

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.

WALTON 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:

£ 24,476

Total annual gross expenditure for the authority 2022/23:

£ 15,533

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 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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



16/5/2023

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

16/5/2023

Signed by Chairman

Date



16/05/23.

as recorded in minute reference:

17.4.4

Generic email address of Authority

waltonpc@hotmail.co.uk

Telephone number

01697 748788

*Published web address

www.waltonparish.co.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

WALTON PARISH COUNCIL

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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.	✓		
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 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")	✓		
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 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).	✓		
N. The authority has complied with the publication requirements for 2021/22 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).

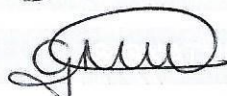
Date(s) internal audit undertaken

Name of person who carried out the internal audit

14 APRIL 2023

GM Wilson

Signature of person who carried out the internal audit



Date

15/4/23

*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).



G M Wilson

WALTON PARISH COUNCIL

REPORT BY THE INTERNAL AUDITOR

I confirm that an Internal Audit for the period ending 31st March 2023 has been undertaken and concludes that the Clerk / Responsible Financial Officer has maintained a high standard of record keeping, which simplified the audit process. The Council's control systems are efficient and give an appropriate level of confidence that the financial statements and reports reflect a true and accurate account of the Council's finance and governance records. It also follows that the Council is fully compliant with the Account and Audit Regulations and that there are no matters to bring to the attention of the Council.

1 Bookkeeping

The Council operates Receipts and Payments Accounts. The Cashbook is maintained and up to date> there were no arithmetical errors and there is a clear audit trail and a checking system for data input into the computerised records.

2 Standing Orders/Financial Regulations. Responsible Financial Officer

The Council has reviewed and adopted Standing |Orders and Financial Regulations and complied with it's duty to appoint a Responsible Financial Officer with a contract of employment.

3 Risk Management

The Council reviews, approves and adopts a Risk Management Policy Annually.

4 Internal Financial Controls

There is clear evidence by checks, dates and signatures on relevant documents that the Council is in control of public monies.

5 Register of Interest

Members have duly completed the Register of interests and fulfilled the obligation to update the details annually

6 Cash Reserves

It is a requirement of internal audit to express a view on the adequacy of reserves, this was found to be so.

7 Payroll Controls

PAYE/NIC records are now undertaken externally and are properly operated and up to date.

8 Asset Control

There exists a register of all material assets in control of the Council which is up to date and reviewed annually.

9 Bank Reconciliation and Year end Accounts

Bank statements are reconciled to financial records on receipt of monthly bank statements and the accounts are prepared on a Receipts and Payments basis.

 14/4/23

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

WALTON 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	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
			✓

*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:

16/5/2023

and recorded as minute reference:

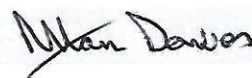
17.4.1

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

Chairman



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
	✓	

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Section 2 – Accounting Statements 2022/23 for

WALTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	13,129	13,740	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	7,725	8,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	860	16,476	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	2,387	2,734	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	9,587	12,799	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	13,740	22,683	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	13,740	22,683	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	18,237	18,237	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).
For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)			
11b. Disclosure note re Trust funds (including charitable)			<input checked="" type="checkbox"/>

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

Atlan Davies

Date

17/4/2023

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

16/5/2023

as recorded in minute reference:

17.4.2

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

[Signature]

WALTON PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

RECEIPTS

Precept	£	8,000.00
VAT	£	436.37
Other	£	16,040.00
Total Income	£	<u>24,476.37</u>

PAYMENTS

Staff	£	2,161.68
Grass cutting / Servicing	£	7,065.00
Insurance	£	1,688.75
Subscriptions	£	206.08
Audit fees	£	50.00
Admin	£	806.96
Queens Jubilee	£	497.89
ICO	£	35.00
Website	£	70.87
Play Area	£	1,684.20
Parish Plan	£	796.95
Vat	£	470.12

Total Expenditure **£** **15,533.50**

Net surplus/(deficit) **£** **8,942.87**

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2023 and reflects its income and expenditure during the year and was approved by the Parish Council.

