

Hethersgill Parish

AGAR

2023 / 2024

Meeting date 21st May 2024

Certificate of Exemption – AGAR 2023/24 Form 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

HETHERSGILL PARISH COUNCIL

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:

7352

Total annual gross expenditure for the authority 2023/24:

8307

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 Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 the above statements apply and 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 the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

Allen Dawes

21.05.2024

I confirm that this Certificate of Exemption was approved by this authority on this date:

21/05/2024

Signed by Chair

Date

C.A. Williams

21 05 2024

as recorded in minute reference:

033.24

Generic email address of Authority

hethersgillpc@gmail.com

Telephone number

01697 748788

*Published web address

www.hethersgill.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, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

HETHERSGILL PARISH COUNCIL
www.hethersgill.org.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 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	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 bank account reconciliations were properly carried out during the year.	✓		
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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (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).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

12 04 2024

PAMELA CRONIN

Signature of person who carried out the internal audit

Pamela Cronin

Date

12 04 2024

*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).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

HETHERSGILL 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 2024, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input type="checkbox"/>	<input type="checkbox"/>	<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>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

*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:

21/03/2024

and recorded as minute reference:

033-24

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

Chair

C.A. Williams

Clerk

Allen Dawes

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

www.hethersgill.org.uk

Section 2 – Accounting Statements 2023/24 for

HETHERSCILL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	9953	8812	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	7000	7000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	357	352	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	3840	4443	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	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	4658	3864	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	8812	7858	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	8812	7858	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	3602	2732	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).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

Alan Dawes

25/04/2024

Date

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

21/05/2024

as recorded in minute reference:

033/24

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

C.A. Williams

HETHERSGILL PARISH COUNCIL

Income 2023 2024

Date	Number	Received From	Details of Receipt	Precept	Interest	Projects	VAT	Other	Total
20.04.23	R1	Carlisle Cit Precept		£ 7,000.00					£ 7,000.00 ✓
20.04.23	R2	Grantscape				72.07			£ 72.07 ✓
28.11.23	R3	Grantscape				£ 80.34			£ 80.34 ✓
Mar 2024		Grantscape				£ 200.00			£ 200.00
				£ 7,000.00	£ -	£ 352.41	£ -	£ -	£ 7,352.41
				£ 7,000.00	£ -	£ 352.41	£ -	£ -	£ 7,352.41

HETHERSGILL PARISH COUNCIL

Items over £100

Sarah Kyle	April Salary	£	281.96
Sarah Kyle	Reimbursements	£	149.30
BHIB	Insurance	£	398.15
Sarah Kyle	May Salary	£	281.76
R Murray	Bashers leaflets	£	128.00
CALC	Subs	£	163.70
Sarah Kyle	June Salary	£	281.76
Sarah Kyle	Reimbursements	£	150.00
Sarah Kyle	Jul Salary	£	281.76
Sarah Kyle	Aug Salary	£	281.76
Sarah Kyle	Sep Salary	£	281.76
Sarah Kyle	Oct Salary	£	281.76
Social Committee	Donation	£	1,000.00
Sarah Kyle	Back Pay	£	196.00
W Carruthers	Grass Cutting	£	480.00
A Dawes	November Pay	£	278.21
A Dawes	December Pay	£	256.81
A Dawes	THE GILL	£	264.43
A Dawes	January Pay	£	375.74
Hethersgill Parish	Hall Hire	£	153.00
A Dawes	February Pay	£	340.45
A Dawes	March Pay & Exp	£	325.39
Gill Houston	Balsam Bashers	£	280.34

Explanation of variances 2023/24

Name of smaller authority:

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2024 £	2023 £	Variance £	Variance %	Explanation Required? Is > 15% ; > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	8,812	9,953					
2 Precept or Rates and Levies	7,000	7,000	0	0.00%	NO		
3 Total Other Receipts	352	357	-5	1.29%	NO		
4 Staff Costs	4,443	3,840	603	15.71%	YES		Clerk Back Pay £186
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,864	4,658	-794	17.05%	YES		Parish Hall Grant in 23 £500 more
7 Balances Carried Forward	7,858	8,812	-954	10.83%	NO		
8 Total Cash and Short Term Investments	7,858	8,812	-954	10.83%	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	2,732	3,602	-870	24.15%	YES		Printer/ filing cabinet and Notice Board disposed £819
10 Total Borrowings	0	0	0	0.00%	NO		

Hethersgill Parish Council Asset Register 2023/24

<u>Ref No</u>	<u>Date Purchased</u>	<u>Description</u>	<u>Location</u>	<u>Insurance Value</u>	<u>Audit Value</u>	<u>Discharge/Disposal</u>
1		Noticeboard	Uppertown			09.03.16 donated
2		Noticeboard	Hetherside			09.03.16 donated
3		Noticeboard	Disposed			Disposed during 2023
4		Noticeboard	Crossroads		£580	
5		Seat	Crossroads		£800	
6		HP Inkjet Printer	Office			149 disposed
7		Filing Cabinet	Disposed			120 disposed
8	Jan-14	Sign	Sand Hole		£55	
9	2014	Defibrillator & Cabinet	Parish Hall		£1,395	
10		Printer	Office		£0	£0 £93 disposed 31.07.17
11	23.02.16	Noticeboard	Uppertown		385	£385
12	23.02.16	Noticeboard	Hetherside		385	£385
13		Common Land	Sand Hole		£0	£1
14	20.02.16	Defib signs x 4	crossroads		£94	£94
15	15.09.16	PC	Clerks property			disposed 23.07.19
16	31.07.17	Printer	Disposed			Disposed during 2024
17	02.05.18	Filing Cabinet	Clerks property		£100	
18	23.07.19	Laptop	Clerks property		£333	
					£4,126	£2,732

