

# Aust Parish Council

## Annual Accounting and Governance Report 2022-23

The following information is provided to meet the requirements of the Transparency Regulations for Smaller Authorities (2014) and the Accounts and Audit Regulations (2015).

Any resident who wishes to view more detailed information is invited to contact the Parish Clerk to arrange to do so.

### Contents of this report

Year end financial position statement (at 31<sup>st</sup> March 2023)

End of year bank reconciliation

List of payments over £100

Details of reserves held at year end

Internal Audit certificate 2022-23

Internal Audit report

Annual Governance Statement 2022-23

Accounting Statement 2022-23

Explanation of significant variances between 2021-22 and 2022-23 accounts

Exemption Certificate

### Information published elsewhere

The following information is published on the parish council's webpages at <https://olvestonandaust.com/index.php/councils/320-aust-parish-council> :

List of councillors and their responsibilities

Details of land held

Minutes, agendas and papers of council meetings

## Aust Parish Council

**Statement of Accounts for the Financial Year 1st April 2022 - 31st March 2023**

Prepared on a net receipts and payments basis by Emma Pattullo, Clerk/RFO

<b>OPENING BALANCE</b>		<b>£ 13,047.33</b>	
<b>RECEIPTS</b>		<b>£ 6,578.50</b>	
of which:			
	Precept	£ 5,990.00	
	Community Infrastructure Levy payments	£ 676.58	
	Bank interest	£ 9.00	
	Grant towards Jubilee celebrations	£ 1,450.00	
	Other income	£37.21	Payment by Rockhampton PC for audit services
	Refund to SGC	<b>-£1,800.00</b>	Due to overpayment of grant at the end of the previous financial year
	VAT reclaimed	£ 215.71	
<b>PAYMENTS</b>		<b>£ 8,895.53</b>	
of which:			
	Clerk's salary	£ 3,450.70	
	Clerk's home working expenses	£ 96.00	
	Office costs	£ 23.11	
	Subscriptions	£ 278.09	
	Insurance	£ 281.06	
	Training	£ 100.00	
	Room hire	£ 120.00	
	Audit costs	£ 42.52	
	Information Commissioner's Office registration	£ 35.00	
	Grants awarded	£ 1,536.00	
	Asset purchase	£ 1,292.38	
	Sundries / asset maintenance	£ 258.94	
	Jubilee celebration	£ 1,025.21	
	VAT paid out	£ 356.52	

<b>CLOSING BALANCE</b>		<b>£ 10,730.30</b>
------------------------	--	--------------------

**BANK BALANCES @ 31st March 2022**

Unity Trust Current account	£ 10,730.30	No other accounts operational at end of financial year
Total balance:	<b>£ 10,730.30</b>	

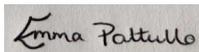
of which:

**EARMARKED RESERVES**

CIL monies held over	£ -
Election contingency	£ 1,500.00
Asset replacement	£ -
Professional services	£ 5,500.00
Events	£ 424.79
Website & IT	£ 100.00

<b>GENERAL RESERVES</b>	£ 3,305.51
-------------------------	------------

The above statement fairly represents the financial position of the council as at 31st March 2023



Emma Pattullo, Clerk/RFO

Presented to council:	11th April 2023
Minute ref:	APC2023-04-8.1

**Spend under section 137 of the Local Government Act 1972 during the year**

Severnvale Flood Defence Group contribution	£ 45.00
Severn Area Rescue Association - donation	£ 50.00
CPRE The Countryside Charity - membership/donation	£ 36.00
Great Western Air Ambulance - donation	£ 30.00

TOTAL S137 SPEND DURING 2022/23	<b>£ 161.00</b>
---------------------------------	-----------------

**Aust Parish Council****Financial Year 2022-23****Bank reconciliation statement to end of: Quarter 4 (March 2023)**

Opening balances @ 01/04/2022	Current account	£ 6,576.86
	Reserve account	£ 6,470.47
	<b>Total opening balances</b>	<b>£ 13,047.33</b>

