

## Certificate of Exemption – AGAR 2019/20 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 2020 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020, notifying the external auditor.

ASPLEY HEATH PARISH COUNCIL

certifies that during the financial year 2019/20, the higher of the authority's total gross income for the year and total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2019/20: £7,961

Total annual gross expenditure for the authority 2019/20: £9,055

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 was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 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, 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 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer Date

D. Balch 26/7/2020

I confirm that this Certificate of Exemption was approved by this authority on this date: 22/7/2020

Signed by Chairman Date

A. Smith 26/7/20

as recorded in minute reference: 2120g

Email of Authority

clerk@aspheyheath.org.uk

Telephone number

01525 717905

\*Published web address

www.aspleyheathparishcouncil.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, but no later than 30 June 2020. Reminder letters incur a charge of £40 +VAT**

## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

ASPLEY HEATH 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 2020, 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:

22/7/2020

and recorded as minute reference:

2120e

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

Chairman



Clerk



## Section 2 – Accounting Statements 2019/20 for

### ASPLEY HEATH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	12,788	12,346	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	7,938	7,930	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	19	31	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	1,929	1,697	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	6,470	7,358	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	12,346	11,252	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	12,346	11,252	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>
9. Total fixed assets plus long term investments and assets	15,260	15,260	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	NIL	NIL	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 2020 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

D. Balchelor

Date

21/07/2020

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

22/07/2020

as recorded in minute reference:

MINUTE REFERENCE

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

Chairman

# Annual Internal Audit Report 2019/20

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 2020.

The internal audit for 2019/20 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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	✓		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
<b>M. (For local councils only)</b> 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

21-08-20

Name of person who carried out the internal audit

LYNNE STAPLETON

Signature of person who carried out the internal audit



Date 21-8-20

\*If the response is 'no' please 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).

12 Blackthorn Grove  
Woburn Sands  
Milton Keynes  
MK17 8PZ

21<sup>st</sup> August 2020

The Councillors  
Aspley Heath Parish Council

Dear Councillors

As Internal Auditor I am pleased to report on my findings arising from tests carried out on the council's system of internal control as required for the purposes of the Council's Annual Governance and Accountability Return for the year end 31<sup>st</sup> March 2020.

I found that appropriate books of account had been properly kept throughout the year.

There was sufficient evidence that the financial Regulations had been met, payments were supported by invoices, expenditure was approved but VAT need to be claimed for reimbursement of expenditure.

The Council need to review their risk management, as the minutes state, to consider at a later date.

The Council had reviewed the Annual budget in support of the annual precept requirement. The budget was regularly monitored.

There was no petty cash system in operation for me to report on.

Salary and expenses payments were in accordance approvals by the Council and appropriate PAYE deductions were made when appropriate.

Regular Bank reconciliations were confirmed at regular Council meetings.

Year End Accounts were prepared on a Receipts and Payment accounting basis.

Exercise of Public Rights had been met by the Council.

Charitable Trust funds responsibility had been met and not included in the Accounts.

The only 2 items that need to be addressed when the Council have sufficient time is to claim VAT and review its Risk management,

The overall year Management has been very well met and I have no concerns regarding the running of the Council.

