

Certificate of Exemption – AGAR 2022/23 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 2023, 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 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

MARSTON PARISH COUNCIL

certifies that during the financial year 2022/23, 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 2022/23:

10909

Total annual gross expenditure for the authority 2022/23:

6466

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 **£200 +VAT** will be payable.

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

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 2023.

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

Signed by the Responsible Financial Officer Date

Signed by Chairman

ORIGINAL
SIGNED

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

as recorded in minute reference:

Generic email address of Authority

marstonpcclerk@gmail.com

*Published web address

marston-parish-lincolnshire.gov.uk

Telephone number

07916 628673

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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 2 – Accounting Statements 2022/23 for

MARSTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	6100	7658	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	5420	5650	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3212	5259	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	2172	2037	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	4902	4429	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	7658	12101	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	7658	12101	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	13566	15086	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).

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 do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

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

as recorded in minute reference:

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

ORIGINAL SIGNED.

MARSTON PARISH COUNCIL

Bank reconciliation 31.3.23

Balance brought forward 1.3.23.		4,044.12
		<u>5,179.57</u>
		9,223.69

Add receipts

Interest	5.15	
SKDC Community Fund grant	<u>3369.58</u>	<u>3,374.73</u>
		12,598.42

Less payments:

Salary and expenses	202.21	
Litter pick equipment	113.92	
ICO subscription	35.00	
LALC subscription	<u>145.93</u>	<u>497.06</u>
		<u>12,101.36</u>

Represented by:

Yorkshire bank savings acc		4,049.27
Yorkshire bank current acc		<u>8,052.09</u>
		<u>12,101.36</u>

Reserves:

Election costs	1500
SID	<u>1000</u>
	2500

Explanation of Variances - Marston Parish Council

Provide full explanations, including numerical values, for the following:

[a] Variances of more than 15% between totals for individual boxes (except those less than £200).

[b] A breakdown of approved reserves if the total in Box 7 is more than twice the precept (Box 2)

Section 2	2021/22 £	2022/2023 £	Variance £	Variance %	Explanation with amount £
BOX 2 Precept	5420	5650	230	4	
BOX 3 Other receipts	3212	5259	2047	61	We have had increased grant funding of £1703 and increased VAT refund of £305
BOX 4 Staff costs	2172	2037	[135]		
BOX 5 Loan interest/capital repayments	Nil	Nil	Nil	Nil	
BOX 6 All other payments	4902	4429	[473]	10	
BOX 9 Total fixed assets	13566	15086	1520	11	
BOX 10 Total borrowings	Nil	Nil	Nil	Nil	
Explanation for high reserves	N/A	N/A	N/A	N/A	

Smaller authority name:

MARSTON PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>1.6.23.</u> (a)</p> <p>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. 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 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Hesley Frances - Clerk & RFO</u> <u>Tel: 07916 628673</u> <u>Email: marstonpcclerk@gmail.com</u></p> <p>commencing on (c) <u>Monday 5 June 2023</u></p> <p>and ending on (d) <u>Friday 14 July 2023</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u>Hesley Frances</u> <u>Clerk & RFO.</u></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>

MARSTON PARISH COUNCIL ASSET REGISTER

March 2023.

ITEM	AUDIT VALUE	INSURANCE VALUE
Bus Shelter, Kerr's Crescent	£2,282	£5,000
Notice Boards		
Kerr's Crescent	£750	£750
Main Street	£100	£100
Seats		
Barkston Road	£1300	£2050
Kerrs Crescent	£417	£450
Resting Corner		No value
Village Green		£750
Bridge Street		Owned by Richardson family.
Mower (held by P Gittins)	£306	£500
Mower (held by N Sauer)	£349	£500
Strimmer (held by N Sauer)	£210	£250
Strimmer (held by S Brown)	£5	£5
Village Green, including:		No value
Post & chain fence, railings, stone pillar		No value
Sign on Church Way (Best Kept Village)		£200
Village Sign	£4350	£4350
Amenity Area, including:		
Benches (3)		No value
Two fingerpost signs	£195	£195
4 benches and lifebuoy	£1520	£1520
Litter Bin, Bridge Street	£130.34	£135
Dog Waste Bag Dispenser, Barkston Road	£340.20	REMOVED
Defibrillator		
CPAD Box and Defibrillator	£1	£2,020
Ex BT Telephone Box	£1	£1350
Speed Indicator Device	£2,430	£3,000
Pub sign	£200	£500
Planter, Toll Bar Road	£200	£200
Filing Cabinet, held by Councillor Morrell		No value
TOTALS:	£15,086	£22,525