

Aust Parish Council

Annual Accounting and Governance Report 2023-24

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.

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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

Detailed accounts for 2023-2024

Presented to council meeting of 09/04/2024

Receipts

	Total	Notes
Precept	6,422.00	
VAT Repayments	356.52	
Bank interest	321.63	
Grants received	900.00	Coronation events
Miscellaneous Receipts	161.03	Supply of audit service to Cromhall PC
TOTAL Receipts	8,161.18	

Payments

Administration - general

Salary	3,893.49	Includes £161.03 from Cromhall PC for audit
Home working allowance	96.00	
Office costs	106.11	
Training	120.00	
Travel	-	
Room hire	155.00	
Insurance	241.00	

Admin - Finance & Governance

Audit	52.33	
Bank charges	72.00	
ICO registration	35.00	
Election costs	175.00	

Assets

Maintenance	-	
Litter bin	219.76	
Asset purchase	-	

Subscriptions

ALCA subs	143.04	
SLCC subs	68.62	
Severnvale Flood Group	-	

Grants & donations

Grants + donations general	1,550.00	
Coronation events	900.00	

TOTAL Payments **7,827.35**

Bank reconciliation

Movement in balances

Excess of receipts over payments	333.83	
Opening balance	10,730.30	
Closing balance	11,064.13	

Bank accounts, as at 31st March 2024

Current Account	282.08	Statement # 019
Reserve account	10,782.05	Statement # 014
TOTAL bank balances	11,064.13	

Bank Reconciliation**Financial year ending 31/03/2024****Balances per bank statements at 31/03/2024**

Current Account	£ 282.08	<i>Statement #019</i>
Reserve account	£ 10,782.05	<i>Statement #014</i>
Total bank balances	£ 11,064.13	

Cash book

Opening cash book balance	£ 10,730.30
Plus total receipts	£ 8,161.18
Less total payments	£ 7,827.35
Total net balances at 31/03/2024	£ 11,064.13

Bank reconciliation and statements to be checked by two councillors:

Presented to council meeting of 9th April 2024

Minute ref: APC2024-04-9.1

List of payments over £100 2023-24

Description	Payee	Total
ALCA subscription 2023-23	ALCA	£ 143.04
Staff costs	Clerk	£ 279.12
Staff costs	Clerk	£ 279.12
Coronation event grant	Littleton Village Hall Committee	£ 300.00
Insurance 2023-24	Zurich Municipal	£ 241.00
Coronation event expenses	SE and CS Meredith	£ 291.40
Staff costs	Clerk	£ 279.12
Coronation event grant	Aust Village Hall	£ 300.00
Staff costs	Clerk	£ 279.12
Staff costs	Clerk	£ 279.12
Overtime - audit of Cromhall PC	Clerk	£ 161.03
Staff costs	Clerk	£ 279.12
Election May 2023	South Glos. Council	£ 175.00
Staff costs	Clerk	£ 279.12
Staff costs	Clerk	£ 279.12
Salary - back pay	Clerk	£ 193.98
Staff costs	Clerk	£ 303.12
Staff costs	Clerk	£ 303.12
Citizens Advice contribution	Thornbury Town Council	£ 100.00
Hall hire Apr23-Mar24	Elberton Village Hall Committee	£ 120.00
Grant - churchyard grass cutting	Aust DCC - St John's	£ 440.00
Grant - churchyard grass cutting	Littleton PCC - St Mary's	£ 440.00
Grant - churchyard grass cutting	Elberton PCC - St John's	£ 440.00
Staff costs	Clerk	£ 303.12
Staff costs	Clerk	£ 303.12

Reserves statement as of 31st March 2024

Total reserves	£	11,064
Of which Earmarked reserves:		
Elections	£	1,325
Professional Services	£	5,500
IT and website	£	200
Events	£	425
Total earmarked reserve	£	7,450
General Reserve	£	3,614
Precept 2023/24	£	6,433
General reserve as a % of precept		56.2% Equivalent to 6.6 months income

Annual Internal Audit Report 2023/24

AUST PARISH COUNCIL

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

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 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

02/05/2024

Name of person who carried out the internal audit

Olga Shepherd, Combe Hay PC Clerk

Signature of person who carried out the internal audit



Date

02/05/2024

*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).