Yours Sincerely



Lynne Stapleton

**ASPLEY HEATH PARISH COUNCIL**  
**31 March 2020**  
**REPORT OF THE FINANCE COMMITTEE**

BANK BALANCES	Current	Reserve	Total Funds
	£	£	£
<b>Financial Position as at 1 April 2019</b>	<b>500.00</b>	<b>11,846.43</b>	<b>12,346.43</b>
<b>Payments since 1 April 2019</b>			<b>Payment Details</b>
01-May-19 Forde & McHugh	149.82		Street lighting maintenance Apr - Sept 2018
01-May-19 E.on	743.86		Street lighting electricity Apr 18 - March 19
01-May-19 Cultivation Ltd	£90.00		Jubilee Gardens - new plants & maintenance
01-May-19 D Batchelor	£240.00		Clerk's salary April & May
01-May-19 SLCC	£63.00		Membership fees 2019
01-May-19 S Smith	£16.35		Refreshments for AGM
01-May-19 A Shirville	£41.70		Engraved plaque for bench
01-Oct-19 D Batchelor	£156.00		Clerk's salary June
01-Oct-19 HMRC	£99.00		Clerk's PAYE April - June
01-Oct-19 D Batchelor	£57.64		Clerk's Allowance and Office Expenses April - June
01-Oct-19 Came & Company	£341.20		Insurance July 2019 - July 2020
01-Oct-19 BATPC	£139.00		Affiliation Fees 2019/20
01-Oct-19 S Smith	£28.00		Printing of A5 flyers in support of The Stables
01-Oct-19 Woburn Sands Town Council	£24.00		AGM Hall hire 1/5/19
01-Oct-19 D Batchelor	£132.00		Clerk's salary July
01-Oct-19 The Print Cellar	£216.00		Spring Newsletter x 200 copies
01-Oct-19 Cultivation Ltd	£18.00		Maintenance of Jubilee Gardens June
01-Oct-19 D Batchelor	£264.00		Clerk's Salary August & September
01-Oct-19 HMRC	£99.00		Clerk's PAYE July - Sept
01-Oct-19 D Batchelor	£25.00		Clerk's Allowance and Office Expenses July - September
01-Oct-19 S Smith	£600.00		Defibrillator - British Heart Foundation
23-Oct-19 D Batchelor	£132.00		Clerk's Salary - October
23-Oct-19 S McQuillan	£185.45		Repairs to gate posts in Sandy Lane/Sandpit
23-Oct-19 Central Beds Council	£62.37		Election fees May 2019
23-Oct-19 PMG Landscapes	£144.00		Clearance of Bishops Walk - October
23-Oct-19 Poor's Coal Charity	£100.00		Donation
23-Oct-19 Royal British Legion	£17.00		Wreath for Remembrance Day
27-Nov-19 D Batchelor	£264.00		Clerk's salary November & December
27-Nov-19 HMRC	£99.00		Clerk's PAYE Oct - Dec
27-Nov-19 D Batchelor	£59.42		Clerk's Allowance Oct - Dec, stationery £34.42
27-Nov-19 BATPC	£30.00		Councillor Training GH 3/10/19
27-Nov-19 St Michaels Church	£300.00		Donation
27-Nov-19 Woburn Sands Town Council	£600.00		Donation
27-Nov-19 George Wells Foundation	£300.00		Donation
27-Nov-19 Swallowfield Lower PTFE	£300.00		Donation
27-Nov-19 Fulbrook Middle School PTA	£300.00		Donation
27-Nov-19 Forde & McHugh	£710.88		Street light maintenance 1/10/18-31/3/19
29-Jan-20 D Batchelor	£132.00		Clerk's salary - January
29-Jan-20 G Clough	£216.00		Newsletter 500 copies (The Print Cellar)
26-Feb-20 D Batchelor	£132.00		Clerk's Salary February
26-Feb-20 CPRE	£49.00		Neighbourhood Planning Workshop 4/3 GC
26-Feb-20 S Smith	£35.46		Leaflet printing (Vista Print) Stoctley development
26-Feb-20 L Willmott	£82.49		Email account & Domains (1&1 Ionos) Inv 24/2/19
26-Feb-20 BATPC	£120.00		Chairmanship Courses x3 GC
26-Feb-20 Cultivation Ltd	£27.00		Jubilee Gardens - maintenance December
26-Feb-20 PMG Landscapes	£144.00		Bishops Walk clearance - January
26-Feb-20 Woburn Sands Town Council	£60.00		Hire of Meeting Room 2019/20
26-Feb-20 BATPC	£30.00		New Councillor Training PG
27-Mar-20 D Batchelor	£132.00		Clerk's Salary March
27-Mar-20 HMRC	£99.00		Clerk's PAYE January - March
27-Mar-20 D Batchelor	£25.00		Clerk's Allowance Jan - March
27-Mar-20 RM Carrington & Son Ltd	£48.00		Electrician for lamppost Sandy Lane temporary supply
<b>Payments since 1 April 2019</b>			
27/03/2019 D Batchelor	121.41		
27/03/2019 HMRC	91.00		
27/03/2019 D Batchelor	25.00		
27/03/2019 Cultivation Ltd	27.00		
27/03/2019 Forde & McHugh	805.20		
27/03/2019 RGS Tree Services	768.00		
27/03/2019 Woburn Sands Town Council	60.00		
<b>Receipts since 1 April 2019</b>			
08-Apr-19 Central Beds Council	£7,930.00		Precept
30-Apr Natwest	£2.90		Interest
31-May-19 Natwest	£3.02		Interest
28-Jun-19 Natwest	£2.58		Interest
31-Jul-19 Natwest	£3.01		Interest
30-Aug-19 Natwest	£2.73		Interest
30-Sep-19 Natwest	£2.83		Interest
31-Oct-19 Natwest	£2.71		Interest
29-Nov-19 Natwest	£2.34		Interest
31-Dec-19 Natwest	£2.43		Interest
31-Jan-20 Natwest	£2.21		Interest
28-Feb-20 Natwest	£1.88		Interest
31-Mar-20 Natwest	£1.93		Interest
Net transfer from Reserve Account	10,377.25	-10,377.25	
<b>Financial Position at 31 March 2020</b>	<b>500.00</b>	<b>9,429.75</b>	<b>9,929.75</b>
<b>Less items not yet on statements</b>			
27 Mar 19 HMRC	91.00		
01 Oct 19 HMRC	99.00		chq 1061
01 Oct 19 HMRC	£99.00		chq 1072
29-Jan-19 D Batchelor	£132.00		
26-Feb-20 D Batchelor	£132.00		
26-Feb-20 CPRE	£49.00		
26-Feb-20 S Smith	£35.46		
26-Feb-20 BATPC	£120.00		
26-Feb-20 Cultivation Ltd	£27.00		
26-Feb-20 PMG Landscapes	£144.00		
26-Feb-20 Woburn Sands Town Council	£60.00		
26-Feb-20 BATPC	£30.00		
27-Mar-20 D Batchelor	£132.00		
27-Mar-20 HMRC	£99.00		
27-Mar-20 D Batchelor	£25.00		
27-Mar-20 RM Carrington & Son Ltd	£48.00		
<b>Reconciliation to statements 524 &amp; 480</b>	<b>500.00</b>	<b>10,752.21</b>	<b>11,252.21</b>
<b>Notes:</b>			

