

Certificate of Exemption – AGAR 2025/26 Form 2PM

To be completed by all Parish Meetings that neither received gross income nor incurred gross expenditure exceeding £25,000 in the year of account ended 31 March 2026 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 Parish Meeting has certified itself as exempt at a Parish Meeting held between **1 April and 30 June 2026** and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

Berwick St James Parish Meeting

certifies that during the financial year 2025/26, the higher of the Parish Meeting'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 Parish Meeting 2025/26 £4,708

Total annual gross expenditure for the Parish Meeting 2025/26 £4,935

There are certain circumstances in which a Parish Meeting will be **unable to certify itself as exempt**, so a limited assurance review will still be required. If a Parish Meeting 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 3PM to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

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

- This parish has no Parish Council
- The authority was in existence on 1st April 2022
- In relation to the preceding financial year (2024/25), the external auditor **has not**:
 - issued a public interest report in respect of the Parish Meeting or any entity connected with it
 - made a statutory recommendation to the Parish Meeting
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 the Parish Meeting 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, and Annual Accounting Statements still need to be fully completed and, along with a copy of this certificate and notice of the period for the exercise of public rights, published on a suitable website or be publicly displayed in the local area **before 1 July 2026**. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by Chair

Date

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

as recorded in minute reference:

Email

Telephone number

Place where this Certificate of Exemption is published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.)

ONLY a copy of 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 2026. Reminder letters for late submission will incur a charge of £40 + VAT.

Berwick St James Parish Meeting

During the financial year ended 31 March 2026 the Parish Meeting'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 and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes No* Not covered**		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept 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. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
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. If the Parish Meeting certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2024/25 AGAR tick "not covered")	✓		
M. In the year covered by this AGAR, The Parish Meeting correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025-26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by confirmation of the Chair that the notice has been published on a suitable website or publicly displayed in the local area.)	✓		
N. The Parish Meeting has complied with the publication requirements for 2024/25 AGAR. (See AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		

For any other risk areas identified by this Parish Meeting 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

25 - 27 May 2026

M.H.T. GARDNER

Signature of person who carried out the internal audit

M.H.T. Gardner

Date

28/5/26

*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).

Form 2PM Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Berwick St James Parish Meeting

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 2026, that:

	Agreed		*Yes' means that this Parish Meeting:
	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 have assured 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 Parish Meeting 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 Parish Meeting's accounts.</i>
5. We carried out an assessment of the risks facing this Parish Meeting 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 met the needs of this Parish Meeting.</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 Parish Meeting 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>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

*For any statement to which the response is 'no', an explanation **must** be published or displayed.
Please note assertion 9 does not apply to this Parish Meeting Form.

This annual governance statement was approved at a Parish Meeting on:

and recorded as minute reference:

Signed by the Chair of the meeting where approval was given:

Chair

Form 2PM Section 2 – Accounting Statements 2025/26 for

Berwick St James Parish Meeting

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	5,526	5,690	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	2,000	2,000	Total amount of precept received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	442	2,708	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.
4. (-) Staff costs	0	0	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	0	0	Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).
6. (-) All other payments	2,278	4,935	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	5,690	5,463	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	5,690	5,463	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	6,694	6,694	"The value of all the property the Parish Meeting 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).

I certify that for the year ended 31 March 2026 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 Parish Meeting.

Signed by the Chair before being presented to the Parish Meeting for approval

Date

I confirm that these Accounting Statements were approved by this Parish Meeting on this date;

as recorded in minute reference:

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

Berwick St James Parish Meeting Accounts 2025-2026

<u>1 April 2025</u>	<u>Balance as at 1st April 2025</u>	<u>Precept</u>	<u>Community Fund</u>	<u>A303 Fund</u>	<u>Bob Drake</u>
		3,440	1,321	614	311
	Incorporate with Community Fund		614	-614	
23 April 2025	Wiltshire Council Precept	2,000			
3 June 2025	GDPR registration	47			
16 July 2025	Village Insurance (Community First)	207			
30 June 2025	Wiltshire Association of Local Councils	65			
23 June 2025	Reading Room	500			
	Summer Fayre Auction Promises		1,420		
	Payment to Wilton Riding for the Disabled		1,420		
	Surplus on Summer Fayre		1,002		
	Shre of profits to Reading Room and Church		668		
30 July 2024	Marquee Hire	70	50		
6 September 2026	Present to Sam (Farm Shop)		60		
	Misc: Salvation Army	23			
	Misc Bank Charges	51	66		
	Misc Payments re Graveyard Maintenance	630			
7 November 2025	Daffodil bulbs				-300
7 November 2025	Amalgamate with Community Fund		11		-11
20 January 2026	Hugo Fox	144			
3 March 2026	Deposit Band for Barn Dance		196		
12 March 2026	Stan Palmer 100th Birthday				
20 March 2026	Parish Magazine				
	Misc	50	185		
	<u>Balance as at 31 March 2026</u>	<u>3,739</u>	<u>1,724</u>	-	-