**INTERNAL AUDIT OF AUST PARISH COUNCIL
YEAR ENDING 31ST MARCH 2024**

By Olga Shepherd, Clerk and Responsible Financial Officer, Combe Hay Parish Council

FINANCE			Comments
Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	<p><i>Check that there are a set of Financial Regulations (in addition to those in the Standing Orders).</i></p> <p><i>Check the date of their adoption and that there was a record made in the minutes</i></p> <p><i>Check that the most recent review date was within the current financial year</i></p>		Financial Regulations were reviewed in March 2024
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	<p><i>Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made</i></p>		<p>Sample payments were provided by the clerk and were checked and tracked to resolutions in the minutes.</p> <p>Bank reconciliation and budget monitoring reported quarterly in line with the Council's Financial regulations.</p>
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	<p><i>Check the minutes</i></p> <p><i>Compare the bank statement against (bi)monthly financial statement to council</i></p>		The invoices checked against minutes and bank statements.
All items of expenditure over £100 are listed on the council's website	<p><i>a. date the expenditure was incurred,</i></p> <p><i>b. summary of the purpose of the expenditure</i></p> <p><i>c. amount</i></p> <p><i>d. Value Added Tax that cannot be recovered.</i></p>	Website Transp. Code	Expenditure over £100 for the financial year 2022/23 published on PC website
Confirm that each payment has been signed by two councillors, who also initialled the cheque stub & that the cheque signing councillors also initial the invoice	<p><i>Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have adequate controls comparable to the two signature rule</i></p>		The Council uses Unity Trust Bank double authorisation facility
Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	<p><i>You will need to check the number of the electors in the parish and times this figure by the annual financial limit - 2023-24 is £9.93 per elector</i></p>		n/a

Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group	<i>Check the minutes to ensure this was recorded and reported / minuted at a council meeting</i>		Bank reconciliation & Income and Expenditure agreed at all meetings
Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.	<i>The statement of accounts should be accompanied by: a) a copy of the bank reconciliation for the relevant financial year, b) an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.</i>	Website Transp. Code	Yes, all displayed
Check the Annual Governance Statement	<i>According to the format included in the Annual Return</i>	Website Transp. Code	Yes, displayed
Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	<ul style="list-style-type: none"> • <i>Public liability</i> • <i>Employers' liability</i> • <i>Council assets</i> • <i>Fidelity Guarantee Insurance (To cover employee dishonesty)</i> 		Review of asset register took place in 2023. Insurance in place, paid in June 2023 with Zurich Municipal Insurance

Check the details of public land and building assets	<i>a) description (what it is, including size/acreage), b) location (address or description of location), c) owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity, d) date of acquisition (if known), e) cost of acquisition (or proxy value), and f) present use.</i>	Website Transp. Code	The only land or buildings owned by Aust Parish Council is the Woodwell Meadows Nature Reserve at Field Lane, Littleton-upon-Severn. The site is approximately 3.1 hectares and includes a wooded area, open meadows and a pond. The land was gifted at no cost to Aust Parish Council in April 2010.
PROCESSES			
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months	<i>Check the date of adoption. Also that the last review date is within the past year and recorded in the minutes</i>		Standing Orders approved in March 2024. Item 7.1
Check the draft minutes of the last meeting(s) are on the council's website Check that the minutes of previous meetings are the approved version and that the draft copies have been removed		Website Transp. Code	All correct
Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	<i>The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting</i>	Website Transp. Code	Agenda for next meeting displayed and date posted clearly displayed.
Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018	<i>Check that there is a policy document and resolution to comply recorded in minutes</i>		Data Protection Policy reviewed 9 April 2024 and displayed on website
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	<i>Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline</i>		The Clerk confirmed there were no FOI's reported

Review the Risk Assessment and Management Scheme	<i>Check the last review date is within the past year and recorded in the minutes</i>		Risk Assessment Scheme is dated February 2024 Min 7.1
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	<i>Website and email passwords in a sealed envelope and retained by the Chairman is recommended and or "The Chairman's Box" containing duplicate copies of the councils key documents and deeds.</i>		The Clerk confirmed that daily backups are made on MS OneDrive
Confirm the publication scheme		Website	Displayed on website
COUNCILLORS			
Check the publication of councillor's contact details	<i>Full home addresses are not compulsory but councillors must be available to be contacted directly by the public by email and/or phone Separate council email addresses are preferable to personal email addresses</i>	Website Transp. Code	Published on website
Check that positions that councillors hold on the council are published	<i>i.e., Chairman, Vice Chairman etc.,</i>	Website Transp. Code	All displayed
Check the register of member's interests / Declaration of Interest forms	<i>Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments</i>	Website & UA website Transp.Code	All displayed
Check that representation on external local public bodies (if nominated to represent the council) of each councillor is published		Website Transp. Code	n/a
EMPLOYEES			
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	<i>The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self-employed i.e. invoicing the council for service provided.</i>		Contract of employment seen.
Check that all employees have contracts of employment.			Contracts of employment seen.

