

Certificate of Exemption – AGAR 2021/22 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

SOUTH WILLINGHAM PARISH COUNCIL

certifies that during the financial year 2021/22, 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 2021/22:

£900 ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2021/22:

£636 ENTER AMOUNT £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 2018
- In relation to the preceding financial year (2020/21), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 the authority website/webpage* before 1 July 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

S. A. G. W. T. H. R. E. D.

17/05/2022

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

26/05/2022

Signed by Chairman

Date

S. H. A. L. L. E. N. D. E. R.

26/05/2022

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER clerk@south-willingham.org GENERIC EMAIL ADDRESS

Telephone number

07765 248101 NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

south-willingham.org

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 2022. Reminder letters incur a charge of £40 +VAT

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

SOUTH WILLINGHAM 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 2022, 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.	✓		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:

26/05/2022

and recorded as minute reference:

MINUTE REFERENCE 11(ii)

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

Chairman

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

Other 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
✓

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS south-willingham.org

Section 2 – Accounting Statements 2021/22 for

SOUTH WILLINGHAM PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	1,940	1,665	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. 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	600	900	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	165	0	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	0	0	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	1,040	636	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	1,665	1,929	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	1,665	1,929	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	0	0	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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

S. Asquith

Date

04/05/2022

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

26/05/2022

as recorded in minute reference:

11 (iii)

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

S. Halliwell

Annual Internal Audit Report 2021/22

SOUTH WILLINGHAM PARISH COUNCIL

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During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Name of person who carried out the internal audit

04/05/2022 DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF AUDITOR PAUL FERGUSON AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

17/05/2022

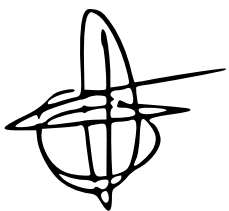
*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**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).

Annual Internal Audit Report For South Willingham Parish Council 2021-2022

Not covered items:

- F No Petty Cash kept
- G No salaried employees and no allowances to members
- H No Assets or Investments held



Paul Ferguson
4 May 2022

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Local Audit and Accountability Act 2014 Sections 25, 26 and 27

The Accounts and Audit Regulations 2015 (SI 2015/234)

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

NOTICE	NOTES
<p>1. Date of announcement _____ 01 June 2022 _____ (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 2020, these documents will be available on reasonable notice by application to:</p> <p>(b) _____ SHIRLEY ASQUITH, CLERK O1507 313832 _____</p> <p>commencing on (c) _____ 13 June 2022 _____</p> <p>and ending on (d) _____ 22 July 2022 _____</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-littlejohn.com)</p> <p>5. This announcement is made by (e) __ SHIRLEY ASQUITH, RFO</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 start on or before 1 September 2020.</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>

SOUTH WILLINGHAM PARISH COUNCIL - FINANCE REPORT AS AT 31/03/2022			
Details	£ Budget	£ Actual	£ Balance
Income			
Opening balance (inc general reserves £450.00)	1,665.49	1,665.49	-
ELDC precept	900.00	900.00	-
Bank Interest		0.04	0.04
A: Total income	2,565.49	2,565.53	0.04
Expenditure			
Admin expenses	25.00	15.00	10.00
Bus shelter improvement	223.64	56.46	167.18
Church clock donation	50.00	50.00	-
Churchyard maintenance	50.00	50.00	-
Newspaper archive	45.00	35.98	9.02
Insurance premium	144.59	144.59	-
LALC membership	70.60	70.48	0.12
LIVES donation	50.00	50.00	-
Newsletter Donation	100.00		100.00
Parish Clerk	240.00		240.00
Parish hall donation	50.00	50.00	-
Parish website	73.50	73.50	-
Phone box maintenance	286.84		286.84
Scenic improvement	432.11		432.11
Presentation to H. Bray		40.00	- 40.00
B: Total Expenditure	1,841.28	636.01	1,205.27
Budgeted Surplus	724.21		
Current Balance		1,929.52	
<i>Ringfenced for specific projects</i>		886.13	
<i>Unrestricted funds</i>		1,043.39	