Annual General Meeting May 2026

Approval from the village is sought to:

- **£500 payment to Reading Room**
 - **£750 payment to church for maintenance of the graveyard**
-

Village Barn Dance Party 8th August 2026



Village Barn Dance

8th August 2026

- **Tent and lights being installed for a birthday party the weekend after**
- **Cricket Club have kindly agreed that the Cricket field can be used**
- **Bands and loos have been booked**
- **Street Family have also kindly agreed for field to be used**

Village Barn Dance

8th August 2026

Aims

- 1. Village to get together and have a party!**
- 2. Raise funds for village community fund**
- 3. Enable Cricket Club to raise funds through BBQ**
- 4. The Boot to run the bar**
- 5. Possibility of making yearly event linked to village cider making**

Village Barn Dance

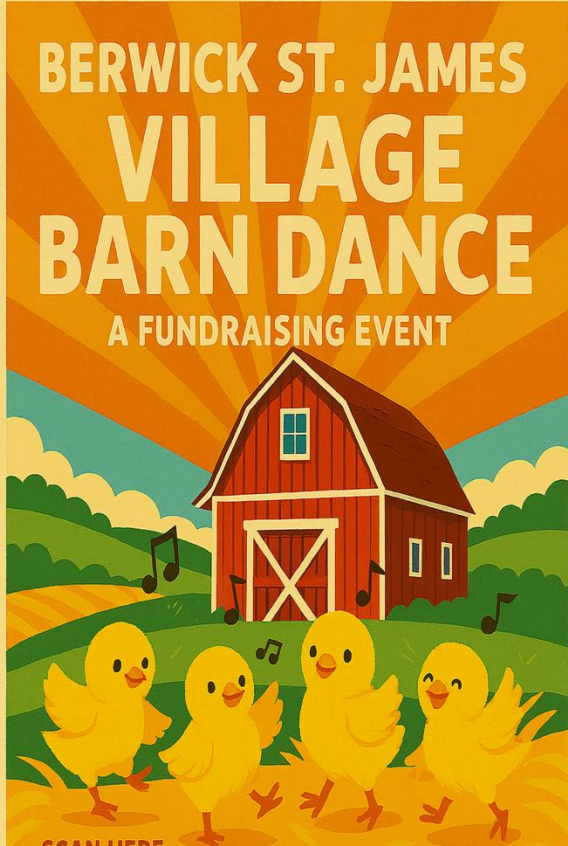
8th August 2026

Schedule

- **Start at 6.30pm**
- **7.00pm to 8.00pm Ribble**
- **8.15pm to 10.00 – Ceilidh/ Barn dance caller**
- **10.00 – 11.00 DJ**
- **11.00 finish**


Village Barn Dance
8th August 2026
To note

- Marketing & ticketing – Carpenter family dealing



BERWICK ST. JAMES
VILLAGE
BARN DANCE
A FUNDRAISING EVENT

SCAN HERE
TO PURCHASE
TICKETS



BERWICK ST. JAMES
CRICKET GROUND

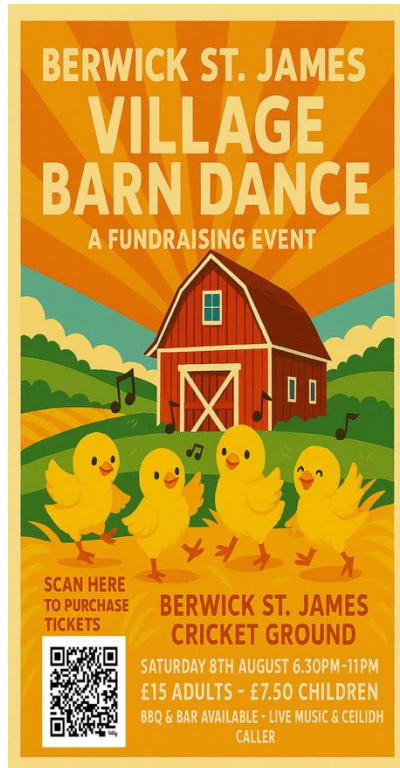
SATURDAY 8TH AUGUST 6.30PM-11PM
£15 ADULTS - £7.50 CHILDREN
BBQ & BAR AVAILABLE - LIVE MUSIC & CEILIDH
CALLER

Village Barn Dance

8th August 2026

To note

- Marketing & ticketing – Carpenter family dealing
- Would be great if people in village make up parties – invite friends
- Break even point – about 100 people attending
- Decorating team – Gillie coordinating
- Parking on site – Neil coordinating
- Public liability – We are covered!
- Raffle – Greville and Janey to organise



Tickets are selling –
please get yours
early! –

Village Barn Dance Party

8th August 2026



The Berwick St James Community Emergency Response Plan (CERP).



