

## 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.

### BUSHLEY 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: £9045

Annual gross expenditure for the authority 2018/19: £9490

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advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

*Vickie M. Fowler*

Date 25.06.19

Signed by Chairman

*A. Nicoll*

Date 25.08.19

Email

vicky.fowkes@bushleyparishcouncil.org.uk

Telephone number

07721 726598

\*Published web address

www.bushleyparishcouncil.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.**

# Annual Internal Audit Report 2018/19

## BUSHLEY PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 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   | Agreed? Please choose one of the following |    |                     |
|--|--|----|---------------------|
|  | 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 and year-end bank account reconciliations were properly carried out.   | ✓  |    |                     |
| 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 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)                                  |  |    | ✓                   |
| L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.  |  |    | Not applicable<br>✓ |
| M. (For local councils only)<br>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

20.6.2019

Name of person who carried out the internal audit

IAN A SELKIRK FR

Signature of person who carried out the internal audit

Date 20.6.2019

\*If the response is 'no' you must include a note to 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 2 – Accounting Statements 2018/19 for

BUSHLEY PARISH COUNCIL

|   | Year ending           |                       | Notes and guidance  |
|---|-----------------------|-----------------------|---|
|   | 31 March<br>2018<br>£ | 31 March<br>2019<br>£ |   |
| 1. Balances brought forward   | 4504                  | 2238                  | 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  | 6886                  | 6886                  | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.   |
| 3. (+) Total other receipts   | 1031                  | 2158                  | 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  | 3446                  | 3415                  | 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. |
| 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   | 6757                  | 6075                  | Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).   |
| 7. (=) Balances carried forward   | 2238                  | 1792                  | 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                                   | 0                     | 0                     | 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                         | 4617                  | 4617                  | 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                    | 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 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

Victoria M. Jenkins

Date

25/06/19

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

25.06.19

as recorded in minute reference:

Minutes 25.06.19: 8b.2

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

AA Nicoll

**BUSHLEY PARISH COUNCIL  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

|                        | £                 | 2018              |
|------------------------|-------------------|-------------------|
| <b>RECEIPTS</b>        |                   |                   |
| Precept                | 6,886.00          | 6,886.00          |
| Support Grant          | 38.00             | 38.00             |
| CALC TC Implementation | 848.00            |                   |
| Lengthsman             | 712.80            | 643.00            |
| District Council       | 500.00            |                   |
| Poppy Fund             | 60.00             | -                 |
| Tree Pruning           |                   | 350.00            |
|                        | <u>9,044.80</u>   | <u>7,917.00</u>   |
| <b>PAYMENTS</b>        |                   |                   |
| Office Supplies        | 622.00            | 428.00            |
| Staff Costs            | 3,414.90          | 3,446.00          |
| Clerk Training         | 160.00            | 10.00             |
| Lengthsman             | 1,733.20          | 1,962.00          |
| Insurance              | 191.60            |                   |
| Audit                  | 100.00            | 90.00             |
| Asset Maintenance      | 187.87            | 43.00             |
| Mowing Contract        | 2,401.26          | 1,950.00          |
| Wreath                 |                   | 40.00             |
| Subscriptions          | 174.85            | 180.00            |
| Miscellaneous          |                   | 584.00            |
| VAT Recoverable        | 505.12            | 1,450.00          |
|                        | <u>9,490.80</u>   | <u>10,183.00</u>  |
| Deficit for the year   | - 446.00          | - 2,266.00        |
| General Fund B/fwd     | 2,238.00          | 4,504.00          |
| General Fund C/fwd     | <u>£ 1,792.00</u> | <u>£ 2,238.00</u> |
| Represented by:-       |                   |                   |
| Current Account        | <u>£ 1,792.00</u> | <u>£ 2,238.00</u> |

Chairman

RFO

*R. Nicoll*

*Victoria M. Fowler*

*25.06.19*

*25/06/19*

# APPENDIX TO THE STATEMENT OF ACCOUNTS

230128/2019

## BUSHLEY PARISH COUNCIL

### BANK RECONCILIATION

|   |                            |
|---|----------------------------|
| Opening Balance                             | 2238.00                    |
| Receipts during the year                    | <u>9044.80</u><br>11282.80 |
| Payments during the year                    | 9490.80                    |
| Closing Balance                             | £ <u><u>1792.00</u></u>    |
| Represented by the bank accounts as under:- |                            |
| Lloyds                                      | 2671376                    |
|   | <u>1792.00</u>             |
|   | £ <u><u>1792.00</u></u>    |
| no outstanding chqs                         |                            |

Signed

Responsible Finance Officer..... *Victoria Mander*

Date..... *25-06-19*



## Explanation of variances – pro forma

Name of smaller authority: **Bushley Parish Council**  
County area (local councils and): **Worcestershire**

**Insert figures from Section 2 of the AGAR 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);
- 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).

|   | 2017/18<br>£ | 2018/19<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures<br>input. <b>DO NOT OVERWRITE THESE BOXES</b> | Explanation from smaller authority (must include narrative and supporting figures) |
|---|--------------|--------------|---------------|---------------|--------------------------|--|--|
| 1 Balances Brought Forward                                | 4,504        | 2,238        | 1,734         |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward agrees  |  |
| 2 Precept or Rates and Levies                             | 6,886        | 6,886        | 0             | 0.00%         | NO                       |  |  |
| 3 Total Other Receipts                                    | 1,031        | 2,158        | 1,127         | 109.31%       | YES                      | Transparency Code 1 off funding £848   |  |
| 4 Staff Costs   | 3,446        | 3,415        | -31           | 0.90%         | NO                       |  |  |
| 5 Loan Interest/Capital Repayment                         | n/a          | n/a          |               | 0.00%         | NO                       | #VALUE!  |  |
| 6 All Other Payments                                      | 6,757        | 6,075        | -682          | 10.09%        | NO                       |  |  |
| 7 Balances Carried Forward                                | 2,238        | 1,792        |               |               | NO                       | VARIANCE EXPLANATION NOT REQUIRED  |  |
| 8 Total Cash and Short Term Investments                   | n/a          | n/a          |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED  |  |
| 9 Total Fixed Assets plus Other Long Term Investments and | 4,617        | 4,617        | 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



Smaller authority name: **BUSHLEY 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   | NOTES  |
|--|--|
| <p><b>1. Date of announcement: Wednesday 26<sup>th</sup> June 2019</b></p> <p><b>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.</b><br/>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:</p> <p>(b) Clerk Vicky Fowkes</p> <p>commencing on <b>Thursday 27 June 2019</b><br/>Please contact on: M 07721 726598 or<br/>E: <a href="mailto:vicky.fowkes@bushleyparishcouncil.co.uk">vicky.fowkes@bushleyparishcouncil.co.uk</a></p> <p>and ending on <b>Wednesday 7 August 2019</b></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>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:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b><br/><b>1 Westferry Circus</b><br/><b>Canary Wharf</b><br/><b>London E14 4HD</b><br/><b>(<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</b></p> <p><b>5. This announcement is made by: Vicky Fowkes Clerk &amp; RFO.</b><br/><b>Bushley Parish Council</b></p> | <p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p> |

