

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.

Winterbourne Stoke 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: £9,090 AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23: £8,892 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 **£210 +VAT** will be payable.

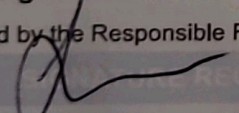
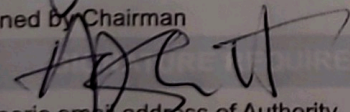
By signing this **Certificate of Exemption** you are confirming that:

- 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:	
	31/05/2023		31/05/2023
Signed by Chairman	Date	as recorded in minute reference:	
	31/05/2023	31 ST MAY 2023 # 6-1	
Generic email address of Authority	Telephone number		
clerk@winterbournestokepc.org.uk	07973 366762		

*Published web address

www.winterbournestokepc.org.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

Winterbourne Stoke Parish Council

www.winterbournestokepc.org.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.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
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")	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
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).	<input checked="" type="checkbox"/>		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

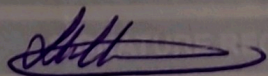
Date(s) internal audit undertaken

Name of person who carried out the internal audit

27/05/2023

LEWIS WILLIAMS

Signature of person who carried out the internal audit



Date

27/05/2023

*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:

Winterbourne Stoke 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.	✓			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:

31/05/2023

and recorded as minute reference:

31st MAY 2023 # 6-1

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

Chairman

Clerk

(Handwritten signatures)
 SIGNATURE REQUIRED
 SIGNATURE REQUIRED

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
	✓	

www.winterbournestokepc.org.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

Winterbourne Stoke Parish Council

Bank Reconciliation – Financial Year ending 31st March 2023

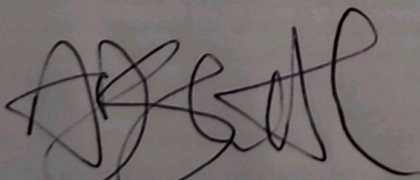
Prepared by J H Carr Clerk/RFO

26th April 2023

	£
Balance as per Bank Statement	13,980.01
Less un-presented cheques:	
000314 Clerk's Pay 2018 Q3	(182.97)
000439 PCC for use of HUB	(520.00)
000440 Redlynch Leisure	(1062.00)
000441 TP Jones - payroll	(85.92)
Net Balance as of 31st March 2023	12,129.12

Cash Book	
Opening Balance on 1 st April 2022	11,930.91
Plus: Receipts in year	9,090.00
Minus: Payments in year	(8,891.79)
Closing Balance	12,129.12

J H Carr
Clerk/RFO



Dr A Shuttleworth
Chairman

Section 2 – Accounting Statements 2022/23 for

Winterbourne Stoke Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	11,625	11,931	<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	9,090	9,090	<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	0	0	<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	2,780	2,964	<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	6,004	5,928	<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	11,931	12,129	<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	12,114	13,980	<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	25,859	25,764	<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

Date

31/05/2023

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

31/05/2023

as recorded in minute reference:

31st MAY 2023 # 6-1

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

REQUIRED

Variance Explanation - Box 2 (Receipts from Precept or Rates)

Figure in 2022 column	£9,090
Figure in 2023 column	£9,090
Variance (2023 figure minus 2022 figure)	£0
Percentage Change	0%

Explanation: Not required.

Variance Explanation - Box 3 (Other Receipts)

Figure in 2022 column	£0
Figure in 2023 column	£0
Variance (2023 figure minus 2022 figure)	£0
Percentage Change	0%

Explanation: Not required.

Variance Explanation - Box 4 (Staff Costs)

Figure in 2022 column	£2,780
Figure in 2023 column	£2,964
Variance (2023 figure minus 2022 figure)	£184
Percentage Change	+7%

Explanation: Clerk's salary increase.

Variance Explanation - Box 6 (Other Payments)

Figure in 2022 column	£6,004
Figure in 2023 column	£5,928
Variance (2023 figure minus 2022 figure)	£76
Percentage Change	+1%

Explanation: Not required.

Variance Explanation - Box 9 (Fixed Assets and Investments)

Figure in 2022 column	£25,859
Figure in 2023 column	£25,764
Variance (2023 figure minus 2022 figure)	-£95
Percentage Change	<1%

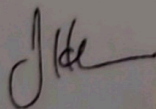
Explanation: Filing cabinet disposed of.