Ian Gibb

Why? (1)

- To provide our village (and local community) with a **contingent level of resilience** that will enable us to **manage small scale issues** - and potentially complement the emergency services, before the relevant services can arrive.
- It will also establish the baseline for further interim measures should that be required before the restoration of more normal services.

Why?(2)

- Based on our experience from the Covid pandemic.
- Pandemic or major influenza outbreak.
- Major traffic accident.
- Severe weather.
- Flooding (groundwater).
- Utility failure.

What?

- A similar cascade of information – or alerts – from the Emergency Response lead (in concert with the Village Chairman), utilising the established village WhatsApp Group, backed up by neighbourly over-watch and then by door-to-door contact where necessary.
- This will only be done **when absolutely necessary** to avoid unnecessary disruption or confusion.
- More routine events (such as roadworks) do not fall into the scope of this plan.
- In this manner we will also decide if a more deliberate response is required, for example, local sharing of transport or generation of power.

Who?

- James Barnes – Village Chairman.
- Ian Gibb – Emergency Response lead.
- Neil MacDougall - Emergency Response deputy.
- James Hardy – Flood Warden.
- Bill Hiscocks – Village Treasurer and Church Warden.
- Kate Glyn-Owen.
- Howard Tolley.
- Chris Lange.
- Greville Bibby.

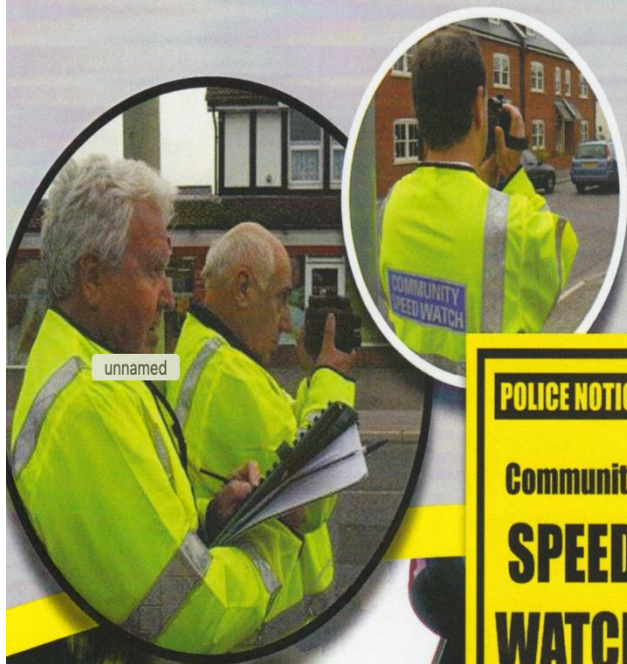
How?

- Plan on the village website.
- Hard copy available if required.
- Key numbers/email for CERP team.
- Decision support guide (if needed).
- Emergency responders' points of contact.
- Safe locations.
- Advice on self-reliance at home.
- More routine notices will continue to be issued when needed.

Summary.

- **Non-routine support guidance.**
- Emergency services retain primacy.
- CERP lead coordinator working with the village Chairman (supported by the committee).
- Use of established village communication networks: from WhatsApp to neighbourly links.
- Allow us to manage small scale issues.
- Enable us to more deliberately plan for further interim measures should that be required.

