Certificate of Exemption – AGAR 2023/24 Form 2PM

To be completed by all Parish Meetings that neither received gross income nor incurred gross expenditure exceeding £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 Parish Meeting has certified itself as exempt at a Parish Meeting held between **1 April and 30 June 2024** and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

Clothall with Luffenhall Parish Meeting

certifies that during the financial year 2023/24, the higher of the Parish Meeting'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 Parish Meeting 2023/24: £2,000

Total annual gross expenditure for the Parish Meeting 2023/24: £1,158

There are certain circumstances in which a Parish Meeting will be **unable to certify itself as exempt,** so a limited assurance review will still be required. If a Parish Meeting **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 3PM 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:

- This parish has no Parish Council
- 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 Parish Meeting or any entity connected with it
  - made a statutory recommendation to the Parish Meeting
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 the Parish Meeting 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, and Annual Accounting Statements still need to be fully completed and, along with a copy of this certificate and notice of the period for the exercise of public rights, published on a suitable website or be publicly displayed in the local area before 1 July 2024. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by Chair H C Howard.

Date 24/05/2024

I confirm that this Certificate of Exemption was approved by this Parish Meeting on this date: 08/05/2024

as recorded in minute reference: ITEM 4

Email chairman@clothallpm.org

Telephone number 07859943705

Place where this Certificate of Exemption is published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.)

Clothall village website

ONLY a copy of 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.

Form 2PM Annual Internal Audit Report 2023/24

Clothall with Luffenhall Parish Meeting

During the financial year ended 31 March 2024 the Parish Meeting's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✔		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✔		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✔		
D. The precept 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.			✔
H. Asset and investments registers were complete and accurate and properly maintained.			✔
I. Periodic and year-end bank account reconciliations were properly carried out.	✔		
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 Parish Meeting certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the Parish Meeting had a limited assurance review of its 2022/23 AGAR tick "not covered")*	✔		

	Yes	No*	Not covered**
M. In the year covered by this AGAR, The Parish Meeting 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 confirmation of the Chair that the notice has been published on a suitable website or publicly displayed in the local area.)	✔		
N. The Parish Meeting has complied with the publication requirements for 2022/23 AGAR. *(See AGAR Page 1 Guidance Notes).*	✔		

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

Date(s) internal audit undertaken: 7/5/24

Name of person who carried out the internal audit: KATHERINE SAGE

Signature of person who carried out the internal audit: Katherine Sage

Date: 7/5/2024

*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).

Clothall with Luffenhall Parish Meeting

Internal Audit Report 2023-24: Items ticked as "Not covered"

The reasons that the 2 items were ticked as "not covered" are explained below

F. Petty cash

No petty cash payments were made during the financial year.

H. Assets and investments

No assets or investments are held by the Parish Meeting.

Signed: Katherine Sage

Name: KATHERINE SAGE

Date: 7/5/2024

Form 2PM Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Clothall with Luffenhall Parish Meeting

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	No	'Yes' means that this Parish Meeting:
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 Parish Meeting 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 Parish Meeting's accounts.*
5. We carried out an assessment of the risks facing this Parish Meeting 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 met the needs of this Parish Meeting.*
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 Parish Meeting 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.*

*For any statement to which the response is 'no', an explanation must be published or displayed

This Annual Governance Statement was approved at a Parish Meeting on:

08/05/2024

and recorded as minute reference:

ITEM 4 REFERENCE

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

Chair H C Howard

Form 2PM Section 2 – Accounting Statements 2023/24 for

Clothall with Luffenhall Parish Meeting

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*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.*
1. Balances brought forward	1,648	2,385	*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	2,000	2,000	*Total amount of precept received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	0	0	*Total income or receipts as recorded in the cashbook less the precept 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 Parish Meeting's borrowings (if any).*
6. (-) All other payments	1,263	1,158	*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	2,385	3,227	*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	2,385	3,227	*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	0	0	*"The value of all the property the Parish Meeting 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).*

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 Parish Meeting.

Signed by the Chair before being presented to the Parish Meeting for approval

Helen Howard.

Date 07/05/2024

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

08/05/2024

as recorded in minute reference:

ITEM 4

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

H C Howard.

Clothall with Luffenhall Parish Meeting

Explanation of significant financial variances 2023-24

1) ***Other payments: £1,158 in 2023/24 vs £1,263 in 2022/23 (£105 variance)***

   Primarily due to the Parish Meetings now being held in Clothall Village Hall, which is provided free of charge by the Village Hall Trustees and meaning no public liability insurance is required as this is provided through the Village Hall

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **mu** column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be figures.

Name of smaller authority: Clothall with Luffenhall Parish Meeting

County area (local councils and parish meetings only): North Hertfordshire District Council

Financial year ending 31 March 2023

Prepared by (Name and Role): Graham Lawes, Treasurer

Date: 30-Apr-24

	£	£
Balance per bank statements as at 31/3/24:		
Barclays	3,227.10	
		3,227.10
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/24 **(enter these as negative numbers)**		
n/a		
		-
Add: any un-banked cash as at 31/3/24		
n/a		
		-
Net balances as at 31/3/24 (Box 8)		**3,227.10**

Smaller authority name: ___ Clothall with Luffenhall Parish Meeting ____

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement____31 May 2024_____(a)

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 2024, these documents will be available on reasonable notice by application to:

(b) ___Graham Lawes, Treasurer

commencing on (c) __**Monday 3 June 2024** _____

and ending on (d) ___**Friday 12 July 2024** _____

3. Local government electors and their representatives also have:

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

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:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-l.com)

5. This announcement is made by (e) __Helen Howard, Chair_____