

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.

HECKFIELD 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:

£8,014

Annual gross expenditure for the authority 2018/19:

£1,301

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advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

[Redacted Signature]

Date

09/05/2019

Signed by Chairman

[Redacted Signature]

Date

09/05/2019

Email

clerk.heckfield@gmail.com

Telephone number

07515 777060

*Published web address

www.heckfield-pc.org.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.

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

HECKFIELD 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" 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.	✓		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
			has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
			✓

*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:

09/05/2019

and recorded as minute reference:

19.23.iii

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

Chairman

Clerk

Heckfield Parish Council

2018 - 2019 Significant Variations: AUDIT SHEET

Difference between current and previous year greater than both 10% and £100
in Section 1, boxes 2, 3, 4, 5, 6, 9 and 10

	Item	Previous Year 2017/18	Current Year 2018/2019	Difference	Diff %
1	Balance Brought Forward	£7,381.00	£4,249.13	£3,131.87	-42.43%
2	Annual Precept	£8,000.00	£8,000.00	£0.00	0.00%
3	Total Other Receipts	£2,061.00	£13.64	£2,047.36	-99.34%
4	Staff Costs	£0.00	£150.00	£150.00	NA
5	Loan interest/capital repayments	£0.00	£0.00	£0.00	0.00%
6	Total other payments (excl salaries)	£13,192.96	£1,150.96	£12,042.00	-91.28%
7	Balance carried forward	£4,249.13	£10,961.81	£6,712.68	157.98%
8	Total cash and short term investments	£4,249.13	£10,961.81	£6,712.68	157.98%
9	Total fixed assets and long term assets	£0.00	£0.00	£0.00	0.00%
10	Total borrowings	£0.00	£0.00	£0.00	0.00%
11	Trust funds	NA	NA	NA	NA

Box 3 Total other receipts	2017/18	2018/19	
Explanation for variation of -£2,047.36 (-99.34%)			Difference
VAT reclaim	£2,058.60	£0.00	£2,058.60
Bank interest	£2.49	£13.73	£11.24
			£2,047.36

Box 4 Staff costs	2017/18	2018/19	
Explanation for variation of £150.00			Difference
Paid clerk employed from 1st February 2019	£0.00	£150.00	£150.00
			£150.00

Box 6 Total other payments (excl salaries)	2017/18	2018/19	
Explanation for variation of -£12,042.00			Difference
Finance admin costs	£769.96	£570.96	£199.00
Expenses	£550.00	£550.00	£0.00
Village hall	£9,850.00	£0.00	£9,850.00
VAT	£2,023.00	£30.00	£1,993.00
TOTAL	£13,192.96	£1,150.96	£12,042.00

Signed:

Paul Burton, Chairman ...
Susan Turner, RFO

... May 2019
.. May 2019