Your local Community Speed Watch team



POLICE NOTICE

Community
**SPEED
WATCH
AREA**

REDUCE
YOUR SPEED

Driving down speed, driving up safety

SPEEDWATCH



SPEEDWATCH



River Till
Community
Monitoring
Group



River Till
Community
Monitoring
Group



River Till
Community
Monitoring
Group



River Till
Community
Monitoring
Group

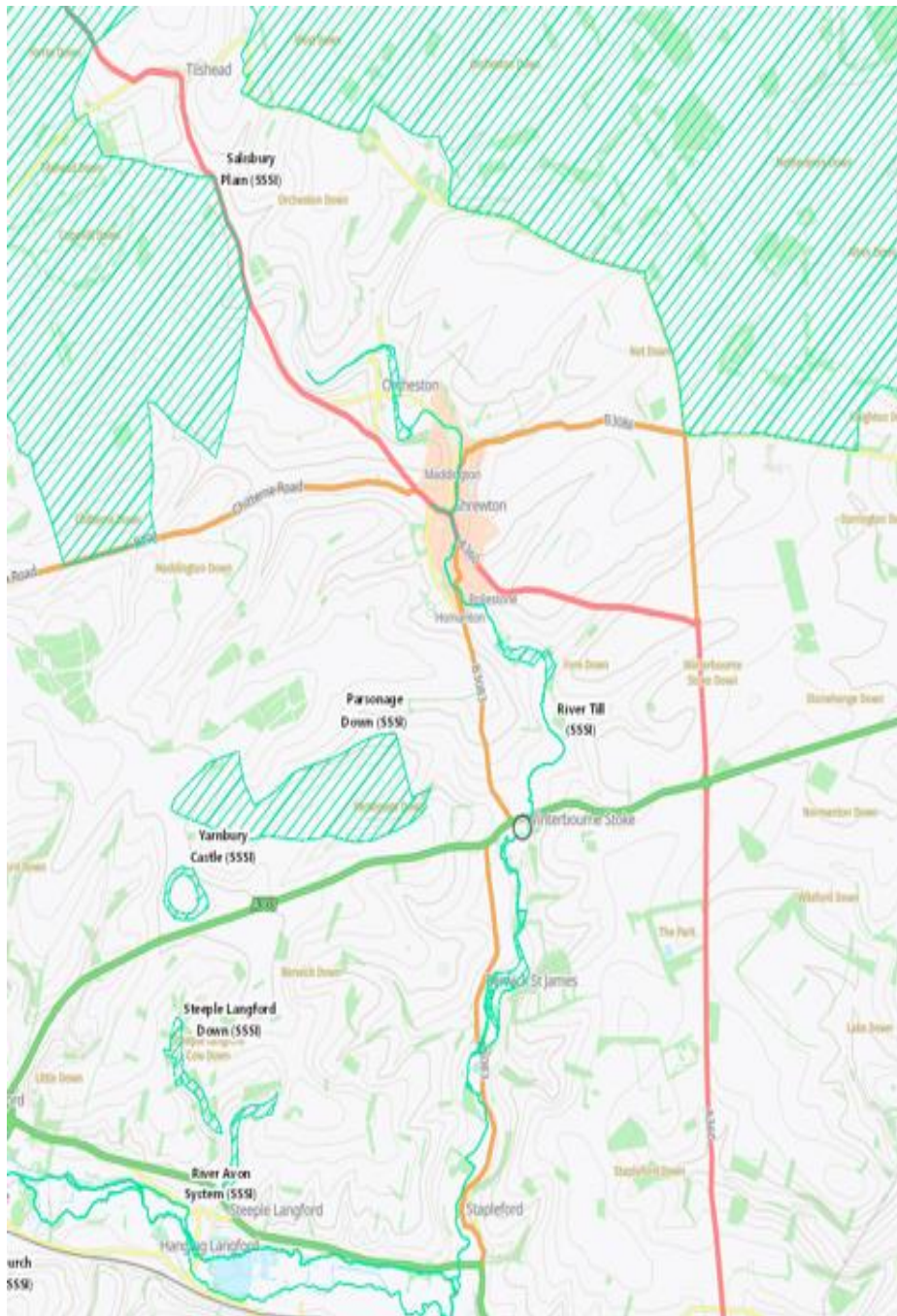
River Till Community Monitoring Group

Status

An Independent Community Group

Objective

To improve the quality and ecological condition of the River Till.

