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.

> PALISH COUNCIL MARSTON

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

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

Signed by Chairman

ORIGINAL SIGNED

as recorded in minute reference:

Generic email address of Authority

Telephone number

Marstonpeclerkalgnail. com

07916 628673

marston-parisha lincolnshire gov. 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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 - Annual Governance Statement 2022/23

We acknowledge as the members of:

MARSTON 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 2023, that:

	Agreed				
	Yes	No	'Yes' means that this authority:		
We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	/		prepared its accounting statements in accordance with the Accounts and Audit Regulations.		
We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	/		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.	/		has only done what it has the legal power to do and has complied with Proper Practices in doing so.		
We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	1		during the year gave all persons interested the opportunity t 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.	/		considered and documented the financial and other risks it faces and dealt with them properly.		
We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	1		arranged for a competent person, independent of the financi controls and procedures, to give an objective view on wheth internal controls meet the needs of this smaller authority.		
We took appropriate action on all matters raised in reports from internal and external audit.	/	Actions Mark Market against against against	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.	/		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 trus or trusts.		

*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:	Signed by the approval wa	101 1 111	where
and recorded as minute reference:	Chairman	ORIGINAL	
	Clerk	SIGNED	
Information required by the Transparency Code	(not part of		nt)
The authority website/webpage is up to date and the information been published.	tion required by	tne Transparency Code nas	Yes No

Section 2 - Accounting Statements 2022/23 for

MARSION PARISH COUNCIL

	Year ending		Notes and guidance		
	31 March 2022 £	31 March 2023 £	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.		
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.		
(-) 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 cash- book 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).		
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.		
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	MIL	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)		1		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

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

Date

ORIGINAL SIGNED.

MARSTON PARISH COUNCIL

Bank reconciliation 31.3.23

Balance brought forward 1.3.23. 4,044.12 5,179.57 9,223.69 Add receipts Interest 5.15 SKDC Community Fund grant 3369.58 3,374.73 12,598.42 Less payments: Salary and expenses 202.21 Litter pick equipment 113.92 ICO subscription 35.00 LALC subscription 145.93 497.06 12,101.36

Represented by:

Yorkshire bank savings acc 4,049.27

Yorkshire bank current acc 8,052.09

<u>12,101.36</u>

Reserves:

Election costs 1500

SID <u>1000</u>

2500

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	Nil	Nil	Nil	Nil	9 2
interest/capital					
repayments					*
		•			
BOX 6 All other payments	4902	4429	[473]	10	
BOX 9					
Total fixed	13566	15086	1520	11	
assets	13300	13066	1520	11	
DOV 10					
BOX 10 Total	Nil	NI:I	A1:1	NI:I	
borrowings	IVII	Nil	Nil	Nil	
nonowings					
Explanation for					
high reserves	N/A	N/A	N/A	N/A	
3	- 47		.4//	1975	

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 20	
NOTICE	NOTES
, NOTIOE	
Date of announcement	ice.
It will not be reviewed by the appointed auditor, since the smaller authority is certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AG/ the accounting records for the financial year to which it relates and all boo deeds, contracts, bills, vouchers, receipts and other documents relating those records must be made available for inspection by any person interest For the year ended 31 March 2023, these documents will be available reasonable notice by application to:	AR, oks, oks to oted.
	(1) I be at your modifier and
(b) hesly frances - clark r RFO Tel: 07916 628673 Email: Masston peclerkal gracia: cor	(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
and ending on (d)Friday 14 July 2023	(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
	,,
Local government electors and their representatives also have: The opportunity to question the appointed auditor about the account records; and	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
 The right to make an objection which concerns a matter in respect of which appointed auditor could either make a public interest report or application that an item of account is unlawful. Written not an objection must first be given to the auditor and a copy sent to smaller authority. 	ly to
The appointed auditor can be contacted at the address in paragraph 4 below this purpose between the above dates only.	v for
4. The smaller authority's AGAR is only subject to review by the appoir auditor if questions or objections raised under the Local Audit Accountability Act 2014 lead to the involvement of the auditor. The appoir auditor is:	and
DVF Littleigha LLD /Deft CDA Teams)	
PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus	
Canary Wharf London E14 4HD (sba@pkf-l.com)	
	(e) Insert name and position of person
5. This announcement is made by (e) hesley frances Clark & RFO	placing the notice – this person must be the responsible financial officer for the smaller authority

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