

Certificate of Exemption – AGAR 2022/23 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 2023, 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 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

Whittington Parish Council

certifies that during the financial year 2022/23, 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 2022/23:

£ 6,250.00

Total annual gross expenditure for the authority 2022/23:

£ 5,234.51

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 2019
- In relation to the preceding financial year (2021/22), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 the above statements apply and 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 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer Date

[Redacted Signature]

15-05-23

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

15-05-23

Signed by Chairman

[Redacted Signature]

Date

15.5.23

as recorded in minute reference:

1609 a)

Generic email address of Authority

gillianhodgson6@gmail.com

Telephone number

07773678608

*Published web address

<https://committeeadmin.lancaster.gov.uk/ecCatDisplay.aspx?sch=dog&cat=13177>

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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Whittington 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 2023, 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:

15-05-2023

and recorded as minute reference:

1609 d)

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

Chairman

Clerk

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
	✓	

<https://committeeadmin.lancaster.gov.uk/ecCatDisplay.aspx?sch=dog&cat=13177>

Section 2 – Accounting Statements 2022/23 for

Whittington Parish Council

	Year ending		Notes and guidance	
	31 March 2022 £	31 March 2023 £		
1. Balances brought forward	6495	7605	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	4195	6000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	200	250	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	1636	1679	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 authority's borrowings (if any).	
6. (-) All other payments	1699	3556	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	7605	8620	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	7605	8620	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	3077	3077	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).	
For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			<input checked="" type="checkbox"/>	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

Date

15-05-2023

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

15-05-2023

as recorded in minute reference:

1609 e)

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

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unrepresented entered as negative figures.

Name of smaller authority: Whittington Parish Council

County area (local councils and parish meetings only): Lancashire

Financial year ending 31 March 20xx **2023**

Prepared by (Name and Role): Gillian Newton Clerk & Responsible Financial Officer

Date: 25.04.2023

	£	£
Balance per bank statements as at 31/3/xx:		
Current	8,726.5	
Bonus	144.6	
[add more accounts if necessary]		
	8,871.1	
Petty cash float (if applicable)		-
Less: any unrepresented cheques as at 31/3/xx (enter these as negative numbers)		
662	(250.00)	
[add more lines if necessary]		
	(250.00)	
Add: any un-banked cash as at 31/3/xx		
	8,621.1	
Net balances as at 31/3/xx (Box 8)		8,621.1

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]
 County Area (local councils are): [REDACTED]

Insert figures from Section 2 of the A.G.A.R. in all Blue highlighted boxes

Next, 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 £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22	2022/23	Variance	Variance	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES.	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%			
1 Balances Brought Forward	6,495	7,605					
2 Precept or Rates and Levies	4,195	6,000	1,805	43.03%	YES ✓		
3 Total Other Receipts	250	250	0	0.00%	NO		
4 Staff Costs	3,630	1,630	44	2.69%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,650	3,550	1,857	109.30%	YES ✓		Additional and increase in \$137 donations of £800 (includes a payment of £200 requested last year from Baby&Toddler Group and £250 to a local's Cancer Research walk); painting of Chealsea railings £177; Fines and Interest HMRC £660 Dismissed an appeal, yet to be refunded.
7 Balances Carried Forward	7,605	8,619			NO		
8 Total Cash and Short Term Investments	7,605	8,619					
9 Total Fixed Assets plus Other Long Term Investments and	3,077	3,077	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement__Monday 15th May 2023</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.</p> <p>Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) Mrs Gillian Newton, Clerk and Responsible Financial Officer 14 Marton Drive, Bare, Morecambe, LA4 6RB gillianhodgson6@gmail.com 07773678608</p> <p>commencing on __Monday 5 June 2023 _____</p> <p>and ending on __Friday 14 July 2023 _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by Gillian Newton Clerk & RFO_____</p>	

Whittington Parish Council

End of Year Bank Reconciliation

<u>Reconciliation Current Account</u>		<u>31/03/2023</u>	<u>Reconciliation Bonus Saver Account</u>	
<u>Statement Sheet 336</u>	<u>30.03.2023</u>		<u>Statement Sheet 94</u>	<u>33.03.2023</u>
	£			£
Opening balance	7461.02		Opening balance	143.97
Income	6250.00		Interest	<u>.42</u>
Expenditure	<u>(5234.51)</u>		Balance	<u>144.59</u>
Book balance	<u>8476.51</u>			
Bank balance	8726.51			
Cheque not lodged	<u>(250.00)</u>			
Actual Balance	<u>8476.51</u>			

Cheque not lodged at bank

662 £250.00 Steven's Cancer walk

Whittington Parish Council

Current Account 1st April 2022 to 31st March 2023

<u>Receipts</u>	£	<u>Payments</u>	£
Balance	7461.02	S/O G.A.Newton wages	1416.46
LCC precept	6000.00	HMRC PAYE	262.40 * ¹
Henry Armitage shooting rights	200.00	BHIB insurance	347.83
Sedgewick grazing rights	50.00	LALC subscription	75.46
		A.Pettifor internal audit	10.00
		Strimmer costs & repairs	247.52
		S137 Gardening competition	240.00
		S137 Poppy Wreath	50.00
		S137 Christmas Tree (total)	176.99
		S137 NorthWestAirAmbulance	220.00
		S137 Women's Institute	80.00
		S137 Arkholme baby&toddler	420.00* ²
		S137 Cancer Research	250.00 * ³
		Leaving gift	75.00
		Flag for church	60.54
		S137 Lune Valley Ramble	88.31
		Paint for railings	250.44
		Gardening supplies	70.98
		HMRC fines & interest	860.24 * ⁴
		G,Newton expenses stationery	30.26
		C.Hall expenses stationery	<u>2.08</u>
			<u>5234.51</u>
		Balance carried forward	8476.51
	<u>13,711.02</u>		<u>13,711.02</u>

*¹ plus a payment made on last year's accounts.

*² Includes S137 donation from last year.

*³ Cheque 662 not yet lodged with the bank.

*⁴ Dismissed on appeal, yet to be refunded.