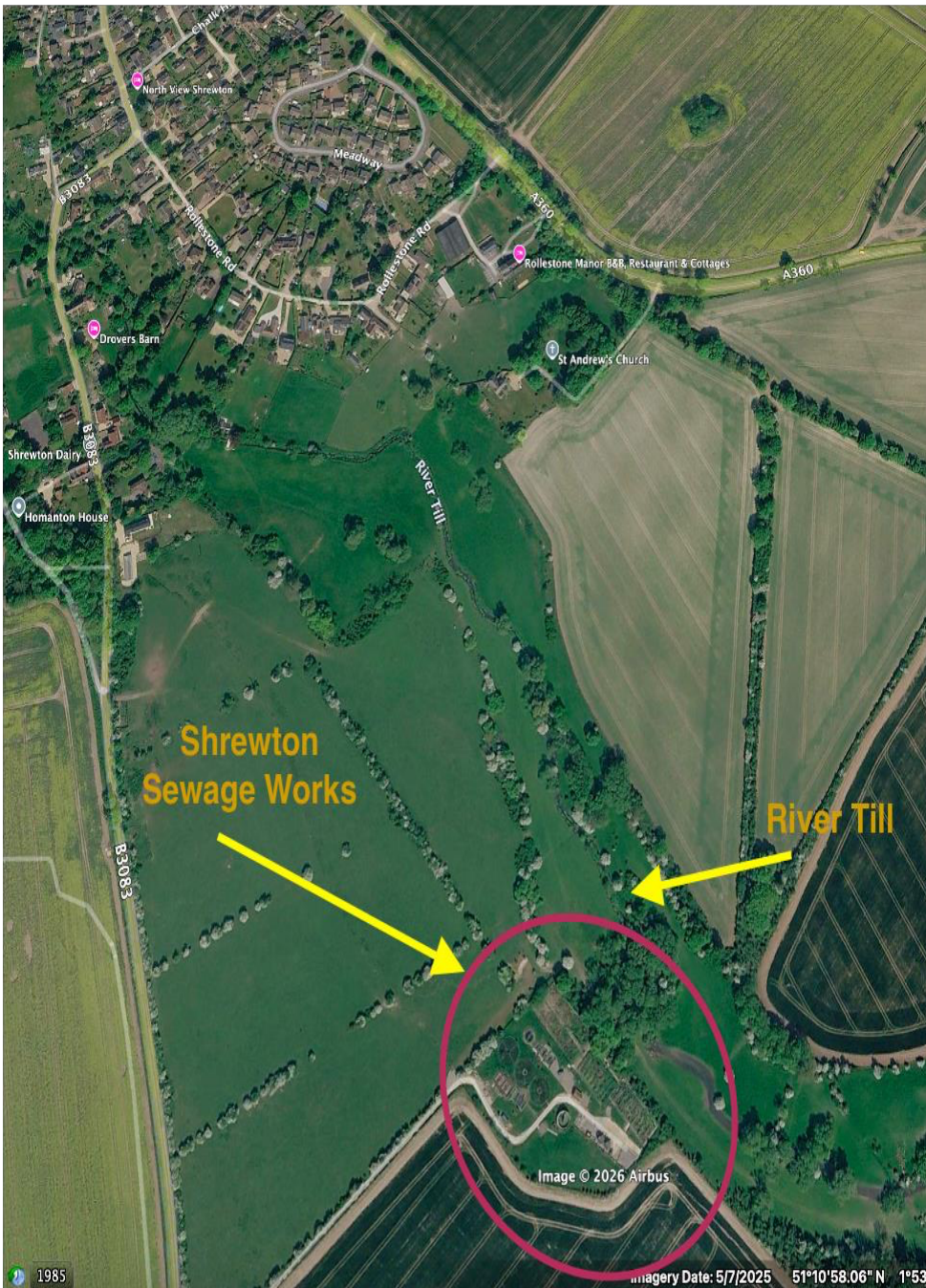


River Till Community Monitoring Group

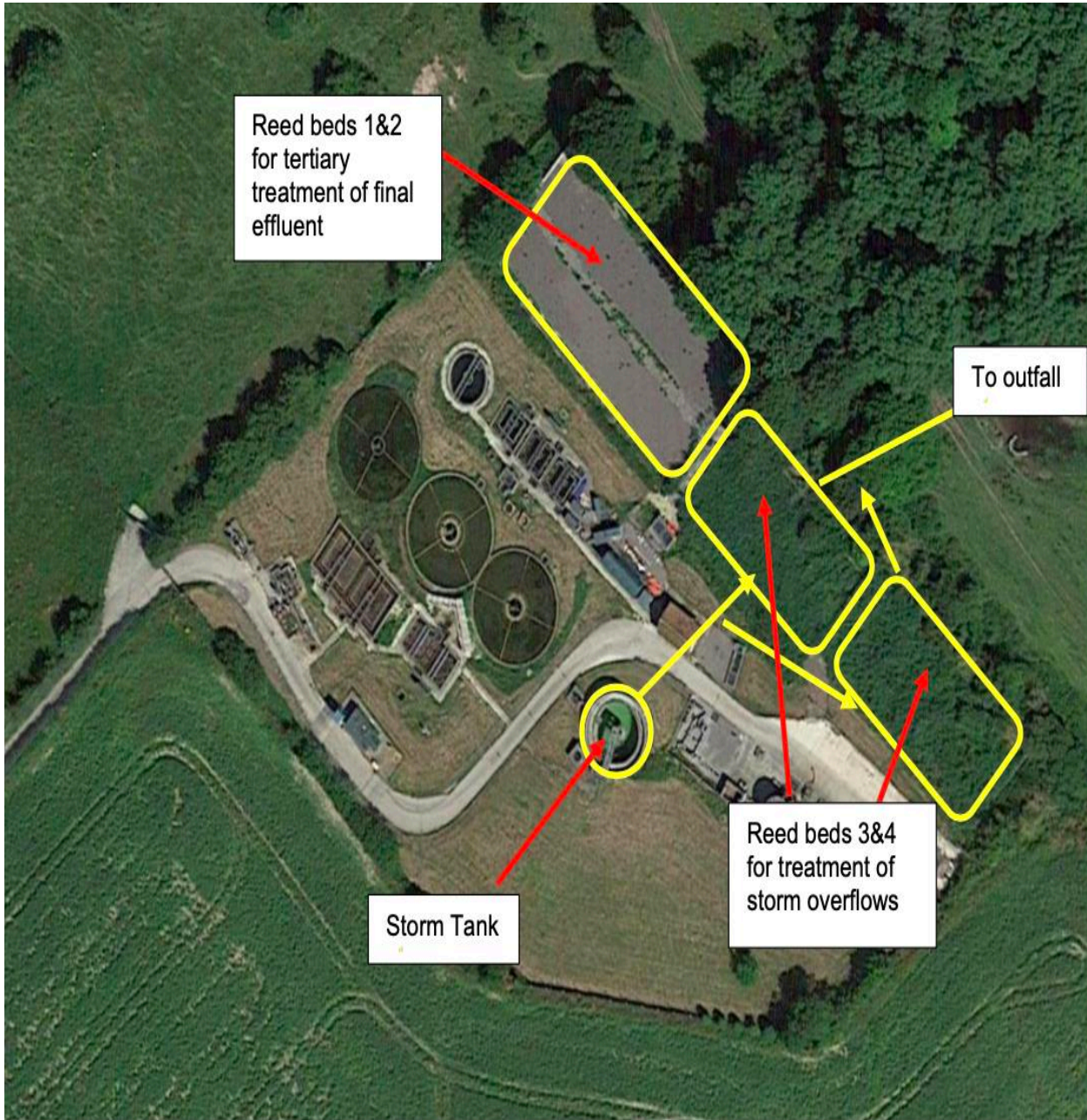
River Till Community Monitoring Group

Sewage, wastewater and pollution sources

- Shrewton sewage / wastewater treatment issues.
- Groundwater infiltration into sewage systems.
- Storm overflow and discharge risks.
