

Annual Governance and Accountability Return 2021/22 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2022**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report** (page 4) must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement** (page 5) must be completed and approved by the authority.
 - **Section 2 – Accounting Statements** (page 6) must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2021/22**, page 4
- **Section 1 – Annual Governance Statement 2021/22**, page 5
- **Section 2 – Accounting Statements 2021/22**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2021/22 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be £200 +VAT.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2021/22, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2022. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2022**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

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.

Beaulieu 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: 11055

Total annual gross expenditure for the authority 2021/22: 11943

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

N. Deering

16/06/22

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

16/06/22

Signed by Chairman

Date

[Signature]

16/06/22

as recorded in minute reference:

2101

Generic email address of Authority

nicky.deering12@gmail.com

Telephone number

07825309333

*Published web address

www.beaulieuparish.co.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

Annual Internal Audit Report 2021/22

Beaulieu Parish Council

www.beaulieuparish.co.uk

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.	✓		
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

30/05/2022

Name of person who carried out the internal audit

RACHEL PEARSON

Signature of person who carried out the internal audit

Rachel Pearson

Date

07/06/2022

*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).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Beaulieu 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.	✓		<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 as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

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

16/06/22

and recorded as minute reference:

2103

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

Chairman

Clerk

[Handwritten signature of Chairman]
[Handwritten signature of Clerk: N. Deering]

Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

www.beaulieuparish.co.uk

Section 2 – Accounting Statements 2021/22 for

Beaulieu Parish Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	17617	20151	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	8000	8000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1970	3055	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	3754	3008	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			Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	3682	8934	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	20151	19264	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	20151	19264	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	65088	66788	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	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

N. Deery

Date

16/06/22

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

16/06/22

as recorded in minute reference:

2103

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

[Signature]

Beaulieu Parish Council
Financial Statements - 2021/22
Additional Information

Section 137 Expenditure

	£
Lymington Hospital	500
Beaulieu Village website	320
Queen's Jubilee celebrations	15
Local foodbanks	500
	<u>1335</u>

The above expenditure was incurred by Beaulieu Parish Council for the direct benefit of its area, or part of its area, or all or some of its inhabitants as authorised under Section 137 of the Local Government Act 1972. This amount was below the statutory limit, which based on its 651 parishioners was £5474.91 for 2021/22.

Summary of payments incurred during the year >£100

Date	Payee	£ (excl VAT)	Reason for expenditure
28-Apr-21	M F Norris	172.56	Cost of Zoom meetings held during the pandemic
14-Apr-21	Beaulieu Past, Present & Future	500.00	section 137 donation to local foodbanks
22-Jun-21	Clerks salary	750.00	
03-Jun-21	HALC	330.14	Affiliation fee
19-May-21	BHIB	601.36	Annual insurance premium
27-May-21	Lymington Hospital - league of friends	500.00	section 137 donation
26-Jul-21	Mark Young	105.00	Gardening
01-Sept-21	Graham Reece	781.20	Refurbishment of noticeboard
10-Nov-21	NFDC	104.17	GIS partnership fee
29-Oct-21	3D Farming Partnership	353.50	Bark and postcrete for the Playground
19-Nov-21	Clerks salary	750.00	
24-Jan-22	Christopher Fairweather Ltd	154.56	Bark for Playground
23-Feb-22	Central Southern Security	316.25	CCTV maintenance
11-Mar-22	Gary Boulton	3200.00	New Jubilee bench for the Twinning Garden
22-Mar-22	Trevor Smith	319.58	section 137 spend on website for the village businesses
23-Mar-22	Back Office	360.00	Payroll management fees for 2 years
17-Mar-22	Clerk's salary	1500.00	