<i>Check the contracts of employment and PAYE records</i>	Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.		HMRC PAYE app used for payroll
<i>Check that the council has a pension provider. Check whether employees are eligible or entitled to join the pension scheme or whether they have opted out of the scheme</i>	Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations		No Pensions paid.
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	<i>Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional disbursement from public funds they should be agreed at a council meeting and minuted.</i>	Check the minutes	Agreed at meeting and recorded properly.

Conclusion of Internal Audit on Aust Parish Council.

Acting Independently, I have carried out an Internal Audit of the policies and practices of **Aust Parish Council** in order to enable positive response by the relevant assertion in Section 2 of the Annual Return for the year ending 31st March 2024.

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place and that they are adequate in protecting the use of public money.

Name: Olga Shepherd. Clerk & RFO for Combe Hay Parish Council

On behalf of ALCA internal audit team

Signed: *Olga Shepherd*

Date: 02/05/2024

Section 1 – Annual Governance Statement 2023/24

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 2024, 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:

14/05/2024

and recorded as minute reference:

APC2024-05-9.2

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

Chair

Signature redacted

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 2023/24 for

AUST PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	13,047	10,730	<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	5,990	6,422	<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	588	1,739	<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	3,493	3,893	<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	5,402	3,934	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	10,730	11,064	<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	10,730	11,064	<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	3,780	3,714	<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 exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 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

Date 07/05/2024

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

14/05/2024

as recorded in minute reference:

APC2024-05-9.3

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

Signature redacted

Explanation of Variances 2023/24

	Year ending		Variance £	Variance %	Explanation of variance
	31-Mar-23	31-Mar-24			
1. Balances brought forward	£ 13,047	£ 10,730			
2. (+) Precept or Rates and Levies	£ 5,990	£ 6,422	£ 432	7%	No explanation required
3. (+) Total other receipts	£ 588	£ 1,739	£ 1,151	196%	See "Box 3 explanation" below
4. (-) Staff costs	£ 3,493	£ 3,893	£ 400	11%	No explanation required
5. (-) Loan interest/capital repayments	£ -	£ -	£ -	0%	No explanation required
6. (-) All other payments	£ 5,402	£ 3,934	-£ 1,468	-27%	Asset purchase - new noticeboard purchased in 2022/23 for £1292. No asset purchases in 2023/24. <i>Remaining difference = £176 =3%.</i>
7. (=) Balances carried forward	£ 10,730	£ 11,064			
8. Total value of cash and short term investments	£ 10,730	£ 11,064			See bank reconciliation
9. Total fixed assets plus long term investments and assets	£ 3,780	£ 3,714	-£ 66	-2%	No explanation required. Noticeboard referenced above was a replacement so did not increase total asset value significantly.
10. Total borrowings	£ -	£ -	£ -	0%	No explanation required

BOX 3 EXPLANATION

2022/23	2023/24	Difference	Explanation
£ 215	£ 356	£ 141	VAT refund greater in 2023/24
£ 9	£ 322	£ 313	Bank interest - moved reserves to a higher rate savings account & interest rates higher
-£ 350	£ 900	£ 1,250	Grants received - 2022/23 was net payment, due to receiving £1450 but having to refund £1800 which was paid in error at the very end of the 2021/22 financial year but could not be returned until early April 2022. Grant of £900 received in 2023/24 to fund community events for the coronation.
£ 37	£ 161	£ 124	Income from other councils - Rockhampton (2022/23) and Cromhall (2023/24) to pay clerk for carrying out internal audits
£ 677	£ -	-£ 677	CIL receipts on 2022/23, none received 2023/24
Total explained		£ 1,151	

Certificate of Exemption – AGAR 2023/24 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

AUST PARISH COUNCIL

certifies that during the financial year 2023/24, 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 2023/24: £8,161

Total annual gross expenditure for the authority 2023/24: £7,827

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 2020
- In relation to the preceding financial year (2022/23), 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 2024.

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:	14/05/2024
Signature redacted	14/05/2024	as recorded in minute reference:	
Signed by Chair	Date	APC2024-05-9.4	
Signature redacted	14/05/2024		
Generic email address of Authority	Signed copy held by the Clerk		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 2024. Reminder letters for late submission will incur a charge of £40 + VAT.