- Agricultural and farm effluent.
- Road runoff.
- Possible misconnections from household roof water or surface water into sewage systems.
- Development-related nutrient pressures
- Phosphate and nitrate mitigation issues



River Till Community Monitoring Group



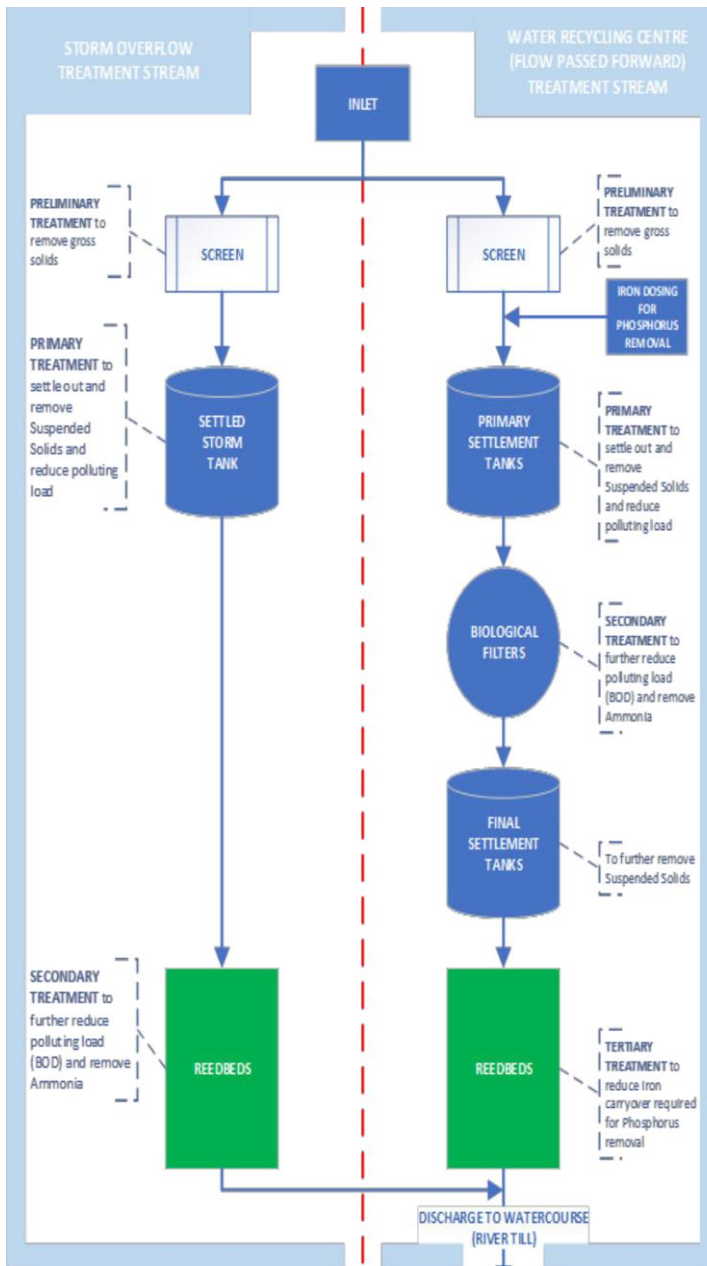
Reed beds 1&2
for tertiary
treatment of final
effluent