Local council name: ASPLEY HEATH PARISH COUNCIL

**Notice of appointment of date for the exercise of public rights  
Accounts for the year ended 31<sup>st</sup> March 2020**

The Local Audit and Accountability Act 2014, and  
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: <u>26<sup>TH</sup> AUGUST 2020</u> (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2020 these documents will be available on reasonable notice on application to:</p> <p>(b) <u>DENISE BATCHELOR, CLERK</u> <u>EMAIL - CLERK@aspleyheath.org.uk</u> <u>TEL: 01525 717905</u></p> <p>commencing on (c) <u>28<sup>TH</sup> AUGUST 2020</u></p> <p>and ending on (d) <u>9<sup>TH</sup> OCTOBER 2020</u></p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• the opportunity to question the auditor about the accounts; and</li> <li>• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council (f).</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The Council is exempt from audit under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. However, the following auditor has been appointed to allow local government electors and their representatives to exercise their rights:</p> <p>Mazars LLP, Salvus House, Aykley Heads, Durham, DH1 5TS</p> <p>5. This announcement is made by (e) <u>DENISE BATCHELOR, CLERK</u></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And (d) The inspection period must be 30 working days in total <u>and commence no later than 1 September 2020.</u></p> <p>(e) Insert name and position of person placing the notice</p>
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