

## 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.

HOAR CROSS 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:

£10239 UNT £00,000

Total annual gross expenditure for the authority 2022/23:

£7002 UNT £00,000

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

Elizabeth J. Goodwin

19/06/2023

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

19/06/2023

Signed by Chairman

Date

U.A. SKILL

19/06/2023

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

Telephone number

ejg.hxpcn@hotmail.com

07702 095649

\*Published web address

https://hoarcrossparishcouncil.co.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.**

# Annual Internal Audit Report 2022/23

## Hoar Cross Parish Council

www.hoarcrossparishcouncil.co.uk

During the financial year ended 31 March 2023, 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 2022/23 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.	NO PETTY CASH KEPT		✓
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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

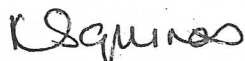
24/10/2022

18/05/2023

Name of person who carried out the internal audit

Kim Squires

Signature of person who carried out the internal audit



Date

18/05/2023

\*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 2022/23

We acknowledge as the members of:

HOAR CROSS 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	
1. 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.
2. 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.
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.	✓		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.	✓		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.	✓		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.	✓		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 trust 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:

19/06/2023.

and recorded as minute reference:

MINUTE 17.

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

Chairman

U A S. L.

Clerk

Elizabeth J. Goodwin

### 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

<https://hoarcrossparishcouncil.co.uk>



## Section 2 – Accounting Statements 2022/23 for

HOAR CROSS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	6718	7654	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	6150	6021	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	342	4218	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	2932	2932	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	—	—	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2624	4070	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	7654	10891	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	7654	10891	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	9736	9656	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	—	—	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

Elizabeth J. Goodwin

Date

19/06/2023

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

19/06/2023.

as recorded in minute reference:

MINUTE 17 REFERENCE

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

U.A. Smith

## Attachment 1.2

Explanation of significant variances in the accounting statements –  
AGAR Section 2Parish Council name: HOAR CROSS 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	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance  (for each reason noted please include monetary values (to nearest £100))
Box 2 Precept	6150	6021	- £129	See box 3.
Box 3 Other income	342	4218	+3876	Lottery funding for coronation celebration £2140; insurance claims for two stolen benches £744; refund for a memorial bench £900; precept £129
Box 4 Staff costs	2932	2932	-	
Box 5 Loan interest/ capital	-	-	-	
Box 6 Other payments	2624	4070	+1446	Website licence £137; Platinum Jubilee mugs for children £128; Extra to PCC £200; work on speedgates + benches £655

Box 7 Balances carried forward	7654	10891		If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.
Box 9 Fixed assets & long-term assets	9736	9656	- 80	Explain <u>all</u> movements in this category and not just those above 15% A bench was stolen + then replaced → this bench was stolen + then replaced. £9756 - £250 +
Box 10 Total borrowing	—	—		£407 - £407 + £150 = £9656.

## HOAR CROSS PARISH COUNCIL

### Bank Reconciliation to 31<sup>st</sup> March 2023

Prepared by Elizabeth Goodwin Parish Clerk/RFO  
10<sup>th</sup> May 2023

Current account	£4658.97
Reserve account	£6563.67
<b>Total</b>	<b>£11222.64</b>

Outstanding cheques: £30.00 - Deer Park Dairy Ltd (September 2022);  
£136.65 - SPCA; Cllr Mrs Sherwood - £137.88; BKV - £27.50

Total £332.03

NET                      £10890.61

### Cash book reconciliation to 31<sup>st</sup> March 2023

Brought forward 1 <sup>st</sup> April 2022	£7653.59
Plus receipts Precept	£6150.00
Interest	£25.94
Zurich - insurance claim (bench)	£407.50
S Hughes - refund of memorial bench	£900.30
Zurich - insurance claim (bench)	£336.00
VAT refund	£249.59
Cancelled cheque - Deer Park Dairy Ltd	£30.00
Lottery grant	£2140.00
<b>Total</b>	<b>£17892.92</b>

Payments made - £7002.31

NET                      £10890.61

## Attachment 3

### Confirmation regarding the exercise of public rights

Parish Council name: HOAR CROSS PARISH COUNCIL

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 3 July 2023 and must **include the first 10 working days of July**.

The elector's rights must start **exactly** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council, and in line with the regulatory inspection period.

Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank Holidays.

(See calendar guide overleaf, noting that because the earliest date to start a compliant public rights period is 5 June 2023 the definition of 'as soon as practical' excludes any earlier dates than this.)

The inspection period commences on: 26th JUNE 2023

And ends on: 4th August 2023.

Signed: Eusebeth J. Goodwin Date: 26/6/23.

Position held: PARISH CLERK



## Attachment 3.2

Local council name: HOAR CROSS PARISH COUNCIL

### Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31<sup>st</sup> March 2023

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

<p>1. Date of announcement: <u>26th June 2023.</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 2023 these documents will be available on reasonable notice on application to:</p> <p>(b) <u>LIZ GOODWIN ejg.hxpc@hotmail.com</u></p> <p>commencing on (c) <u>26th June</u></p> <p>and ending on (d) <u>4th August</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 Authority (f).</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 auditor complies with 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. Your appointed auditor is:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a></p> <p>5. This announcement is made by (e) <u>Elizabeth J. Goodwin</u> <u>PARISH CLERK.</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</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 3 July 2023.</p> <p>(e) Insert name and position of person placing the notice</p>
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## Attachment 2

Local Council name: HOAR CROSS PARISH COUNCIL

## Confirmation of contact details

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chair, to assist us in ensuring that our records are kept up to date:

Clerk's name: <u>ELIZABETH GOODWIN</u>	RFO's name (if not clerk):	Chair's name: <u>VERONICA SMITH</u>
Clerk working hours (e.g. Mon-Fri 9-5pm): <u>9.00am - 10.00am</u> <u>MONDAY - FRIDAY.</u>	RFO working hours (e.g. Mon-Fri 9-5pm): ..... .....	
Parish Council registered address: <u>100 BURNSLANE</u> <u>UTTOXETER</u> <u>STAFFS</u> <u>ST14 7NB.</u> .....	Parish Council registered address: ..... ..... ..... ..... .....	Chair contact postal and email address: <u>PARK COTTAGE</u> <u>HOAR CROSS</u> <u>BURTON ON TRENT</u> <u>STAFFS.</u> <u>DE13 8RA</u> ..... Email: <u>vas.hxpc@gmail.com</u>
Telephone: Primary contact number: <u>01889 567242</u> Mobile/Alternative number: <u>07702 095649</u> ...	Telephone: Primary contact number: ..... Mobile/Alternative number: .....	Telephone: Primary contact number: <u>01283 575559</u> Mobile/Alternative number: <u>07837 050560</u>
E-mail address for the Council/Meeting (please do not provide a personal e-mail address unless the clerk / RFO does not have a Council/Meeting e-mail address). <u>e.g.: hxpc@hotmail.com</u>		

Please return this form via email together with the

Annual Governance &amp; Accountability Return and other information requested.