

Certificate of Exemption – AGAR 2019/20 Part 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 2020, 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

HILDERSHAM PARISH COUNCIL

certifies that during the financial year 2019/20, 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 2019/20:

£16,604.59

Total annual gross expenditure for the authority 2019/20:

£16,932.72

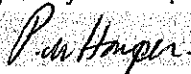

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual 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 was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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 a public website* before 1 July 2020. **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:	12/05/2020
	14/05/2020	as recorded in minute reference:	ITEM 14 b.
Signed by Chairman	Date		
	14/05/2020		
Email of Authority	Telephone number		
harper802@btinternet.com	07715430252		
*Published web address	01223 892000		
hildershamparishcouncil.org.uk			

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 2020. Reminder letters incur a charge of £40 +VAT

been taken into account). In 2016-17 the play area was enlarged and re-fenced from s.106 funds at an ex-VAT cost of £2,059.00. In 2018-19 £6445.02 incl vat was spent on a swing & paying for ditch clearance done in 2017. In 2019 a slide was brought at a cost of £3,958.80 plus new surface of £533.50. No funds remain in s.106 a/c but £0.12 in interest

Section 106 Funds must be spent by the highlighted deadlines:

Mr & Mrs Moore - £2,244.90 for off-site provision and future maintenance of public open space infrastructure. **Spent by 2nd July 2020 - SPENT**

Mr & Mrs Franklin - £3,104.38 for off-site provision and future maintenance of public open space infrastructure and £523.93 towards indoor facilities **Spent by 10th November 2021 - £2,799.10 of open space funds SPENT**

Mr & Mrs Humphrys - £4,258.90 for off-site provision and future maintenance of public open space infrastructure. **Spent by 11th May 2022.**

Mr Hunt - £1263.53 public open space and £208.84 on community space. Spent by 9th January 2025.

M. Fyfe 14/5/20

J. Logan	Allotment	£21.09
Dellow	Allotment	£60.00
S. Rray	Allotment	£26.37
D. Cross	Allotment	£30.00
Fosbury	Allotment	£30.00
Webb	Allotment	£14.06
Seddon	Allotment	£27.49
C. Guy	Allotment	£11.72
L Diggins	Land alongside 16 Beech Row	£30.00
Mr & Mrs Moore	Grazing rights to Rec. ground	paid after year-end - £1

£1,319.44

The Council also received a payment from the Binney estate, as their bungalow cesspit is on allotment land, it pays £15/pa

The Parish Council no longer has the responsibility of cutting the protected verge on Back Road.

In the financial year 2008-2009 the Council decided to set a side £1,500 into the reserves to put towards the cost of rebuilding/refurbishing Hildersham Village Hall. Since 2009-2010 £1,000/year has been set aside and earmarked for this project. In 2016 councillors earmark a further £4,258.90 towards refurbishment/ rebuilding the village hall from it's reserves. After deducting the cost of submitting the planning application for the hall £502.50 and internal refurbishment contribution in 2015 of £1,585, in 2018-19 £2,390 was spent on more internal improvements, therefore £12,281.40 remains including the £1,000 contribution for 2019-20(these funds are held in the Instant Access a/c).

The Lloyds bank 'land and allotment' account that was opened in 2008 to hold the land income, which will be transferred to a charitable trust to administer the land and allotments, once, it is established. At the year end the account held £7,034.92 but after deducting the costs of the two skip hire of £504.00 it should be £6,530.92. In 2012/13 the boundary hedge was replaced at a cost of £850.00, in 2014 £725.00 of emergency tree work was undertaken on trees on the allotments. In 2016 £3,478.80 was spent refurbishing the barn, £195 was spent in 2017-18 on tree-work and fixing the tap and in 2018/19 £4,727.22 was spent in new fencing, a new tap and pest control.

