

Certificate of Exemption – AGAR 2019/20 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 2020, 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

Morley Parish Council

certifies that during the financial year 2019/20, 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 2019/20: £7,000

Total annual gross expenditure for the authority 2019/20: £8,104

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 was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 (the Act), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 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, 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 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer Date

[Signature]
21/05/2020

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

21/05/2020

as recorded in minute reference.

20/074

Signed by Chairman

[Signature]

Email of Authority

clerk@morleyparishcouncil.org.uk

Published web address

clerk@morleyparishcouncil.org.uk

07941 052009

Telephone number

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 2020. Reminder letters incur a charge of £40 +VAT

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of

Morley 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 2020, that

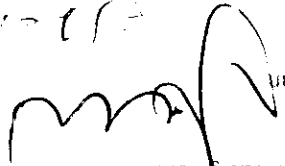
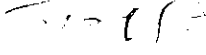
Agreed	
Yes	No
*Yes means that this authority.	

1. We have put in place arrangements for effective financial management during the year and for the preparation of the accounting statements	✓	
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 statutory rights in accordance with the requirements of the Accounts and Audit Regulations	✓	considered and documented the financial and other risks it faces and dealt with them properly
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	✓	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
6. We maintained throughout the year an adequate and effective system of internal control of the accounting records and control systems	✓	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant
7. We took appropriate action on all matters raised in reports from internal and external audit	✓	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a material impact on this authority and where appropriate, have included them in the accounting statements	✓	
9. (For local authorities only) Trust funds including charitable, in our capacity as the sole managing trustee we discharged our accountability responsibilities for the funds/assets, including financial reporting and if required, independent examination or audit	Yes	No

*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 21/05/2020 and recorded as minute reference 20/076

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

Chairman  Clerk 

Section 2 – Accounting Statements 2019/20 for

Morley Parish Council

Notes and guidance	Year ending	
	31 March 2019	31 March 2020
1. Balances brought forward	5,863	7,697
2. (+) Precept or Rates and Levies	2,960	3,760
3. (+) Total other receipts	5,269	3,240
4. (-) Staff costs	2,442	2,529
5. (-) Loan interest/capital repayments	0	0
6. (-) All other payments	3,953	5,575
7. (=) Balances carried forward	7,697	6,593
8. Total value of cash and short term investments	7,697	6,593
9. Total fixed assets plus long term investments and assets	564	564
10. Total borrowings	0	0
11. (For Local Councils Only) Disclosure note (re Trust funds including charitable)	Yes	No
	✓	
N.B. The figures in the accounting statements above do not include any Trust transactions.		

I certify that for the year ended 31 March 2020 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 and presented to the authority for approval.

Signed by Responsible Financial Officer before being presented to the authority for approval

21/05/2020

21/05/2020

Date

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

21/05/2020

as recorded in minute reference

20/077

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

