

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.

JACOBSTON 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:

£14,867-50 £00,000 ✓

Total annual gross expenditure for the authority 2021/22:

£16,041-52 £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 **£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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

[Signature]

03/05/2022

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

03/05/2022

Signed by Chairman

Date

[Signature]

03/05/2022

as recorded in minute reference:

Page 286 Item 7c

Generic email address of Authority

Telephone number

Jacobstonparishclerk@gmail.com

01566 781269

*Published web address

BUDE SOLUTIONS - info@budesolutions.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 2022. Reminder letters incur a charge of £40 +VAT

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

JALOBSTON 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.	YES			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.	YES			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.	YES			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.	YES			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.	YES			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.	YES			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.	YES			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.	YES			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.
			✓	

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

03/05/2022

and recorded as minute reference:

PAGE 286 ITEM 79)

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

(BUDE SOLUTIONS) info@budesolutions.uk WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

JACOBSTON PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
			<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	12,182	12865	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	5000	5000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	12,163	9867	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	1816	1954	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	14,664	14087	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	12,865	11691	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	12,865	11691	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	NIL	NIL	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	NIL	NIL	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	N/A	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 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

[Signature] RESPONSIBLE FINANCIAL OFFICER

Date

03/05/2022

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

03/05/2022

as recorded in minute reference:

PAGE 286 ITEM 4B

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

[Signature] CHAIRMAN

Annual Internal Audit Report 2021/22

JACOBSTOW PARISH COUNCIL

info@bude-solutions.uk (JACOBSTOW PC) / JACOBSTOW VILLAGE

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.			NONE
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).	✓		
O. (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
20/07/2021

ENTEMARGARET COWLING AUDITOR

Signature of person who carried out the internal audit

m. Cowling

SIGNATURE REQUIRED

Date

26/05/2022

*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).

BANK RECONCILIATION

Name of smaller authority JACOBSTON PARISH COUNCIL

County Area CORNWALL

Financial year ending 31st March 2022

Prepared by Mrs. D.A. TURNER (RFO)

Date 25/04/2022

Balance as per statements as at 31 st March 2022	CURRENT A/C	£10,040-01
Less: any unpresented cheques as at 31 st March 2022	COMMUNITY BENEFIT A/C NIL	1651-81 NIL
Add any unbanked cash as at 31 st March 2022	NIL	<u>NIL</u>
Net balance as at 31 st March 2022		<u><u>£11,691-82</u></u>

The net balances reconcile to the Cash Book receipts and payments for the year as follows:-

Cash book:-

Opening Balance 1st April 2021 (Prior year Box 8) £12,865-84

Add receipts in year 14,867-50

Less: Payments in year 16,041-52

Closing balance per cash book (receipts and payment book)
as at 31st March 2022 (must equal net balances above) Box 8 £11,691-82

Jacobstow Parish Council

Explanation of significant variances year end 31/3/2022

Box No: 3	£
Figure in 2022 column	9867
Figure in 2021 column	12164
Variance (2022 figure less 2021 figure)	-2297
Reasons	Amount
	£
Reason 1: VAT Reclaimed	-218
Reason 2: Footpath Maintenance	-7784
Reason 3: Bus shelter	2500
Reason 4: Community Benefit	3283
Unexplained:	0
Confirm unexplained amount is less than 15% of 2021 Figure	Yes

Box No: 6	£
Figure in 2022 column	14087
Figure in 2021 column	14664
Variance (2022 figure less 2021 figure)	+577
Reasons	Amount
	£
Reason 1: Annual monitoring (defib)	-114
Reason 2: Cost of Village Web	141
Reason 3: Footpath Maintenance	-9250
Reason 4: Donations	-50
Reason 5: Community Benefit Donations	5467
Reason 6: Rent Paid	49
Reason 7: Expenses	48
Reason 8: Zoom	-114
Reason 9: Election costs	255
Reason 10: Village Maintenance	232
Reason 11: Bus Shelter	2700
Reason 12: Advert	49
Unexplained	0
Confirm unexplained amount is less than 15% of 2021 Figure	Yes

Your account statement
 Statement sheet number: 00062
 Issue date: 03 April 2022



Jacobstow Parish Council
 WEST WITHEVEN
 CANWORTHY WATER
 LAUNCESTON
 PL15 8UA



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Leeds
LS14 9GQ

Call us on: **0345 835 3858** (from UK)
44 203 284 1576(from
 Overseas)

Visit us online: **www.tsb.co.uk**

Your branch: **BUDE**
 Sort code: **30-91-41**
 Account number: **00065114**
 BIC: **TSBSGB2AXXX**
 IBAN: **GB73TSBS30914100065114**

Club, Charity and Trust
PARISH COUNCIL OF JACOBSTOW

Account Summary

Balance on 02 March 2022	£11,077.21
Total Paid In	£0.00
Total Paid Out	£1,037.20
Balance on 03 April 2022	£10,040.01

Account Activity

Date	Payment Type	Details	Paid out (£)	Paid in (£)	Balance (£)
01 Mar 22		BALANCE BROUGHT FORWARD			£11,077.21
02 Mar 22	ICS CHEQUE PAYMENT	000674	£200.00 ✓		£10,877.21
07 Mar 22	ICS CHEQUE PAYMENT	000672	£150.00 ✓		£10,727.21
10 Mar 22	ICS CHEQUE PAYMENT	000670	£40.00 ✓		£10,687.21
16 Mar 22	ICS CHEQUE PAYMENT	000602	£538.00 ✓		£10,149.21
16 Mar 22	ICS CHEQUE PAYMENT	000604	£60.00 ✓		£10,089.21
17 Mar 22	ICS CHEQUE PAYMENT	000603	£49.20 ✓		£10,040.01
03 Apr 22		BALANCE CARRIED FORWARD			£10,040.01

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Detail of last operations (Mini statement)

Printed on 05/05/2022

Jacobstow Parish Council
WEST WITHEVEN
CANWORTHY WATER
LAUNCESTON
PL15 8UA

306412 22447768
IBAN: GB56TSBS30641222447768
BIC: TSBSGB2AXXX

DATE	CODE	TRANSACTIONS	AMOUNT	BALANCE
30/07/2021	CHP	CHAPS REF:RBH30071EAJ8C8QQ EQUITIX SOLAR (5) LIMITED	1,417.08	1,651.81
24/06/2021	CHQ	ICS CHEQUE PAYMENT 000027	-5,622.00	234.73
15/06/2021	CHQ	ICS CHEQUE PAYMENT 000028	-1,500.00	5,856.73
24/05/2021	FPI	FASTER PAYMENT SLA ST GENNYS P C ST GENNYS PC	3,217.00	7,356.73
12/02/2021	CHQ	ICS CHEQUE PAYMENT 000026	-1,000.00	4,139.73
17/12/2020	CHQ	ICS CHEQUE PAYMENT 000025	-490.00	5,139.73
09/12/2020	CHQ	ICS CHEQUE PAYMENT 000024	-120.00	5,629.73

Balance: 1,651.81

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If you have a hearing or speech impairment you can contact us using Text Relay or Textphone on **0345 835 3843** (lines are open 24 hours a day, seven days a week).

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