Chairman



Responsible Officer



Explanation of variances 2022/23 – Walton

Name of smaller authority: Walton Parish Council

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2022	2023	Variance	Variance	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
	£	£	£	%			
1 Balances Brought Forward	13,129	13,740			NO	Opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,726	8,000	-275	3.56%	NO		
3 Total Other Receipts	860	16,476	-15,616	1815.81%	YES		Other Grants £5,189, Legacy £10,000
4 Staff Costs	2,397	2,734	-347	14.54%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,597	12,799	-7,212	129.09%	YES		Grass Cutting £3,130, Play Area £1,684, Queens Jubilee £499, Parish Plan £797, Insurance £300.
7 Balances Carried Forward	13,740	22,883	-8,943	65.09%	YES		As above
8 Total Cash and Short Term Investments	13,740	22,883	-8,943	65.09%	YES		As above
9 Total Fixed Assets plus Other Long Term Investments and Assets	18,237	18,237	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		
Excessive Reserves Ratio	1.77864	2.83538					

Walton Parish Council 2022 - 2023

Explanation for 'high' reserves

(Please complete or update the highlighted boxes when the total in Box 7 is greater than 2 times the value of Box 2)

Box 7 is more than twice the value of Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves*:			
Legacy	10,000		
Trees	900		
Bench	250		
Play Area	3,729		
		14,879	
			£2,010 Spent in April 2023
General reserve	7804		Needs to be less than 2 x Precept
		7804	
Total reserves (must agree to Box 7)		22683	
Box 7 per Annual Return		22,683	
Difference		0	

Column B - Reserves should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and the value of Box 7 on Section 2 of the AGAR.

**WALTON PARISH COUNCIL
EXPENDITURE 2022/2023 over £100**

Date	Description	Totals
9/5/2022	Clerk	226.93
9/5/2022	CALC	136.08
9/5/2022	B Hogg	750.00
16/6/2022	Gallagher	1688.75
16/6/2022	Clerk	689.43
16/6/2022	HMRC	205.32
16/6/2022	Ground Control I	2300.00
16/6/2022	Queens Jubilee	515.92
12/9/2022	Ground Control I	2760.00
12/9/2022	Clerk	689.23
12/9/2022	HMRC	205.52
12/9/2022	Clerk	284.97
11/10/2022	Proludic	1715.64
11/10/2022	David Haran	200.00
8/11/2022	Ground Control I	1380.00
20/12/2022	Clerk	598.23
20/12/2022	HMRC	164.87
14/3/2023	Clerk	159.87

**WALTON PARISH COUNCIL
INCOME 2022/2023**

Date	Description	Precept	Other Grants	Legacy	Insurance	Wayleave	Vat Received	Interest Received	Totals
	Budget	8,000.00			425.00	100.00	360.00	20.00	8,905.00
	Balance	0.00	5,189.00		323.79	2.21	76.37	-20.00	5,571.37
	Income to date	8000.00	5189.00	10000.00	748.79	102.21	436.37	0.00	24,476.37
19/4/2023	City of Carlisle	8,000.00							8000.00
23/6/2022	HMRC						436.37		436.37
30/6/2022	Cumbria County Council		489.00						489.00
7/7/2022	Walton Village Hall				748.79				748.79
25/7/2022	Wayleave					102.21			102.21
August	Legacy			10000.00					10000.00
20/12/2022	Cumbria County Council		500.00						500.00
10/3/2023	City of Carlisle		4200.00						4200.00

WALTON PARISH COUNCIL

BANK RECONCILIATION AT 31st March 2023

Cumberland Building Society Current Account - 54249959

Balance b/f	5,647.08		
Income	14,476.37	Expenditure	15533.50
		Balance c/f	4,589.95
	<u>20,123.45</u>		<u>20,123.45</u>
Bank Reconciliation			
Balance per statement @ 31.3.23			4,589.95
Less o/s cheques			0.00
			<u>4,589.95</u>

Cumberland Building Society Current Account - 55127472

Balance b/f	6,934.02		
Income (Legacy)/ Trf	11,159.10	Expenditure	
		Balance c/f	18,093.12
	<u>18,093.12</u>		<u>18,093.12</u>

Cumberland Building Society Saver Account - 54249967

Balance b/f	1,159.10		
Income		Expenditure / Trf	1,159.10
		Balance c/f	0.00
	<u>1,159.10</u>		<u>1,159.10</u>

BANK BALANCES	B/F	C/F
Cumberland BS - 54249959	5,647.08	4,589.95
Cumberland BS - 54249967	1,159.10	0.00
Cumberland BS - 55127472	6,934.02	18,093.12
	<u>£ 13,740.20</u>	<u>£ 22,683.07</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated.