All VAT charged on the above items has been recovered

Bank reconciliation

Name of smaller authority: Beaulieu Parish Council

County area (local councils and parish meetings only): New Forest, Hampshire

Financial year ending 31 March 2022

Prepared by (Name and Role): Mrs Nicola Deering - Clerk/ RFO

Date: 31-Mar-22

		£	£
Balance per bank statements as at 31/3/22			
Lloyds Treasurers Account			20,816.98
Petty cash float (if applicable)			NIL
Less: unpresented cheques as at 31/3/22			
	1184	(45.00)	
	1190	(7.92)	
	1203	<u>(1,500.00)</u>	
Add: any un-banked cash as at 31/3/22			- 1,552.92
			NIL
Net balances as at 31/3/22 (Box 8)			<u>19,264.06</u>

Contact details

Name of smaller authority: **Beaulieu Parish Council**

County Area (local councils and parish meetings only) **New Forest, Hampshire**

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Nicola Deering	Nicholas Hubbard
Address	Flat One Palace Stable Yard Beaulieu Hampshire SO427YL	Silvan House Hatchet Lane Beulieu Hampshire SO427WA
Daytime telephone number	07825 309333	01590 612408
Mobile telephone number	07825 309333	07714 302525
Email address	nicky.deering12@gmail.com	nickhubbard.bpc@gmail.com

Explanation of variances 2021/22

Name of smaller authority: **Beaufeu Parish Council**

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

	2021 £	2022 £	Variance £	Variance %	Explanation Required?	DO NOT OVERWRITE	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	17,617	20,151					Explanation of % variance from PY opening balance not required - Balance brought forward across
2 Precept or Rates and Levies	8,000	8,000	0	0.00%	NO		
3 Total Other Receipts	1,970	3,085	1,085	55.08%	YES		Grants received in 2021/22 amounted to £2,750 (PY: £1,270)
4 Staff Costs	3,754	3,008	-746	19.87%	YES		Salary in 2020/21 included £750 relating to the previous year
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	3,682	8,934	5,252	142.64%	YES		Increase 2021/22 spend relates to: New asset acquired £3,200 (Jubilee Bench); Section 137 expenditure paid in year of £1,335; council noticeboard refurbished costing £781.
7 Balances Carried Forward	20,151	19,264	-887	4.40%	NO		
8 Total Cash and Short Term Investments	20,151	19,264	-887	4.40%	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	65,088	66,788	1,700	2.61%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		
Excessive Reserves Ratio	2.518875	2.408					



BEAULIEU ESTATE

RP/LH

Mrs Nicky Deering
Clerk to the Council
Beaulieu Parish Council
1 Palace Stable Flats
Beaulieu, Hampshire
SO42 7YL

6th June 2022

Dear Nicky

Ref: Internal Auditing of the Accounts

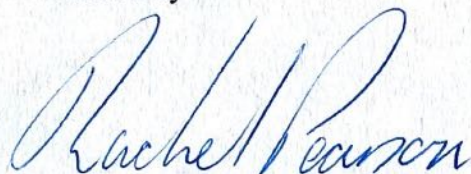
I can confirm I have checked the Accounts and have noticed that there are a number of invoices missing. However, as I am aware that you have undergone house moves and other disruption and that this is not normally the case, and that the amounts are either small or they are amounts I recognise from previous years, I am prepared to confirm that the Accounts have been kept correctly.

I have raised queries on three invoices with Nick Hubbard, the Chairman, for further clarification, namely the invoice of 28th March 2022 to Mr F Norris for £172.56, a room hire invoice for £66.00 on 16th March 2022 (my only reason for raising this is that the normal room hire is £45.00 or £60.00) and I have queried the back office administration of £360.00 on 23rd March 2022. I can confirm I have received satisfactory explanations for all three invoices.

I also note that the balance carried forward recorded in the cash book is £19,264.06 which does not quite tally with the bank statement but this is explained by three cheques not yet cashed namely for £1,500 to yourself for salary, £7.97 to yourself for stamps and £45.00 to Mr R Knight for gardening.

I have completed the Annual Government Statement as requested. If you have any further queries please do not hesitate to contact me.

Yours sincerely



Rachel Pearson BSc (Hons) MRICS
Resident Agent Beaulieu Estate