Hethersgill Parish Council

Income and Expenditure against Budget 2023/24

		Budget 2023/24	Actual 1023/24
Income			Total
Precept		£7,000.00	£7,000.00
Grants	Cumbria County Council		£0.00
	Carlisle City Council		£0.00
	Others		£352.41
Gill Adverts			£0.00
VAT Reclaim			£0.00
Other			£0.00
TOTAL			£7,352.41
Expenditure			
Clerk	Gross Salary	£3,955.00	£4,443.11
	Expenses & Subs	£50.00	£0.00
Administration	CALC Membership	£150.00	£163.70
	Data Protection / Website	£135.00	£121.00
	Postages/Stationary/Misc	£150.00	£191.74
	Defibrillator - Equipment	£100.00	£125.00
The Gill		£420.00	£522.46
Donations	Parish Hall	£500.00	£0.00
	GNAA	£200.00	£0.00
	Social Committee	£500.00	£1,000.00
	Others	£200.00	£0.00
Insurance		£380.00	£398.15
Audit		£30.00	£27.00
Training		£100.00	£120.00
Projects	Sandholes	£0.00	£0.00
	Broadband	£0.00	£0.00
	Parish Hall	£0.00	£0.00
	Balsam Bashers	£0.00	£431.41
	Others	£500.00	£81.56
Hall Hire		£150.00	£153.00
Grants Payable	Parish Hall (CCC & City Council)	£0.00	£0.00
Maintenance	Includes carry-forward	£100.00	£0.00
Grass Cutting	Includes carry-forward	£575.00	£480.00
Contingency		£65.00	£0.00
VAT Incurred		£5.00	£48.60
TOTAL		£8,265.00	£8,306.73
			£8,306.73

HETHERSGILL PARISH COUNCIL

BANK RECONCILIATION AT 31st March 2024

HSBC and Unity

Balance b/f	£8,811.86		
Income	£7,352.41	Expenditure	£8,306.73
		Balance c/f	£7,857.54
	<u>£16,164.27</u>		<u>£16,164.27</u>

Bank Reconciliation

Balance per statements @ 31.03.24	HSBC	£1,188.57
	Unity	£6,668.97

£7,857.54

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated.

**Allan
Dawes** **CLERK/RFO to
the Parish
Council**

HETHERSGILL PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

RECEIPTS

Precept	£	7,000.00
Other	£	352.41
Total Income	£	<u>7,352.41</u>

PAYMENTS

Staff	£	4,443.11
Subscriptions	£	163.70
Data Protection and Website	£	121.00
Postages/Stationary/Misc	£	191.74
Defibrillator	£	125.00
The Gill	£	522.46
Donations	£	1,000.00
Insurance	£	398.15
Audit/Legal Fees	£	27.00
Training	£	120.00
Projects	£	81.56
Balsam Bashers	£	431.41
Grass Cutting	£	480.00
Other	£	153.00
VAT	£	48.60
Total Expenditure	£	<u>8,306.73</u>
Net surplus/(deficit)	-£	954.32

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2024 and reflects its income and expenditure during the year and was approved by the Parish Council.

Acknowledgement for AGAR

1 message

Cumbria SA <cumbria.sa@mooreuk.global>
To: Hethersgill ParishCouncil <hethersgillpc@gmail.com>

Mon, Jun 10, 2024 at 11:43 AM

Dear Clerk

This email is to acknowledge receipt of your AGAR Part 2 exemption certificate for Hethersgill ParishCouncil.

As you have claimed exemption from the review process, we will not issue a Report from the External Auditor nor a conclusion of process certificate.

Therefore, unless we receive information that suggests you are not entitled to claim exemption or an objection from a member of your electorate, you will not receive further communication from us.

Many thanks,

Smaller Authorities Team



Automatic reply: AGAR

1 message

Cumbria SA <cumbria.sa@mooreuk.global>
To: Hethersgill ParishCouncil <hethersgillpc@gmail.com>

Mon, Jun 10, 2024 at 10:01 AM

THIS IS AN AUTOMATED RESPONSE

Thank you for your email.

If your email is about our 2023/24 instructions, please treat the message below as our formal response. We aim to respond to all other queries within 3 working days.

The deadline by which smaller authorities must publish approved Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR) together with any certificate or opinion issued by the local auditor is 30 September 2024. Our emails to smaller authorities including a link to the instructions for the 2023/24 reporting season were issued in March 2024. Please see below for the deadline for submitting the AGAR and supporting documentation or exemption certificate to us. As is the case every year, there is the opportunity to arrange an alternative submission deadline by emailing us your request.
Default submission deadline 2023/24: Monday 1 July 2024 – all smaller authorities

Please take a look at our website for Step by Step Guides and Useful Documents as well as “Which supporting documents to return”

Please contact us immediately to update the contact details for your smaller authority if there have been changes to the main contact person since we last communicated with you.

AGAR forms

The AGAR forms for 2023/24 are available on our website, as are our instructions.

Signing and submitting the AGAR forms

Wet signatures must still be added to the AGAR in the same order as previous years and the AGAR must be passed between the relevant individuals for signature.

Responding to queries raised by us

If you have sent an email in relation to additional information sent in response to queries raised by ourselves then please accept this as an acknowledgement of that information. You will only hear back from us should we require further information.

Kind regards

Moore