Allan Dawes

CLERK/RFO to the Parish
Council

WALTON PARISH COUNCIL
ASSET REGISTER 2022/23

Ref No	Date Purchased (if known)	Description	Location	Identification/ Serial Number	Purchase Value (or current value if purchase price unknown)	Discharge/Disposal
1	1976 ?	Bus Shelter	Village Green	n/a	£4,400.00	
2	n/a	Village Green	Walton	n/a	£1.00	
3	31/07/1996	Replacement Slide	Village Green	n/a		Disposed 2011
4	08/06/1977	Roundabout	Village Green	n/a		Disposed 2011
5	24/10/1978	Swings	Village Green	n/a		Disposed 2011
6	20/10/93?	1 x wooden bench	Village Green	n/a	£262.00	
7		1 x metal bench	Village Green	n/a	£800.00	
8	06/06/2006	1 x metal bench	Outside Centurion	n/a	£780.20	
9		1 x fingerpost	Outside Centurion	n/a	£1,200.00	
10		1 x fingerpost	Opposite Church	n/a	£1,200.00	
11		1 x bollard	Opposite Church	n/a	£300.00	
12		1 x fingerpost	Whitehill	n/a	£1,200.00	
13	24/11/2010	1 x laptop	Clerks Property	TBC		Disposed Feb 2014
14	2006	1 x laptop	Clerks property	Unknown		Disposed Feb 2014
15	30/10/2001	1 x PC	Clerks property	Unknown		Disposed 2012

16	22/10/1997	1 x filing cabinet	Clerks property	n/a		Disposed 2022
17		1 x shredder	Clerks property	n/a		Disposed Jan 2012
18	06/07/1999	1 x printer/fax	Clerks property	Unknown		Disposed Jan 2012
19	22/03/2010	1 x noticeboard	Village Green	n/a	£1,900.00	
20	08/06/1993	1 x noticeboard	Bus Shelter	n/a		Disposed December 2012
21	07/11/2009	1 x noticeboard	Reading Room	n/a	£140.19	
22	16/10/1992	3 x wetpour areas	Play Area	n/a		Disposed May 2011
23	07/09/1994	2 x goalposts	Village Green	n/a	£24.00	
24	22/06/1983	Typewriter	n/a	n/a		Disposed Jan 2012
25	01/08/1991	Safety Barriers	Village Green	n/a	£423.20	
26	21/02/2012	Map Board	Land Opposite Pub	n/a	£2,319.02	
27	08-01-12	Kingston-8gb-USB-Drive	Clerks Property	n/a		Disposed April 2017
28	04.05.12	1 x noticeboard	Nickies Hill	n/a	£889.00	
29	01.03.14	1 x defibrillator and cabinet	Village Hall	n/a	£1,000.00	
30	23.06.14	1 x Printer (Clerk)	Stored by Chairman at 'Carspeed Autoparts'	n/a	£99.99	Disposed
31	27.05.10	1 x 2 seat swing	Village Green	n/a	£0.00	no value as gifted
32	27.05.10	Cradle seat swings wooden posts	Village Green	n/a	£0.00	

33	27.05.10		Gyrospral with metal post	Village Green	n/a	£0.00	
34	27.05.10		Henry the horse springer	Village Green	n/a	£0.00	
35	27.05.10		Pod Swing	Village Green	n/a	£0.00	
36	27.05.10		Speedy Gyro	Village Green	n/a	£0.00	
37	27.05.15		Vivacity	Village Geren	n/a	£0.00	
38	27.05.10		Table and stools	Village Green	n/a	£0.00	
39	27.05.10		Table and Stools	Village Green	n/a	£0.00	
40	27.05.10		14 x pieces of wavy log stockading	Village Green	n/a	£0.00	
41	27.05.10		225 x EnviroSMART Grassmat	Village Green	n/a	£0.00	
42	27.05.10		2 x log	Village Green	n/a	£0.00	
43	14.09.15		Sleepers	Moor	n/a	£153.10	Disposed
44	1.04.15		2 x Grass Matting	Village Green	n/a	£88.00	
45	2022		Filing Cabinet	Clerks Property		£15.00	
46	2022		Benches	Village Green		£550.00	
47	2022		Laptop	Clerks Property		£441.66	
48	2022		Printer	Clerks Property		£33.33	
49	2022		Software	Clerks Property		£17.49	

TOTAL **£18,237.18**