

Certificate of Exemption

To be completed only 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 2018, 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 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

HOLT PARISH COUNCIL

certifies that during the financial year 2017/18, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2017/18:

£20,424

Annual gross expenditure for the authority 2017/18:

£24,487

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 Part 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 has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), 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an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 submitted to the external auditor.

The Annual Internal Audit Report, Annual Governance Statement, Annual 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 a public website* before 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer

Date

Signed by Chairman

Date

Email

Telephone number

holtparishcouncil@btinternet.com

01258 840935

*Published web address (not applicable to Parish Meetings)

www.holtparishcouncil.btck.co.uk

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

HOLT 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 2018, that:

	Agreed			<i>'Yes' means that this authority:</i>
	Yes	No		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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	<i>has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</i>

This Annual Governance Statement is approved by this authority and recorded as minute reference:

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dated

30/05/18

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

Chairman



Clerk



Annual Internal Audit Report 2017/18

HOLT PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 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	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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. (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

17/5/18

Name of person who carried out the internal audit

ALAN NADEN

Signature of person who carried out the internal audit

Alan Naden

Date

17/5/18.

*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 2 – Accounting Statements 2017/18 for

HOLT PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	21,199	24,644	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	14,250	15,028	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7,339	5,396	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	6,278	6,428	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
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	12,666	18,059	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	24,644	20,581	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	24,644	20,581	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	15,281	19,242	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).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council 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 certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

L Good

Date

06/04/2018

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

30/05/18

and recorded as minute reference:

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Signed by Chairman of the meeting where approval of the Accounting Statements is given

[Signature]



Holt Parish Council

Stone Cottage, Hinton Martell, Wimborne, Dorset. BH21 7HE
 Clerk to the Council: Mrs Lisa Goodwin 01258 840935
 E-Mail: holtparishcouncil@btinternet.com
 www.holtparishcouncil.ik.com

Bank Reconciliation at 31 March 2018

TSB Treasurers Account	£12,038.17
National Savings Account	£8,542.47
Less uncleared cheques at 31/03/18	£0.00
Total Balances	£20580.64
<hr/>	
of which Allocated Reserves:	
Cemetery Extension	£10,560
Highways	£1750.00

Significant Variances

Box	2017	2018	Difference	Explanation
2	£14,250	£15,028	£778	Increase in annual Precept as per budget approved 14/12/16 for 2017/18.
3	£7,339	£5396	£1943	£2250 received in grants in 2017. £0 in 2018
4	£6,278	£6428	£150	Increase in SCP 27 hourly rate and increase in reimbursement for telephone/internet to £15 per month from £12.00 effective 01/11/17
6	£12,666	£18,059	£5393	Increased spend on Cemetery due to works for additional land of £9510.00 but less expenditure on Highways/Rights of Way of £4013

Signed:.....

Chairman

Date: 30/5/18.....



Holt Parish Council

Stone Cottage, Hinton Martell, Wimborne, Dorset. BH21 7HE

Clerk to the Council: Mrs Lisa Goodwin 01258 840935

E-Mail: holtparishcouncil@btinternet.com

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Asset Register at 31st March 2018

Item	Description	Date Acquired	Value ex VAT	Insured
001	Millennium Sign – Holt Green	2000	£400.00	Yes
002	Seats on Green x 2	2000/2008	£800.00	Yes
003	Noticeboards x 4– Holt, Gaunts Common, Holtwood & Cemetery		£4	Yes
004	Deer Fencing – Cemetery Deer Fencing – Extension		£1 £1	Yes Yes
005	Clerks Laptop & Office Equipment		£1000	Yes
006	SID Unit	2016	£3174	Yes
007	Village Pound	1990	£1000	Yes
008	Cemetery Gates & Piers	1947	£5000	Yes
009	Cemetery Seats x 3		£150	Yes
010	Cemetery Land	1947	£75	Yes
011	Projector	2016	£455	Yes
012	Finger blades	2016	£815	Yes
013	Finger blades x 26	2017	£2007	Yes
014	Finger blades x 7	2018	£760	Yes
	Total		£19,242	

