

## 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.

Barton on the Heath 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:

£1,009 ENTER AMOUNT £00,000

Annual gross expenditure for the authority 2018/19:

£1,112 ENTER AMOUNT £00,000

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advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

Date

 SIGNATURE REQUIRED

3/5/2019.

Signed by Chairman

Date

 SIGNATURE REQUIRED

3/5/2019.

Email

Telephone number

mcpherson558@btinternet.com PRESS REQUIRED

01608 674734 NUMBER

\*Published web address

www.bartonontheheath.co.uk PUBLISHED WEBSITE ADDRESS

**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 2 – Accounting Statements 2018/19 for

Barton on the Heath Parish Council

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	2890	3590	<i>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.</i>
2. (+) Precept or Rates and Levies	1000	1000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	197	9	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	-	-	<i>Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.</i>
5. (-) Loan interest/capital repayments	-	-	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	497	1112	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	3590	3487	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	3590	3487	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets	19995	20963	<i>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.</i>
10. Total borrowings	-	-	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>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>
	<input type="radio"/>	<input checked="" type="radio"/>	

I certify that for the year ended 31 March 2019 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

09/05/2019

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

09/05/2019

as recorded in minute reference:

Minute Ref 05.

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

SIGNATURE REQUIRED

**Bank reconciliation for Barton on the Heath Parish Council  
Year ended March 31<sup>st</sup> 2019**

Name of smaller authority: Barton on the Heath Parish Council

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

**Financial year ending 31 March 2019**

Prepared by Mandy McPherson Treasurer (Name and role)

Date 7<sup>th</sup> May 2019

Balance per bank statements as at 31 March 2019:	£	£
	3487	
	<hr/>	
Petty cash float (if applicable)		
Less: any un-presented cheques at 31 March 2018	0	
	<hr/>	
Add: any un-banked cash at 31 March 2018	0	
	<hr/>	
Net balances as at 31 March 2018 (Box 8)		<u>3487</u>

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

**CASH BOOK:**

Opening Balance 1 April 2018 (Prior year Box 8)		3590
Add: Receipts in the year	1009	
Less: Payments in the year	1112	
Closing balance per cash book [receipts and payments book] as at 31 March 2019 (must equal net balances above – Box 8)		<u>3487</u>

(See [example](#) for guidance if required)

## Explanation of variances

Name of smaller authority:

**Barton on the Heath Parish Council** \_\_\_\_\_

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

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 %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	1000	1000	0		Not Required
<b>Box 3</b> <i>Total other receipts</i>	197	9	188	-95%	2017/18 VAT refund of £196
<b>Box 4</b> <i>Staff costs</i>	N/A				
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	N/A				
<b>Box 6</b> <i>All other payments</i>	497	1112	615	123%	£215 – repaid monies held on behalf of SWNW £215 – Councillor retirement gift £35 – WALC Planning Event £117 – Alex Ward Internet Change of invoice billing period £30- VAT on Grass cutting to be reclaimed at later date
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	19995	20953	958	4.8%	Insurance Revaluation of the following assets : Bus Shelter £274 Memorial Shelter £547 Public Notice Boards £39 Debrillator £98
<b>Box 10</b> <i>Total borrowings</i>	-	-			
<b>Explanation for 'high' reserves</b>	<p>Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:</p> <p>Contested Election Reserve           £569 De Fib Maintance Reserve           £220 Village Asset Maintance Reserve £1500</p>				