Winterbourne Stoke Parish Council

SUMMARY OF EXPENDITURE 2022/23

In accordance with the Transparency Code for Smaller Authorities dated December 2014 the details of each individual item of expenditure above £100 (VAT ex) is given in the table below:

Date of Expenditure	Purpose of Expenditure	Amount (£)	Notes
12 Apr	Berwick Road traffic signs	250.00	Wiltshire Council
31 May	Insurance	509.89	Community First
10 Jun	Clerk's Pay Q1	444.60	
10 Jun	HMRC PAYE Q1	296.40	
29 Jun	Website 21/22	360.00	Netwise
29 Jun	Website 22/23	360.00	Netwise
09 Sep	Clerk's Pay Q2	444.60	
09 Sep	HMRC PAYE Q2	296.40	
20 Sep	Replacement Defib battery	204.00	Wel Medical
18 Nov	Berwick Road speed assessment	625.00	Wiltshire Council
12 Dec	Zoom Subscription	100.72	
14 Dec	Clerk's Pay Q3	444.60	
14 Dec	HMRC PAYE Q3	296.40	
16 Mar	Playpark Maintenance	1477.78	Bawden's
16 Mar	Clerk's Pay Q4	444.60	
16 Mar	HMRC PAYE Q4	296.40	
16 Mar	Use of Village Hub	520.00	PCC
22 Mar	Playpark Maintenance	1062.00	Redlynch Leisure



J H Carr
Clerk of the Council

26th April 2023

Winterbourne Stoke Parish Council

Asset Register - Financial Year ending 31st March 2023

Prepared by J H Carr Clerk/RFO

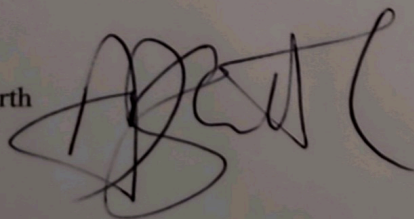
26th April 2023

Asset	Purchase Date	Purchase Price (£)
Church Street Bench (fixed)	n/k	n/k
Play Park Swings	n/k	n/k
Play Park Bench (fixed)	n/k	n/k
A303 Bus Shelter	n/k	n/k
Clerk's Filing Cabinet	03/11/2006	94.98
Play Park Youth Shelter	30/04/2008	6,215.76
Redundant BT Telephone Box	20/03/2010	1.00
Play Park Infant Swing	11/03/2011	4,483.38
Church Street Notice Board	21/01/2019	1,436.52
Play Park	24/03/2013	1.00
Play Park Boundary Fence	25/06/2014	930.00
Play Park Picnic Table (x2)	09/10/2014	180.00
Play Park Daisy Spinner	17/03/2015	410.64
Play Park Spinner Bowl	17/03/2015	692.16
Play Park Multi-Play Unit	17/03/2015	10,155.60
Play Park Litter Bin	07/03/2018	719.94
Defibrillator and Cabinet	10/08/2018	Free
Clerk's IT Equipment	08/12/2020	537.95

Recorded book value of all fixed assets as of 31st March 2023: **£25,763.95**

J H Carr
Clerk/RFO

Dr A Shuttleworth
Chairman



Winterbourne Stoke Parish Council

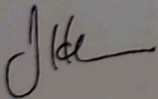
FINANCIAL AND OPERATIONAL RISK ASSESSMENT 2022/23

1. The greatest risk facing a local authority is not being able to deliver the activities or services expected by the electorate; so, in order to develop a Financial & Operational Risk assessment we have to define what activities or services Winterbourne Stoke Parish Council is expected to deliver. The following are deliverables:

- a. A quorate Parish Council representing the Parish to higher level authorities (local area board, Wiltshire Council etc).
- b. A serviceable and safe play park.
- c. Financial probity of the precept with all spending fully auditable, authorised and for the benefit of the Parish.
- d. The ability to recover up-front expenditure prior to an insurance claim.
- e. The ability to recover ad hoc election expenditure.

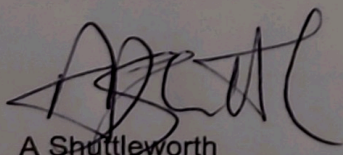
2. Considering the above, the risks and controls are:

- a. The Parish Council consists of five councillors, the quorum is three councillors; these numbers can be maintained using co-opted members. In extremis the Parish Council could become a Parish Meeting which only necessitates a Chairman and the Clerk.
- b. The main risk to the play park is the lack of funds to replace worn-out equipment. The majority of equipment is fairly robust and made of metal so will have a significant life span; however, accruing funds to replace equipment must be considered because the cost of replacement equipment would be prohibitive without grant funding which would probably require matched funding from the Parish council.
- c. The Parish Council will retain its financial integrity provided it continues to have two signatories for cheques, the Clerk controls the issuing of cheques, all transactions are with cheques (not cash) and all spending is as the result of a bill/invoice.
- d. The Parish Council will ring-fence £2,000 to cover the cost of an ad hoc election.
- e. In addition to the amount in Paragraph 2d the Parish Council will endeavour to retain a positive bank balance of one year's routine expenditure to cover unforeseen financial eventualities.



J H Carr
Clerk to the Council

29th November 2022



A Shuttleworth
Chairman of the Council

29th November 2022

WINTERBOURNE STOKE 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)**

NOTICE	NOTES
<p>1. Date of announcement 29th 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 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) James Carr, Parish Clerk & RFO Clerk@winterbournestokepc.org.uk</p> <p>commencing on (c) Monday 4th July 2022</p> <p>and ending on (d) Friday 12th August 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-l.com)</p> <p>5. This announcement is made by (e) J Carr, Parish Clerk / 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 include the first 10 working days of July.</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>