Cash book balance	Less total net payments	£ 8,539.01
	Less total VAT paid out	£ 356.52
	Plus total net receipts	£ 6,362.79
	Plus VAT refunded	£ 215.71
	<b>Cash book balance</b>	<b>£ 10,730.30</b>

Bank balance @ last statement dated:

31/03/2023	NatWest Current account	£ -
25/11/2022	NatWest Reserve account	£ -
31/03/2023	Unity Current account	£ 10,730.30
	Unity Reserve account	£ -
	Less uncleared payments (*listed below)	£ -
	Plus uncleared receipts (**listed below)	£ -
	<b>Adjusted total bank balance</b>	<b>£ 10,730.30</b>

Statement no.:

n/a *Branch print out 31st March 2023*

88 *Account closed - balance moved to NatWest current account on 25/11/2022*

003

n/a *No funds yet moved into this account hence no statements produced*

Reconciled?	Yes
-------------	-----

\* No uncleared payments:

\*\* No uncleared receipts

This reconciliation and the accompanying statements to be signed by two councillors:

**List of payments over £100 made during the 2022-23 financial year**

<b>Date</b>	<b>Minute ref.</b>	<b>Payee</b>	<b>Item details</b>	<b>Payment total</b>
12/04/2022	APC2022-04-7.5	Zurich Municipal	Insurance premium	£ 281.06
12/04/2022	APC2022-04-7.5	Avon Local Councils Association	Subscription 2022-23	£ 132.09
19/04/2022	APC2022-05-9.7	Clerk	Salary & home working allowance	£ 233.28
10/05/2022	APC2022-05-9.8	Adventure Team Limited	Children's entertainer, Jubilee event	£ 300.00
10/05/2022	APC2022-05-9.8	Littleton Cider Club	Hire of marquee for Jubilee event	£ 125.00
10/05/2022	APC2022-05-9.8	Clerk	Reimbursement of online payment - Hiscox event insurance (Jubilee event)	£ 123.20
16/05/2022	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
14/06/2022	APC2022-06-8.2	Electronic Design & Engineering	Jubilee event safety equipment & miscellaneous items	£ 321.05
16/06/2022	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
16/07/2022	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
16/08/2022	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
16/09/2022	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
16/10/2022	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
08/11/2022	APC2022-11-9.3	Clerk	Salary (back pay following pay award)	£ 157.02
16/11/2022	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
16/12/2022	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
16/01/2023	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
16/02/2023	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
09/03/2023	APC2023-02-9.2	Greenbarnes Ltd	Notice board	£ 1,550.86
09/03/2023	APC2023-02-9.2	Aust District Church Council	Grant towards churchyard grass cutting - St John's, Aust	£ 440.00
09/03/2023	APC2023-02-9.2	Parochial Church Council of Elberton	Grant towards churchyard grass cutting - St John's, Elberton	£ 440.00
09/03/2023	APC2023-02-9.2	Littleton upon Severn Church Council	Grant towards churchyard grass cutting - St Mary's, Littleton	£ 440.00
09/03/2023	APC2023-02-9.2	Society of Local Council	Membership subscription	£ 101.00
16/03/2023	APC2022-05-9.9	Clerk	Salary & home working allowance	£ 263.12
28/03/2023	APC2023-03-8.2	Elberton Village Hall	Hire of hall March 2022-Feb 2023	£ 120.00
28/03/2023	APC2023-02-10.1	Thornbury Town Council	Contribution to provision of Citizens Advice service	£ 100.00

## RESERVES STATEMENT FOR END OF FINANCIAL YEAR 2022/23

Total cash balance at 31/03/2023 £ 10,730.30

Earmarked reserves	Carried forward	Added in 2022/23 FY	Spend within year (detailed below)	Balance of reserve at 31/03/2023
CIL funds held over	£ 422.02	£ 676.58	£ 1,098.60	£ -
Election contingency	£ 1,500.00	£ -	£ -	£ 1,500.00
Asset replacement	£ 84.17	£ -	£ 84.17	£ -
Professional services	£ 5,500.00	£ -	£ -	£ 5,500.00
IT and website	£ -	£ 100.00	£ -	£ 100.00
Jubilee event grant	£ 1,450.00	£ -	£ 1,084.37	£ 365.63
<b>TOTAL</b>				<b>£ 7,465.63</b>