Payments 2017

VAT Registration No.	Cheque TO WHOM PAID	PARTICULARS OF PAYMENTS	Parks & Open Spaces	Clerks Salary & Expenses	General Administration	Cemetery	Cemetery Extension	Highways & ROW	Signs s144 SID	Training	Citizens Advice Bureau	Charities & Gifts(Power of Competence)	Noticeboards	VAT	Total Inc VAT
05/04/2017	1068 Clr N Willis	Reimbursement for Voucher Good Citizen													50.00
	1069 Clerk	Salary March 2017		518.08											518.08
	1070 HMRC	Due 19/04/17		4.40											4.40
818141051	1071 Wheeler Brown	Payroll Services			180.00									36.00	216.00
	1072 Void														0.00
03/05/2017	1073 Clerk	Salary April 2017		520.68											520.68
	1074 HMRC	Due 19/05/17		1.80											1.80
31/05/2017	1075 CG Hiscock	Cemetery Grounds 3 qtrs				1427.50									1427.50
	1076 Clerk	Salary May 2017		520.68											520.68
	1077 HMRC	Due 19/06/17		1.80											1.80
	1078 Came & Company	Annual Insurance Premium			357.37										357.37
	1079 Clerk	Reimbursement for Printer			37.93										37.93
28/06/2017	1080 Letchers Solicitors	Sellers Fees			850.00									170.00	1020.00
	1081 Clerk	Salary June 2017		520.68											520.68
	1082 HMRC	Due 19/07/17		1.80											1.80
26/07/2017	1083 Holt Parish Hall	Hire Oct 9th for DAPTC			15.00										15.00
	1084 Clerk	Expenses Jan - July 2017		94.82	18.32										94.82
	1085 Clerk	Salary July 2017		520.68											520.68
	1086 HMRC	Due 19/08/17		1.80											1.80
20/09/2017	1087 Citizens Advice Bureau	Donation 2017/18				13.37					200.00				200.00
	1088 Bournemouth Water	Cemetery Supply													13.37
	1089 Clerk	Salary August 2017		520.48											520.48
	1090 HMRC	Due 19/09/17		2.00											2.00
713572936	1091 Futurform	Stationery			33.44										33.44
	1092 DAPTC	Annual Subscription			445.93										445.93
	1093 BDO LLP	Audit Fee			100.00										100.00
18/10/2017	1094 St James School	Donation first of three grants													500.00
	1095 Les Gordon	Exterior Painting Noticeboards													500.00
	1096 Letchers Solicitors	Surveyors Fee			150.00										150.00
	1097 Mrs P Lloyd Jones	Refund of Burial Plots				480.00									480.00
	1098 Clerk	Salary Sept 2017		520.68											520.68
	1099 DAPTC	Clerks Seminar								60.00					60.00
15/11/2017	1100 R Moore	SID Battery								62.54					62.54
	1101 Clerk	Expenses Aug-Oct 2017		43.65											43.65
	1102 Clerk	Salary Oct 2017		520.68											520.68
13/12/2017	1103 Limecove Ld	Village Green Grass Cutting 2017													960.00
	1104 DAPTC	Training (WLC)													960.00
	1105 Holt Parish Hall	Hire of Hall 2018			180.00										180.00
	1106 Dorset County Council	Dumpy Salt Bag						60.00							60.00
	1107 Clerk	Salary Nov 2017		524.89											524.89
	1108 C Hiscock	Cemetery Grounds 4th qtr + 1st qtr				853.45									853.45
10/03/2018	1109 bpl recycled products	Finger blades x 7						760.00							760.00
	1110 Clerk	Salary Dec 2017		524.69											524.69
188258462	1111 Letchers Solicitors	Professional Charges			850.00										850.00
	1112 R Irish	Finger post fixings						26.14							26.14
	1113 1st Gaunts Guides	Donation										100.00			100.00
07/02/2018	online Limecove Ltd	Fencing - Cemetery					6075.00								6075.00
	online Clerk	Salary January 2018		524.89											524.89
	online Clerk	Expenses Nov/Dec 2017		32.70											32.70
	online Limecove Ltd	Tree Pruning Village Green													750.00
07/03/2018	online Bournemouth Water	Cemetery Supply				13.37									13.37
	online Clerk	Salary - February 2018		524.69											524.69
			1710.00	6428.25	3289.31	2787.69	6075.00	846.14	0.00	62.54	95.00	650.00	190.00	2153.69	24487.62
															22333.93

Receipts 2018

Date	Paying In Ref	From Whom Received	Particulars of Receipt	Precept	Grant	Gen Admin	Burials & Memorials	VAT	SID	Interest	Total
03/04/2017	500027	Douch	Jones D1 Internment				105.00				105.00
05/04/2017	500028	Primmer	D99 Purchase				210.00				210.00
19/04/2017	500029	Clarke	D9 Inscription				53.00				53.00
	500029	Burt	D62 Inscription				53.00				53.00
28/04/2017	Transfer	EDDC	Precept	7514.00							7514.00
03/05/2017	500030	Webber	D100 Purchase				250.00				250.00
	500030	Jones	D1 Inscription				53.00				53.00
05/05/2017	Fast Payment	O'Hara	D75 Habgood Internment				105.00				105.00
08/05/2017		O'Hara	D75 Habgood Memorial				105.00				105.00
05/06/2017	500031	O'Hara	C64 Isaacs Internment				158.00				158.00
20/06/2017	BGC	HMRC	VAT Reclaim					1241.85			1241.85
01/08/2017	500032	Arnold	D94 Memorial				420.00				420.00
09/08/2017	Fast Payment	Douch	C22 White Inscription				53.00				53.00
15/08/2017	500033	Isaacs	C64 Inscription				53.00				53.00
18/08/2017	500034	Douch	D101 Sotheran Internment				408.00				408.00
28/09/2017	500035	Munro	C70 Inscription				212.00				212.00
29/09/2017	Transfer	EDDC	Precept	7514.00							7514.00
09/10/2017	500036	Dew	D67 Internment				158.00				158.00
	500036	Veale	D45 Internment				105.00				105.00
01/11/2017	500037	Batten	D73 Internment				158.00				158.00
	Transfer	Down	D58 Purchase				250.00				250.00
07/11/2017	500038	Vale of Allen PC	Contribution toward Noticeboard			47.50					47.50
17/11/2017	500039	Shearlock	D95 Memorial				105.00				105.00
24/11/2017	transfer	Down	D58 Internment				158.00				158.00
26/02/2018	transfer	O Hara	C104 Jones Internment				158.00				158.00
02/03/2018	500040	Douch	C141 Swann				632.00				632.00
05/03/2018	500041	Hibbs	D93 Memorial				105.00				105.00
			Interest				40.07				40.07
				15028.00	0.00	47.50	4107.07	1241.85	0.00	0.00	20424.42