SOUTH WILLINGHAM PARISH COUNCIL - FINANCE REPORT AS AT 31 March 2022								
<u>Date</u>	<u>Cheque Number</u>	<u>Payee</u>	<u>Credit</u>	<u>Debit</u>	<u>Balance</u>	<u>Details</u>		
4/1/21	n/a	Opening Balance	1,665.49		1,665.49	Opening Balance		
4/1/21	n/a	ELDC precept	900.00		2,565.49	ELDC precept		
5/26/21	100208	Zurich Insurance		144.59	2,420.90	Insurance		
5/26/21	100209	LALC		70.48	2,350.42	LALC Membership		
5/26/21	100210	Parish Hall		50.00	2,300.42	Donation		
5/26/21	100211	St Martin Church		50.00	2,250.42	Donation - churchyard		
5/26/21	100212	LIVES		50.00	2,200.42	Donation		
5/26/21	100213	Parish Hall		73.50	2,126.92	Village Website		
5/26/21	100214	St Martin Church		50.00	2,076.92	Donation - Church Clock		
5/26/21	100215	Roland Asquith		40.00	2,036.92	Harold Bray Presentation		
5/26/21	100216	Newspaper Archive		35.98	2,000.94	Newspaper Archive		
5/26/21	100217	Maureen Ferguson		21.98	1,978.96	Bus shelter lighting		
18/10/2021		100218 Maureen Ferguson		34.48	1,944.48	Bike rack / Post Box		
30/11/2021		100219 LALC - returned cheque		-	1,944.48			
1/9/22	Fee	Bank Fee		5.00	1,939.48			
2/9/22	Fee	Bank Fee		5.00	1,934.48			
3/12/22	Fee	Bank Fee		5.00	1,929.48			
					1,929.48			
					1,929.48			
		Closing Balance			1,929.48			
		Bank Reconciliation:						
		Closing Balance as above			1,929.48			
		Cheques to clear:						
		Bank Statement as at 19 March 2022			1,929.48			
		Money manager account			0.04			

SOUTH WILLINGHAM PARISH COUNCIL - BUDGET 2021/2022			
Details	£ Budget	B/Fwd	£ Total
Income			
Opening balance (inc general reserves £300.00)	1,122.90	542.59	1,665.49
ELDC precept	900.00		900.00
A: Total income	2,022.90	542.59	2,565.49
Expenditure			
Admin expenses	25.00		25.00
Bus shelter improvement	200.00	23.64	223.64
Church clock donation	50.00		50.00
Churchyard maintenance	50.00		50.00
Newspaper archive	45.00		45.00
Insurance premium	144.59		144.59
LALC membership	70.60		70.60
LIVES donation	50.00		50.00
Parish Clerk	240.00		240.00
Parish hall donation	50.00		50.00
Parish website	73.50		73.50
Phone box maintenance	100.00	186.84	286.84
Scenic improvement	100.00	332.11	432.11
Newletter	100.00		100.00
B: Total Expenditure	1,298.69	542.59	1,841.28
Budgeted Surplus (Inc General Reserves £450)	724.21	-	724.21
I have split the budget into 2 parts - the first being the usual annual budget and the second being balances remaining on projects we have allocated a rolling budget to.			
General reserves have increased to £450, 50% of the precept, in line with standing orders			

SOUTH WILLINGHAM PARISH COUNCIL - FINANCE REPORT AS AT 31 March 2022				
Phone Box Project				
10/14/19	100185	GRS Electrical	463.66	
1/15/20	100187	B&Q: Christmas Lights	14.50	
1/15/20	100187	B&Q: Paint	17.00	
3/19/20	100190	Turners: Wood Sheet	18.00	
			513.16	
		Agreed Budget	800.00	
		Remaining to spend	286.84	
Scenic Improvements				
7/18/19	100182	Denise Hart: Planters	300.00	
8/15/19	100184	Decking Oil	25.55	
8/15/19	100184	Security Chains	58.41	
8/15/19	100184	Black Bitumin	20.95	
8/15/19	100184	Anti Weed Fabric	9.99	
2/13/20	100188	Trolley Sprayer	111.20	
2/13/20	100188	Black Polythene Sheets	10.99	
2/13/20	100188	Glyphosate Weedkiller	22.89	
3/19/20	100193	Compost	99.00	
3/19/20	100193	AquaGel	23.97	
3/19/20	100193	Landscape Bark	15.00	
3/19/20	100194	Paul Ferguson: Barrels	53.98	
7/15/20	100202	Mareen Ferguson	15.96	
8/17/20	100203	HJ Rouston	250.00	
3/4/21	100206	HJ Rouston	50.00	
			1,067.89	
		Agreed Budget	1,300.00	
		ELDC Grant	200.00	
		Remaining to spend	432.11	
Bus Shelter Improvements				
3/4/21	100205	Mareen Ferguson	141.36	
5/26/21	100217	Mareen Ferguson	21.98	
	100218	Mareen Ferguson	34.48	
			197.82	
		Agreed Budget	200.00	
		ELDC Grant	165.00	
		Remaining to spend	167.18	
		Total Ringfenced Funds	886.13	