To outfall

Storm Tank

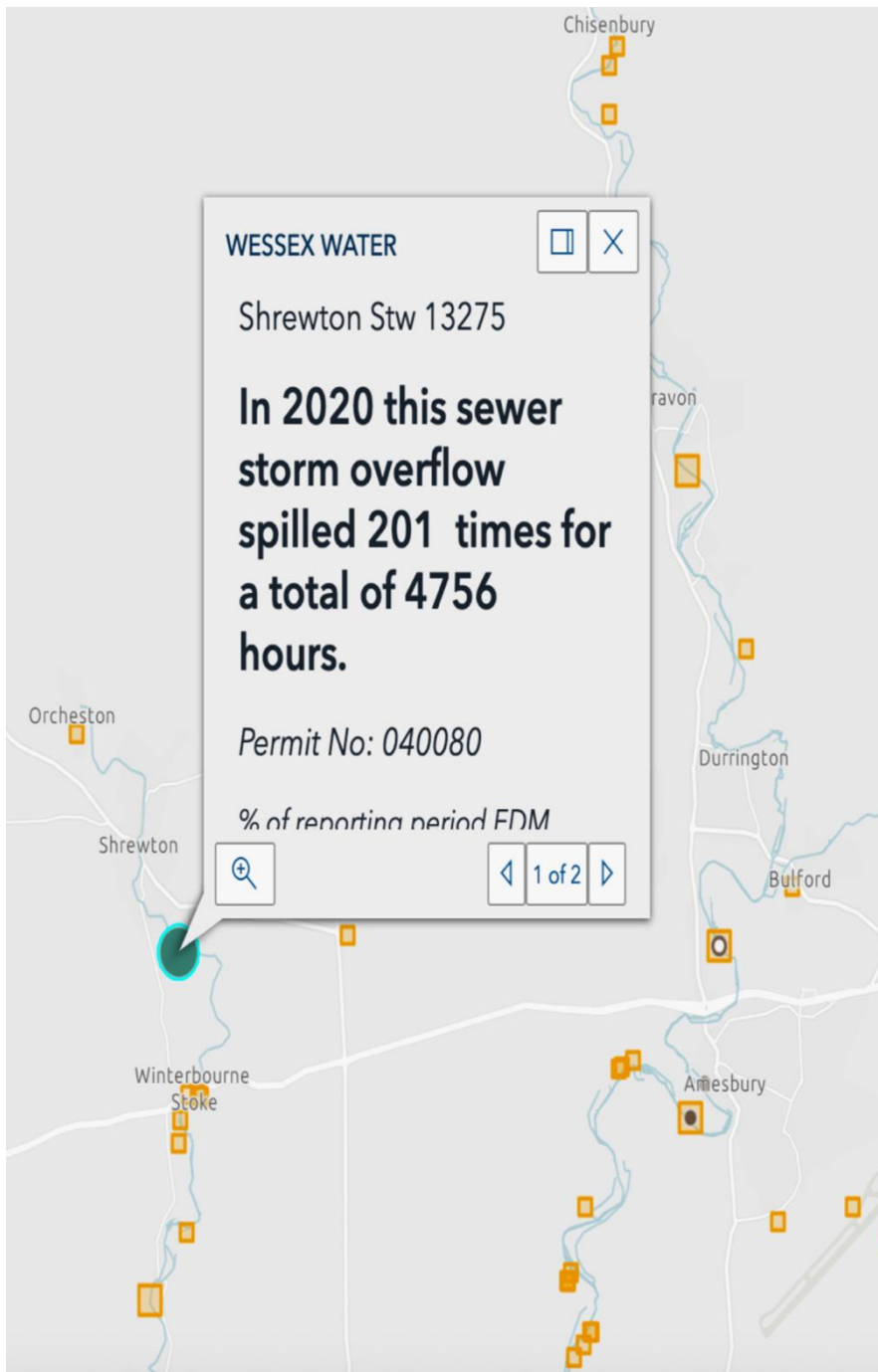
Reed beds 3&4
for treatment of
storm overflows

