

Certificate of Exemption – AGAR 2018/19 Part 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 2019, 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 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

STORCE CLIMSLAND PARISH COUNCIL

certifies that during the financial year 2018/19, 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 2018/19: £19300

Annual gross expenditure for the authority 2018/19: £18211

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 2015
- In relation to the preceding financial year (2017/18), 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an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 a copy submitted to the external auditor either by email or by post (not both).
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 1 July 2019. By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Richard Wainwright
Signed by Chairman

Signed by Chairman

[Signature]

Email

parockler@scpsc@gmail.com

*Published web address

www.storceclimslandparish.org

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.

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

Stoke Newington 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 2019, that:

Agreed		Yes	No	Yes means that this authority
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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

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


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

17.6.19

and recorded as minute reference:

SC19/16/12

Clerk



Chairman



approval was given:

Signed by the Chairman and Clerk of the meeting where

STOKE CLIMSLAND PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF
ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

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

NOTICE

1. Date of announcement: 16th June 2019

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. 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 2019, these documents will be available on reasonable notice by application to:

The Parish Clerk via: parishclerkscpc@gmail.com
commencing on (c) **Monday 17 June 2019**
and ending on (d) **Friday 26 July 2019**

3. Local government electors and their representatives also have:

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

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:

PKF Littlejohn LLP (Ref: SBA Team)
1 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-littlejohn.com)

5. This announcement is made by (e) Ren Jackaman – RFO and Parish Clerk

Explanation of variances – pro forma

Name of smaller authority: **Stoke Climsland Parish Council**

County area (local councils and parish meetings only): **Cornwall**

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	2017/18 £	2018/19 £	Variance	Variance %
Box 2 Precept Rates & Levies	£15,592.00	£15,909.00	£317.00	2% <15%
Box 3 Total other receipts	£2,412.51	£3,391.00	£978.49	41% see 1 below
Box 4 Staff Costs	£5,088.00	£6,003.00	£915.00	18% see 2 below
Box 5 Loan interest/capital repayments	£0.00	£0.00	£0.00	0% <15%
Box 6 All other payments	£20,135.00	£12,208.00	£7,927.00	-39% see 3 below
Box 9 Total fixed assets & long-term investments	£30,284.00	£33,277.00	£2,993.00	10% <15%
Box 10 Total Borrowing	£0.00	£0.00	£0.00	0% <15%

Detailed explanation of variance with amounts £

1. No VAT reclaim made in ye 2018, two years claimed in ye 2019 (£811.56), CTS grant in ye 2018 was £363.84 and in ye 2019 £278.75
2. Due to change of clerk and period during July/August 2018 when both clerks were receiving wages
3. In ye 2018 the donations were £9K due to build-up of funds allocated following a period of low applications for grants

Bank reconciliation – pro forma

Name of smaller authority: Stoke Climsland Parish Council

County area (local councils and parish meetings only): **Cornwall**

Financial year ending 31 March 2019

Prepared by: **R Jackaman, Parish Clerk / Responsible Financial Officer**

BALANCE PER BANK STATEMENTS AS AT 31.3.19

Revenue Account	£16,880.07
Capital Account	£3,029.77
TOTAL	£19,909.84
Petty Cash Float (if applicable)	N/A
Less: any unprinted cheques at 31.3.19	£0.00
Add: any unbanked cash at 31.3.19	£0.00
Net Balances at 31.3.19 (Box 8)	£19,909.84

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

Opening Balance 1.4.18 (prior year Box 8)	£18,820
Add: receipts in the year	£19,300
Less: payments in the year	-£18,211
Closing balance per cash book [receipts and payments book] as at 31 March 2019 (must equal net balances above – Box 8)	£19,909