In 2011 a new interest account was open for the section 106 funds that are to be used for open space projects and community facilities. These funds must be spent within 10 years of receiving them; the first deadline for spending the funds is July 2020. In 2014 ditch work on the recreation ground costing £960 (no vat) was undertaken and that same year £2,025.00 was spent on new play equipment (after vat and Childrens Church Council donation had

MJem 14/5/20

Hildersham Parish Council – supporting statement for year ending 31st March 2020

Assets

Community assets:	Recreation Field	Nominal value	£1
	North & South Holdings	Nominal value	£1
	Allotments	Nominal value	£1
	Village Green	Nominal value	£1
Other fixed assets:	Village Hall	Insurance value	£322,265.17
	Hall equipment	Insurance value	Trust insure
	Barn on allotment land	Insurance value	£12,978.00
	Bus shelters – 2	Insurance value	£8,496.17
	Play equipment	Replacement value	£13,072.27
	Benches – 4	Replacement value	£2614.44
	Notice boards x 2	Replacement value	£2,080.60
	Village sign	Replacement value	£1,292.55
	Salt bin – 1 (not on policy)	Replacement value	£110.00
	Circular bench	Replacement value	£609.02
	Telephone kiosk	Replacement value	£2,365.15
	Solar-powered light	Replacement value	£3,106.71
	Total value		£368,880.14

Borrowing: Nil

Allotment Land Tenancies invoicing for 2019-2020:

G Franklin	Allotment land	£853.70
Cutter	Allotment	£60.00
D Palmer	Allotment	paid after year end - £30.00
M Huntsman.	Allotment	£30.00
J Long	Allotment	£54.69
Westdijk	Allotment	£23.44
P. Nightingale	Allotment	£23.44
H. Braithwaite	Allotment	£23.44

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Hildersham Parish Council -Receipt and Payments at 31st March 2020

<u>Receipts</u>	<u>£</u>	<u>Payments</u>	<u>£</u>
Precept	13,000.00	Clerks pay	2,775.70
Interest/bank adjust (land a/c)	8.80	HMRC (PAYE)	277.20
Interest/bank adjust (HPC a/c)	14.83	Administration costs	271.50
Interest (s106)	1.92	Auditors	261.90
Allotment/land income	1,334.44	Membership	349.02
CCC verge main't	334.83	Play area expenses	480.00
Section 106 funds	0	Insurance (2 years)	3,306.73
VAT	1909.77	Grass cutting - verges	1,090.80
other	0	General maintenance / Tree work	784.90
Total	<u>16,604.59</u>	Pedestrian lighting	1,078.67
		Legal costs	1200.00
		Allotment costs	564.00
		Section 106 expense(slide)	3,958.80
		Slide part funded from reserves	533.50
		Total	<u>16,932.72</u>

<u>Year end summary</u>	<u>£</u>
Balance b'f April 2019	<u>36,262.95</u>
Receipts	16,604.59
	<u>52,867.54</u>
Less payments	16,932.72
Balance at 31st March 2020	<u>35,934.82</u>

Bank Reconciliation

Business Instant Access a/c at 31st March 2020	23,002.15
Hildersham-Land & Allotment a/c at 31st March 2020	7,034.92
Treasurers account balance at 31st March 2020	8,047.00
**Business bank instant account (s106)balance at 31st March 2020	0.12
Total at bank	<u>38,084.19</u>

<u>Less unrepresented cheques at 31 March 2020:</u>	<u>Chq no.s</u>	<u>£</u>
AWB-2017	1333	70.00
	1456	165.31
	1458	1662.06
	1459	252.00
Total value of uncleared cheques		<u>2,149.37</u>
Bank account total less unclear cheques		<u>35,934.82</u>

* Funds in the Land and allotment income account are to be transferred to a charitable trust to administer the land and allotments, when it is established, and may only be spent on the land by the Council. £893.96 was spent to improve the allotment boundary hedge & £725.00 on tree work in 2014 & in 2016 £3,478.80 was spent refurbishing the barn. £195 was spent in 2017-18 on treework and tap fix and in 2018/19 £4727.22 was spent on new fencing, a tap & pest control and in 2019-20 £504 on skip hire.

Funds in the section 106 a/c are mainly for open space projects, £1152 spent on improving field ditch drainage & £2094.80 on play equipment in 2014 and £2470.80 expanding /refencing the play area in 2016. In 2018-19 £6445.02 incl vat was spent on a swing & paying for ditch clearmace done in 2017. In 2019 a slide was brought at a cost of £3958.80 plus new surface at £533.50. No funds remain in s.106 a/c but 0.12 in interest. **£10,500 to date has been earmarked to help fund refurbishment or building a new village hall, plus in 2016 council allocated a further £4258.90 = £13,758.90, less £502.50 for submitting the planning application and £1585 for internal (2015), in 2018-19 £2390 was spent on more internal improvements, therefore £12,281.40 remains (including the £1,000 contribution for 2019-20).

The above statement represents fairly the financial position of Hildersham Parish Council at 31st March 2020.

AJGEM. 14/5/20