

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.

TICKENHAM 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:

£ 8,690.78

Annual gross expenditure for the authority 2017/18:

£ 13,449.15

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advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

u. Prater

13.09.18

Signed by Chairman

Date

B. E. Ralph

13.09.18

Email

Telephone number

u.prater@btinternet.com

01275 856289

*Published web address (not applicable to Parish Meetings)

www.tickenhams.org

This Certificate of Exemption should be returned as soon as possible after certification

Annual Internal Audit Report 2017/18

TICKENHAM 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.	✓		
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.	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

08/06/18

Name of person who carried out the internal audit

JAMES ALAN SYKES

Signature of person who carried out the internal audit



Date

08/06/18

*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).

Independent Examiners Report on behalf of Tickenham Parish Council

I report on the accounts for the Tickenham Parish Council for the year-ended 31 March 2018.

Respective responsibilities of the examiner

It is my responsibility to:

- Examine the accounts
- To state whether particular matters have come to my attention.

Basis of independent examiners report

An examination includes a review of the accounting records kept by Tickenham Parish Council and a comparison of the accounts with those records. It also includes consideration of any unusual items of disclosure in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

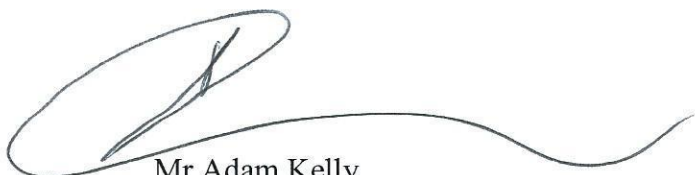
Independent examiners statement

In connection with my examination, no matter has come to my attention;

- 1) Which gives me reasonable cause to believe that in any material respect the requirements.
- To keep accounting records.
 - To prepare accounts which accord with the accounting records and comply with accounting requirements.

have not been met; or

- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Adam Kelly
B.A.(Hons) F.C.C.A
David Seabright & Co Limited
120 Station Road, Nailsea, Bristol BS48 1TB

26 September 2018

Explanation of variances – pro forma

Name of smaller authority:

TICKENHAM PARISH COUNCIL

County area (local councils and parish meetings only):

NORTH SOMERSET

Please provide full explanations, including numerical values, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 Precept or Rates and Levies	7004	7214	210	2.99	N/A
Box 3 Total other receipts	2585	1476	1108	42.86	-77.18 NSCC GRANT +323.29 NATWEST CHARGES REFUND -1231.20 VAT REFUND -119.40 TICKENHAM SCHOOL RE MEDALS.
Box 4 Staff costs	3307	3347	40	1.21	N/A
Box 5 Loan interest/ capital repayments	0	0	0	0	N/A
Box 6 All other payments	18432	10102	8330	45.19	+51.00 CLERKS EXP. -7671.00 CARPARK WORKS -1565.00 FOOTPATH WORKS -418.92 MISC EXP. +614.90 GRANTS -120.00 EXT. AUDIT FEE
Box 9 Total fixed assets & long term investments & assets	622440	622440	0	0	N/A
Box 10 Total borrowings	0	0	0	0	N/A
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: <u>£ 22,406.19 EARMARKED AS ATTACHED</u>				

Bank reconciliation – pro forma

Name of smaller authority: TICKENHAM PARISH COUNCIL

County area (local councils and parish meetings only): NORTH SOMERSET

Financial year ending 31 March 2018

Prepared by VENA PRATER (RFO) (Name and role)

Date _____

Balance per bank statements as at 31 March 2018:

	£	£
	3799.81	
	<u>22406.19</u>	
	—	26206.00

Petty cash float (if applicable)

Less: any un-presented cheques at 31 March 2018

1885 (SLCC)
1886 (J.W. TRIGGOL)

36.00
<u>60.00</u>

96.00

Add: any un-banked cash at 31 March 2018

Net balances as at 31 March 2018 (Box 8)

<u>26,110.00</u>

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2017 (Prior year Box 8)

Add: Receipts in the year

Less: Payments in the year

Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)

30868.37
8690.78
<u>13449.15</u>
26110.00

(See [example](#) for guidance if required)