General reserves	
General reserves at 31/03/2023	£ 3,264.67
Precept 2022/23	£ 5,990.00
General reserves:precept ratio	0.55

### Earmarked reserve spending

<u>Item</u>	<u>Amount</u>	<u>Reserve</u>
Entertainer	£ 300.00	Jubilee
Insurance	£ 123.20	Jubilee
Bunting	£ 16.20	Jubilee
Tent hire (cider club)	£ 125.00	Jubilee
First Aider high viz	£ 24.95	Jubilee
Gazebos x3	£ 173.97	Jubilee
Safety equipment / Miscellaneous	£ 321.05	Jubilee
Provision of litter bin	£ 106.16	CIL
Purchase of notice board	£ 1,076.61	CIL + Asset replacement

# Annual Internal Audit Report 2022/23

## AUST PARISH COUNCIL

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council>

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.			✓
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).	✓		
<b>O. (For local councils only)</b> 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

26/04/2023

Name of person who carried out the internal audit

Olga Shepherd

Signature of person who carried out the internal audit

Signature redacted

Signed copy held by the Clerk

Date

26/04/2023

\*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).

**SUBJECT: Internal Audit Report for the Financial Year 2022 to 2023**  
**TO:** Aust Parish Council  
**FROM:** Clerk of Wellow Parish Council  
**DATE COMPLETED:** 26 April 2023

In completing this Annual internal Audit Report section, I have carried out the following:

- An inspection of the account for the year 2022-2023
- I cross referenced these with the minutes of and reports to the Parish Council against the bank statements, invoices, receipts and cheque books, Payroll records etc.
- I checked figures brought forward from the 2021- 2022 against those recorded in the 2022-23 return.
- Also checked the Parish Council's web site to ensure transparency.

		<b>Required Control Objectives</b>	<b>Internal Audit Observations</b>
A	Yes	Appropriate accounting records have been kept properly throughout the year.	Careful records have been kept throughout the year.
B	Yes	This authority complied its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	1. Referenced to Aust PC Financial Regulations. 2. Cross referenced minutes for approval, with the invoices/documents and cheque stubs. 3. VAT identified in a separate column in the accounts and claims made as appropriate
C	Yes	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Risks Register is up to date and published on website
D	Yes	Precept or rates requirement resulted from an adequate budgetary process; progress against the budget is regularly monitored; and reserves were appropriate.	1. Actual spending is recorded against budgeted amounts and variance indicated.  2. Good finance information provided for Aust PC to prepare its budget for the year
E	Yes	Expected income was fully received, based on correct prices, properly recorded, banked; and VAT was accounted for.	Crossed referenced; minutes for reporting of receipts, along with checks against bank statements, accounts and remittance documents.  VAT was claimed.
F	N/A	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.	The Council does not use petty cash.
G	Yes	Salaries to employees and allowances to members were paid in accordance with this smaller authority's approval, and PAYE/NI requirements properly applied.	Checked minutes for approval of these payments, also copies of payslips are included in the docs

H	Yes	Asset, investments registers were complete, accurate and maintained.	Assets register complete and up to date
I	Yes	Periodic & year-end bank account reconciliations properly carried out.	Quarterly Bank reconciliations are presented to the Council at meetings for approval and minuted.
J	Yes	Accounting statements prepared on the correct accounting basis (receipts and payments or income expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	Accounting based on Receipts and payments are prepared. I cross references the accounts to the cashbook.  Requested invoices were provided by the Clerk.
K	Yes	If the authority certified itself as exempt from limited assurance review in Aust Parish Council it met the exemption criteria and correctly declared itself except.	Yes. Receipts - £6,578.00 Payment -£8,895.00
L	Yes	The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code.	<ul style="list-style-type: none"> <li>• End of year accounts</li> <li>• annual governance statement</li> <li>• Internal audit report</li> <li>• List of councillor/member responsibilities</li> <li>• The details of public land and buildings</li> <li>• Minutes, agendas and meeting papers of formal meetings</li> <li>• List of expenditure above £100</li> </ul>
M	Yes	The authority has demonstrated that it has correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	The Period of exercise of Public Rights published for 2021-22.
N	Yes	The authority has complied with the publication requirements for Aust PC AGAR	All the required information is available on Olverston and Aust Parish Council website under Aust Parish Council's Accounting and Governance section
O	N/A	Trust Funds – The Council met its responsibilities as a trustee	