River Till Community Monitoring Group



River Till Community Monitoring Group



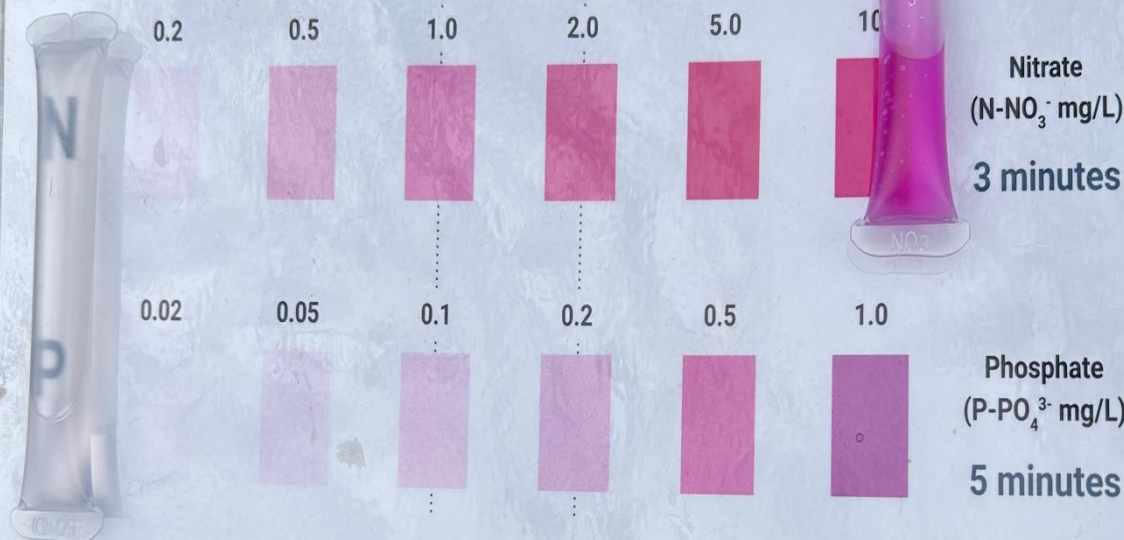


River Till Community Monitoring Group

River Till Community Monitoring Group

- Understanding the condition of the River Till along its full length.
- Identifying existing and potential monitoring activity.
- Considering how the group could support the Shrewton Neighbourhood Plan while also serving the wider River Till catchment.
- Exploring possible funding routes for monitoring equipment and related work.
- Improving links with existing organisations, including Wiltshire Wildlife Trust, Wessex Rivers Trust, the Environment Agency, flood wardens and local parish councils.

What do the results mean?



Low nutrient concentrations.

Moderate nutrient concentrations.

High nutrient concentrations – evidence of nutrient pollution sources.

GOOD ecological status may result from low nutrient concentrations – nitrate <1 and phosphate <0.1

POOR ecological status may result from moderate and high nutrient concentrations – nitrate ≥1 and phosphate ≥0.1

River Till Community Monitoring Group

River Till Community Monitoring Group

Funding - Initial monitoring may cost up to **£7,500 in the first year**

- Stonehenge Local Area Board.
- Parish Councils or Parish Meetings
- Wiltshire Wildlife Trust.
- Wessex Water environmental grant schemes.
- National Lottery environmental funding.
- Other environmental or catchment-based grants.

River Till Community Monitoring Group

Conclusion -

- Hopefully this presentation clarifies what the group is trying to achieve.
- May be looking for a sum of around £170 for the first year. Expected to be less in subsequent years.



River Till
Community
Monitoring
Group