

Section 2 – Accounting Statements 2019/20 for

	Year ending		Notes and guidance
	31 March 2019	31 March 2020	
1. Balances brought forward	9878	10296	Please round all figures to nearest £1. Do not leave any boxes blank and report ED or Nil balances. All figures must agree to underlying financial records.
2. (+) Precept or Rates and Levies	5500	5690	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.
3. (+) Total other receipts	1129	630	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
4. (-) Staff costs	2253	3048	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
(-) Loan interest/capital repayments	0	0	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.
(-) All other payments	3206	3224	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
(=) Balances carried forward	10296	10303	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
Total value of cash and short term investments	10296	10303	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
Total fixed assets plus long term investments and assets	47122	47122	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.
Total borrowings	0	0	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.
			The outstanding capital balance as at 31 March of all loans from third parties (including FWLB).

For Local Councils Only Disclosure note 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 confirm that these Accounting Statements were approved by this authority on this date: **03/08/2020**
 as recorded in minute reference: **Extraordinary Aug 3rd 2020**

AGAR 2019/20 Part 2

Completed by small 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.

WELLING PARISH COUNCIL

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

Total annual gross income for the authority 2019/20: **6320**

Total annual gross expenditure for the authority 2019/20: **6312**

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 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 6 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced an advisory 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 or 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: **Ken** Date: **31/8/20**

I confirm that this Certificate of Exemption was approved by this authority on this date: **03/8/20**
 as recorded in minute reference: **Extraordinary 3rd August 2020**

Signed by Chairman: **Ken** Date: **03/8/20**

Telephone number: _____

Email of Authority: **clerk@wellingparish.com**

*Published web address: **www.wellingparish.com**

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. There will be a charge of £40 +VAT

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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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')	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed). Name of person who carried out the internal audit: **Ken Goodard**

Date(s) internal audit undertaken: **26/6/20** Date: **25/6/20**

Signature of person who carried out the internal audit: _____

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).

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