Notes to support the above:

- I have checked the procedure followed for procurement and meeting the costs.
- Based on my checks, carried out and reported as above, in my opinion the Council's accounts for the Financial Year 2022-2023 have been well managed and present a fair and accurate picture of the Parish Council's activities.

Internal Audit conducted by:

Olga Shepherd

Wellow Parish Clerk

Date: 26 April 2023

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

### AUST 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' 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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	Yes	No	N/A
			✓
	<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>		

\*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:

16/05/2023

and recorded as minute reference:

APC2023-05-12.2

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

Chairman	Signature redacted Signed copy held by the Clerk
Clerk	Signature redacted Signed copy held by the Clerk

#### 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://olvestonandaust.com/index.php/councils/320-aust-parish-council>

## Section 2 – Accounting Statements 2022/23 for

### AUST PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	11,497	13,047	<i>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.</i>
2. (+) Precept or Rates and Levies	5,369	5,990	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	2,571	588	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	2,942	3,493	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	3,448	5,402	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	13,047	10,730	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	13,047	10,730	<i>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.</i>
9. Total fixed assets plus long term investments and assets	3,025	3,780	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

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**

Signature redacted

Signed copy held by the Clerk

Date

03/05/2023

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

16/05/2023

as recorded in minute reference:

APC2023-05-12.3

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

Signature redacted

Signed copy held by the Clerk

**Explanation of variances between the 2021/22 and 2022/23 annual accounts**

	2021/22	2022/23	Variance	Variance	Explanation Required? (>15%)	Explanation of variance	Amount of variance explained
	£		£	%			£
1 Balances Brought Forward	11,497	13,047					
2 Precept or Rates and Levies	5,369	5,990	621	12%	NO		
3 Total Other Receipts	2,571	588	-1,983	-77%	YES	Grant funds for Jubilee celebrations received in 21/22 (£1800)	-1800
4 Staff Costs	2,942	3,493	551	19%	YES	Pay increase of £1/hour from April 2022 (£288), back pay from April 2021 paid in April 2022 (£50)	338
5 Loan Interest/Capital Repayment	0	0	0	0%	NO		
6 All Other Payments	3,448	5,402	1,954	57%	YES	<i>Jubilee</i> : Overpayment of grant funds returned to SGC in April 2022 (£350) and Jubilee celebration spend all in 22/23 (£1025). <i>Assets</i> : Purchase of new noticeboard in 22/23 (£1551) vs purchase of litter bin (£449) and laptop (£499) in 21/22 therefore net increase of £603 on asset purchase.	1978
7 Balances Carried Forward	13,047	10,730					
8 Total Cash and Short Term Investments	13,047	10,730					
9 Total Fixed Assets plus Other Long Term Investments and Assets	3,025	3,780	755	25%	YES	New noticeboard at Elberton £1189 net value. Previous board valued at £500 removed from asset register. New fire extinguisher £66	755
10 Total Borrowings	0	0	0	0%	NO		

## 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.

### AUST 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: £6,579

Total annual gross expenditure for the authority 2022/23: £8,896

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 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:	16/05/2023
Signature redacted	16/05/2023		
Signed copy held by the Clerk		as recorded in minute reference:	
Signed by Chairman	Date	APC2023-05-12.5	
Signature redacted	16/05/2023		
Signed copy held by the Clerk			
Generic email address of Authority		Telephone number	
austparishcouncil@gmail.com		01454 837271	

\*Published web address

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council>

**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.**