

## 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.

ALSTONEFIELD 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:

£9367<sup>00</sup>

Annual gross expenditure for the authority 2018/19:

£7243<sup>00</sup>

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advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

31/5/2019

Signed by Chairman

Date

31/5/2019

Email

barabaran@gmail.com

Telephone number

01538 702077

\*Published web address

www.alstonefield.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.**

# Annual Internal Audit Report 2018/19

## ALSTONFIELD 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.	<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 checked="" type="checkbox"/>	<input checked="" 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 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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 <input checked="" type="checkbox"/>

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

23/11/18 31/05/19

Name of person who carried out the internal audit

ALAN TOPNIS-TOPNIS ASSOCIATES

Signature of person who carried out the internal audit

*Alan Topnis*

Date

31/05/19

\*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 2018/19

We acknowledge as the members of:

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 2019, 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="radio"/>	<input type="radio"/>	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
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="radio"/>	<input type="radio"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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="radio"/>	<input type="radio"/>	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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="radio"/>	<input type="radio"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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="radio"/>	<input type="radio"/>	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="radio"/>	<input type="radio"/>	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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	responded to matters brought to its attention by internal and external audit.
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="radio"/>	<input type="radio"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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 has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
	<input type="radio"/>	<input type="radio"/>	

\*For any statement to which the response is 'no', an explanation should be published

This Annual Governance Statement was approved at a meeting of the authority on:

31/05/2019

and recorded as minute reference:

4.1

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

Chairman

Clerk

## Section 2 – Accounting Statements 2018/19 for

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	14575	14575	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	7637	7614	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3894	1753	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	7506	6104	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	—	—	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	4025	1139	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	14575	16699	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	14575	16699	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	21635	21635	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.
	<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

20/5/2019

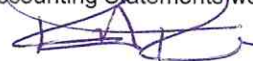
I confirm that these Accounting Statements were approved by this authority on this date:

31/05/2019

as recorded in minute reference:

4.1

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



# ALSTONEFIELD PARISH COUNCIL

The Clerk to the Council: Liz Court 01538 702077  
c/o The Village Hall, Alstonefield, Ashbourne, Derbyshire. DE6 2FR

Councillors: Nick Bonsall (310262)  
Gordon Campbell (07919353800) Richard Butler (310620) Cathy Reavy (310125)  
Alan Hayes (310057) Rupert Hignett (310389) Carrie Osborne (310453)

## Income and Expenditure Account for Financial Year Ending 31<sup>st</sup> March 2019

### Alstonefield Parish Council

CUMULATIVE FUND BALANCE	£
Balance brought forward 1 <sup>st</sup> April 2018	14575.48
Minus cheques raised before 31 <sup>st</sup> March	
Add total Income (Income statement)	9367.44
less Total Expenditure (Expenditure statement)	7243.11
Balance carried forward 31 <sup>st</sup> March 2019	16699.81
<b>REPRESENTED BY:</b>	
APC NatWest Current Account 88791696	12674.66
Less unrepresented cheques	
APC NatWest Reserve Account 46546936	4025.15
<b>TOTAL</b>	<b>£16699.81</b>

The above statement of Account represents fairly the financial transactions for the year ending 31<sup>st</sup> March 2019 and the financial position as at that date of the Alstonefield Parish Council.

Signed:

(Chairman)  
Date

(Responsible Financial Officer)  
Date 22/3/2019



## Alstonefield Parish Council (Incorporating Playing Field Committee)

### Income and Expenditure Account for Financial Year Ending 31<sup>st</sup> March 2019

*(Last) Year Ended  
31<sup>st</sup> March 2018*

*(Current) Year Ended  
31<sup>st</sup> March 2019*

#### Income

7636.86	Precept	7613.70
1099.00	Agency Services (Lengthsman)	400
60.23	SMDC Grant	0
315.06	VAT Refund	366.75
0	Homestead Garden Rent	0
450.00	Car Boot Playing Field rentals	300.00
841.11	Peace through Folk festival	0
237.60	Sale of mower	0
0.00	Election Poster	0
312.21	Monies from Honesty Box	368.21
156.92	50% Honesty Box	263.81
371.25	Cricket Club Mowing contribution	0
1.02	Interest on Reserve Account	4.97
50.00	Leadenboot Grant	50.00
<b>£11531.26</b>		<b>£9367.44</b>

#### Expenditure

952.60	General administration	776.15
7505.76	Clerk and Lengthsmen wages	6103.76
0.00	Lengthsmen Sundries	0.00
189.00	Village Hall Room Hire	175.00
0.00	Clerk's expenses	0.00
202.90	Chairman's expenses	50.00
	Lengthsman Equipment	
2367.88	Playing field maintenance/signs/posts and fingerposts	
88.20	Play equipment inspections	88.20
	Play Equipment Maintenance	
0.00	Milldale Car park	0.00
0.00	Defibrillator maintenance	0.00
0.00	Community Paths Initiative	0.00
124.23	Toilet Car Park 50% Honesty Box	0.00
150.00	Discretionary grant	50.00
	VAT to be reclaimed	
<b>£11580.57</b>		<b>£7243.11</b>

