc V	
	cheque	number	reference			element	Staff	Hall Grant/	Other	Defib
	written						Costs	Expenses	Admin	expenses
				Balance C/F from page 1	6080.01	573.58	1041.00	1721.25	1157.68	0.00
27	6th September	S/Order	30th March 2021 (10d)	Clerks Salary (23/08-19/09)	208.20	0.00	208.20			
28	13th September	000746	28th September (18)	2021+Noticeboard fitting)	212.00	0.00				
29	13th September	000747	28th September (18)	EMH)	1896.00	316.00		1580.00		
30	20th September	DD	28th September (10d)	ICO Registration 2021-2022	35.00	0.00			35.00	
31	28th September	000748	28th September (10a)	WCALC Clerks training 26/04/2021	15.00	0.00				
32	4th October	S/Order	30th March 2021 (10d)	Clerks Salary (20/09-17/10)	208.20	0.00	208.20			
33	7th October	000749	02nd Nov 2021 (6a)	Mr C Bunn (LM September 2021)	147.00	0.00				
34	1st November	S/Order	30th March 2021 (10d)	Clerks Salary (18/10-14/11)	208.20	0.00	208.20			
35	2nd November	000750	02nd Nov 2021 (6a)	gifted to EMH)	678.00	113.00		565.00		
36	2nd November	000751	02nd Nov 2021 (6a)	Mrs S Burrows (Defib pads)	43.20	7.20				36.00
37	2nd November	000752	02nd Nov 2021 (6a)	Mr C Bunn (LM October 2021)	147.00	0.00				
38	29th November	S/Order	30th March 2021 (10d)	Clerks Salary (15/11-12/12)	208.20	0.00	208.20			
39	30th November	000753	30th Nov 2021 (14a)	to EMH)	51.24	0.00		51.24		
40	30th November	000754	30th Nov 2021 (14a)	Gifted to EMH)	60.89	10.15		50.74		
41	30th November	000755	30th Nov 2021 (10a)	MTM Contracting Ltd (mowing)	1242.00	207.00				
42	30th November	000756	30th Nov 2021 (13)	Eastham Riverside Fete	500.00	0.00				
43	30th November	000757	30th Nov 2021 (10a)	Mr C Bunn (LM November 2021)	154.00	0.00				
44	25th Jan 2022	000758	8th Feb 2021 (18)	Mr C Bunn (LM Dec. 2021)	147.00	0.00				
45	25th Jan 2022	000759	8th Feb 2021 (18)	HMRC	27.70	0.00	27.70			
46	8th Feb 22	000760	8th Feb 2021 (10a)	Mr C Bunn (LM Jan 2022)	154.00	0.00				
47	8th March 22	000761	29th Mar 2022 (18)	Mr C Bunn (LM Feb 2022)	154.00	0.00				
48	8th March 22	000762	29th Mar 2022 (18)	HMRC	162.80	0.00	162.80			
49	8th March 22	000763	29th Mar 2022 (18)	Clerks Salary 30/11/21 to 28/02/22	651.52	0.00	651.52			
50	29th March 22	000764	29th Mar 2022 (10a)	Mr C Bunn (LM March 2022)	154.00	0.00				
51	29th March 22	000765	29th Mar 2022 (10a)	Expenses)	133.20	0.00			133.20	
52	29th March 22	000766	29th Mar 2022 (10a)	Mrs L Jenkins (Clerks Expenses)	89.56	0.00			89.56	
53	29th March 22	000767	29th Mar 2022 (16)	Eastham Memorial Hall Jubilee Grant	300.00	0.00				
				TOTAL	14067.92	1226.93	2715.82	3968.23	1415.44	36.00

AT	Grants	Subs	Grass	LM	New	Cllr/Clerk	Section
	Donations		Cutting		Assets	Training	137
	0.00	0.00	0.00	758.00	828.50	0.00	0.00
				147.00	65.00		
						15.00	
				147.00			
				147.00			
			1035.00				
	500.00						
				154.00			
				147.00			
				154.00			
				154.00			
				154.00			
	300.00						
	800.00	0.00	1035.00	1962.00	893.50	15.00	0.00

Payments	1st April 2021	to	31st March 2022							
Voucher	Date	Cheque	Minute	Details	Payment	VAT			Payments exc V	
	cheque	number	reference			element	Staff	Hall Grant/	Other	Defib
	written						Costs	Expenses	admin	Expenses
1	1st April 2021	000045	25th May 2021 (22)	gifted to EMH)	561.60	93.60		468.00		
2	1st April	000047	25th May (24)	Mr I Mapp (LM March 2021)	170.40	28.40				
3	16th April	000048	25th May (22)	Boxes x 2 - Gifted to EMH)	261.48	43.58		217.90		
4	16th April	000049	25th May (22)	Gifted to EMH)	95.79	15.96		79.83		
5	16th April	000050	CANCELLED	CANCELLED	0.00	0.00				
6	19th April	S/O	30th March 2021 (10d)	Clerks Salary (05/04-02/05)	203.20	0.00	203.20			
7	23rd April	ment	30th March 2021 (10d)	Clerks Salary arrears (05/04-02/05)	5.00	0.00	5.00			
8	17th May	S/O	30th March 2021 (10d)	Clerks Salary (03/05-30/05)	208.20	0.00	208.20			
9	25th May	000051	25th May (19d)	2022	166.24	25.22			141.02	
10	25th May	000052	25th May (22)	Gifted to EMH)	183.54	30.60		152.94		
11	25th May	000053	25th May (22)	to EMH)	113.94	18.99		94.95		
12	25th May	000054	25th May (22)	to EMH)	27.42	4.57		22.85		
13	25th May	000055	25th May (19a)	Mr C Bunn LM April 2021	168.00	0.00				
14	25th May	000056	25th May (19j)	DM Payroll Services Ltd	75.00	0.00			75.00	
15	25th May	000057	25th May (22)	Gifted to EMH)	136.06	22.68		113.38		
16	27th May	000058	25th May (13)	2022	752.38	0.00			752.38	
17	14th June	S/O	30th March 2021 (10d)	Clerks Salary (31/05-27/06)	208.20	0.00	208.20			
18	1st July	00059	27th July (17)	Mr C Bunn LM May 2021	154.00	0.00				
19	1st July	00060	27th July (17)	Mr C Bunn LM June 2021	147.00	0.00				
20	12th July	S/O	30th March 2021 (10d)	Clerks Salary (28/06-25/07)	208.20	0.00	208.20			
21	21st July	000741	27th July (17)	KBS Depot Ltd	994.20	165.70				
22	27th July	000742	27th July (10d)	2021)	139.29	0.00			139.29	
23	9th August	S/O	30th March 2021 (10d)	Clerks Salary (26/07-22/08)	208.20	0.00	208.20			
24	9th August	000743	27th July (15a)	Gifted to EMH)	685.68	114.28		571.40		
25	9th August	000744	28th September (18)	2021-2022)	59.99	10.00			49.99	
26	9th August	000745	28th September (18)	Mr C Bunn (LM July 2021)	147.00	0.00				
				Balance C/F to page 2	6080.01	573.58	1041.00	1721.25	1157.68	0.00