## Alstonefield Parish Council

### Income and Expenditure Account for Financial Year Ending 31<sup>st</sup> March 2019

#### Assets Held

#### LAND

<b>Asset Ownership Confirmed:</b>	<u>Location</u>	<u>Area</u>
Playing Field (Deeds with Flint Bishop and Barnett solicitors)	Alstonefield	3.88 acres
Homestead Garden	Adjoining 'The Homestead', Alstonefield	432 sq yards (approx)
<b>Asset Ownership Under Review:</b>		
Archford Moor Quarry	Archford Moor, Alstonefield	1.96 acres
Household Waste Site	Greenhill, Alstonefield	1.37 acres
Lode Quarry	Lode Lane, Alstonefield	0.48 acres

#### EQUIPMENT

	<b>Value (£)</b>
Play equipment: playhouse, twin balance beam, spring horse, cradle swing, junior swing and sports surface	7,713
Gates, fences, posts, chains, Walls and cones	1,600
5 x Benches	2,500
5 x Noticeboards	2,000
2 x Fingerposts	200
Lawnmower, 2 x Strimmers, Multi-chip Mulcher, Robin Brushcutter, Line marker (donated)	5432
Miscellaneous tools and safety equipment	150
Milldale Car Park	1040
2 Honesty Boxes + Cairn + signs	1000

#### Investments

	<b>No of Shares</b>	<b>Stock Held</b>
Peak District Rural Housing Association	1	£1.00

#### Liabilities

None

#### Tenancies

None

#### Agency Work

The Parish Council employs two Lengthsmen to carry out duties under agreements with Staffordshire County Council and Staffordshire Moorlands District Council.

#### Section 137, Local Government Act 1972

The Act enables Parish Councils to spend up to the product of £6.44 per elector for the benefit of people in the area on activities or projects not specifically authorised by other powers. No payments were made in this financial year.



**Alstonefield Parish Council (Incorporating Playing Field Committee)**  
**Income and Expenditure Account for Financial Year Ending 31<sup>st</sup> March 2019**

**Annual Return Information**

	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
1 Balance brought forward	14575	14575	13072	10282	5970	12472
2 (+) Annual Precept	7614	7637	7784	7921	7962	8199
3 (+) Total other receipts	1753	3894	3144	4128	4640	4129
4 (-) Staff Costs	6104	7506	5602	6509	4563	7284
5 (-) Loan / interest capital payments	0	0	0	0	0	0
6 (-) Total other payments	1139	4025	3823	2749	3727	11546
7 (=) Balances carried forward	16699	14575	14575	13073	10282	5970
8 Total cash and investments	16699	14575	14575	13073	10282	5970
9 Total fixed assets	21635	21635	21634	21634	21634	21634
10 Total borrowings	0	0	0	0	0	0

## Explanation of significant variances in the accounting statements - Section 2

Local council name: ASTONFIELD PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2017/18 £	2018/19 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 Precept	7637	7614	(2300)	< 15%
Box 3 Other income	3894	1753	(2141)	<ul style="list-style-type: none"> <li>• Missing Invoice to ACC not paid (paid post 31/3/19 £97.50)</li> <li>• Lengthsmans Grant not paid (paid post 31/3/19 £400.00)</li> <li>• Peace Through Folk not paid (paid post 31/3/19 £1020.00)</li> <li>• VAT reclaim not paid (paid post 31/3/19 £65.00)</li> </ul> <p>&lt; 15% + £699 Grant not repeated <u>1582.50</u> = £2287.50</p>
Box 4 Staff costs	7506	6104	(1402)	lengthsmans invoices £1400 lower than 2017-18.
Box 5 Loan interest/capital	-	-	-	-
Box 6 Other payments	4025	1139	(2886)	<p>£2367.88 - Signs/Posts expenditure 2017-18 not repeated</p> <p>£152.90 - Churchman's Expenses lower</p> <p>£176.45 - General Admin lower</p> <p><u>£2697.23</u> &lt; 15%</p>
Box 7 Balances carried forward	14575	16699	(212400)	<p>If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown.</p> <p>&lt; 15%</p>
Box 9 Fixed assets & long term assets	21635	21635	-	<p>Explain all movements in this category and not just those above 15%</p> <p>-</p>
Box 10 Total borrowing	0	0	-	-

Local council name: AUSTONFIELD PARISH COUNCIL

**Notice of appointment of date for the exercise of public rights**  
**Accounts for the year ended 31<sup>st</sup> March 2019**

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

<p>1. Date of announcement: <u>23/6/2019</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 2019 these documents will be available on reasonable notice on application to:</p> <p>(b) <u>LIZ JAMES</u>  <u>FOX HOUSE, TYTHE BARN,</u>  <u>MIDN. STAFFORDSHIRE</u>  <u>SN0 4AZ</u></p> <p>commencing on (c) <u>24/6/2019</u></p> <p>and ending on (d) <u>2/8/2019</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.</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 Authority 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 Aykley Heads, Durham, DH1 5TS</p> <p>5. This announcement is made by (e) <u>Liz James - Clerk &amp; CFO.</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 include 1 July 2019 to 12 July 2019 inclusive and be 30 working days in total.</p> <p>(e) Insert name and position of person placing the notice</p>
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