

The statement of accounts for Corby Glen Parish Council published today will not be audited on account of Corby Glen Parish Council's self-certified status as exempt (income less than £25,000), unless either a request for an opportunity to question the auditor about the council's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor.

Certificate of Exemption – AGAR 2018/19 Part 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 2019, 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 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

CORBY GLEN PARISH COUNCIL

certifies that during the financial year 2018/19, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2018/19:

£12,545

Annual gross expenditure for the authority 2018/19:

£11,377

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 Part 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 has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), 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an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Annual 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 a public website* before 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

[Redacted Signature]

REQUIRED

08/05/19

Signed by Chairman

Date

[Redacted Signature]

REQUIRED

08/05/19

Email

Telephone number

cgpc@live.co.uk

01476 550795

*Published web address

www.corbyglen.com

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.

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2019, 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 should be published

This Annual Governance Statement was approved at a meeting of the authority on:

08/05/19

and recorded as minute reference:

26/19/01 REFERENCE

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

Chairman

Clerk

Section 2 – Accounting Statements 2018/19 for

CORBY ALLEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	8,772	8,081	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	10,857	10,934	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	918	1,179	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	3,415	3,557	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	9,051	7,388	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	8,081	9,249	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	8,081	9,249	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	21,461	21,461	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	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 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

08/05/19

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

08/05/19

as recorded in minute reference:

26/19/02

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

Annual Internal Audit Report 2018/19

ENTER NAME OF AUTHORITY

This authority'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 **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 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	Agreed? Please choose one of the following		
	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.			n/a
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 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 authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			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

01/05/2019

DD/MM/YY

DD/MM/YY

Name of person who carried out the internal audit

FIONA HATCHMAN

INTERNAL AUDITOR

Signature of person who carried out the internal audit

Date

01/05/2019

*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).

Corby Glen Parish Council, Lincolnshire

Bank Reconciliation Year Ended 31 March 2019

	£
Balance per bank statement at 31/3/19	9,249
Outstanding Items	
LESS unrepresented cheques	
none	
Petty Cash	0
Balance per cash book at 31/3/19	9,249

Identification of significant variances on Audit Form:

	2019 £	2018 £	Variance £	Variance %	Explanation required
Box 2 Precept or rates or levies	10,934	10,857	77	0.71	
Box 3 Total other receipts	1,179	918	261	28.43	yes
Box 4 Staff costs	3,557	3,415	142	4.16	
Box 5 Loan interest / capital repayments	0	0	0		
Box 6 All other payments	7,388	9,051	-1,663	-18.37	yes
Box 9 Total Fixed Assets plus long term investments/assets	21,461	21,461	0	0.00	

Explanation of significant variances on Audit Form:

Box 3 Total other receipts	£
figure in 2018 column	918
figure in 2019 column	1,179
variance	261

Reasons	£		
	2018	2019	Variance
South Kesteven Ward member grant	0	196	-196
Land Registry refund	0	40	-40
Donation towards village flag	0	63	-63
Community cleaner grant	780	814	-34
Donation to buy BT kiosk	1	0	1
Precept grant	137	66	71
TOTAL	918	1,179	-261

Box 6 All other payments	£
figure in 2018 column	9,051
figure in 2019 column	7,388
variance	-1,663

Reasons	£		
	2018	2019	Variance
Insurance	795	833	38
grass cutting	1,795	1,950	155
community cleaner	1,559	1,590	31
tree works and surveys (no major tree work 2019)	1,261	100	-1,161
Repairs around village (fewer repairs required)	481	215	-266
LALC membership (2 yrs paid in 2018)	494	264	-230
Neighbourhood Plan costs (new initiative 2019)	0	352	352
Skip hire	0	330	330
Remembrance Sunday (100th anniversary WW1)	20	354	334
Play area costs (new benches in 2018)	1,158	88	-1,070
Other Parish Council costs	1,488	1,312	-176
TOTAL	9,051	7,388	-1,663

Items of Expenditure over £100

Date	Cheque no.	Reason for expenditure	Amount
18/04/2018	1005	CDPC community cleaner march	-128.45
18/04/2018	1006	Mrs. Parker clerk wages & exp march	-291.09
09/05/2018	1007	CDPC community cleaner april	-132.85
09/05/2018	1008	Mrs. Parker clerk wages & exp april	-292.19
09/05/2018	1009	MCS Groundcare grass cutting april	-170.00
09/05/2018	1010	Came & Co. annual insurance	-832.67
13/06/2018	1014	CDPC community cleaner may	-132.85
13/06/2018	1015	Mrs. Parker clerk wages & exp may	-302.03
13/06/2018	1016	MCS Groundcare grass cutting may	-260.00
13/06/2018	1017	Church Street Rooms hall hire	-170.00
13/06/2018	1019	Neighbourhood Plan launch costs	-142.89
11/07/2018	1021	CDPC community cleaner june	-132.85
11/07/2018	1022	Mrs. Parker clerk wages & exp june	-324.75
11/07/2018	1023	MCS Groundcare grass cutting june	-170.00
20/08/2018	1025	MCS Groundcare grass cutting july	-410.00
20/08/2018	1026	CDPC community cleaner july	-132.85
20/08/2018	1027	RoSPA play area inspection	-105.00
20/08/2018	1028	RBL poppy wreaths for 11.11.18	-288.00
20/08/2018	1029	Mrs. Parker clerk wages july	-297.51
12/09/2018	1030	CDPC community cleaner august	-132.85
12/09/2018	1031	Mrs. Parker clerk wages & exp august	-303.51
12/09/2018	1032	MCS Groundcare grass cutting august	-360.00
10/10/2018	1034	CDPC community cleaner september	-132.85
10/10/2018	1035	Mrs. Parker clerk wages & exp sept	-309.66
10/10/2018	1036	MCS Groundcare grass cutting sept	-190.00
13/10/2018	1038	Bourne Skip Hire	-396.00
14/11/2018	1039	CDPC community cleaner october	-132.85
14/11/2018	1040	Mrs. Parker clerk wages & exp oct	-301.42
14/11/2018	1041	MCS Groundcare grass cutting oct	-190.00
14/11/2018	1043	Cllr. R. Fox bulbs for the green	-132.00
12/12/2018	1046	CDPC community cleaner november	-132.85
12/12/2018	1047	Mrs. Parker clerk wages & exp nov	-301.31
12/12/2018	1048	MCS Groundcare grass cutting nov	-120.00
12/12/2018	1049	Grimsthorpe Estate Christmas Tree	-180.00
12/12/2018	1053	Cllr Honeywood Christmas expenses	-144.23
12/12/2018	1055	House of Flags village flag	-156.46
09/01/2019	1057	CDPC community cleaner december	-132.85
09/01/2019	1059	Mrs. Parker clerk wages & exp dec	-391.33
13/02/2019	1061	CDPC community cleaner january	-132.85
13/02/2019	1062	Mrs. Parker clerk wages & exp jan	-300.41
13/02/2019	1063	Harwood Builders repairs/painting	-205.00
13/03/2019	1064	CDPC community cleaner February	-132.85
13/03/2019	1065	Mrs. Parker clerk wages & exp feb	-346.46
13/03/2019	1069	LALC annual membership	-264.27

Corby Glen Parish Council

Chairman : Mr. Steve Honeywood
Mrs. Tracey Lamming
Mrs. Paula Muir
Mr. David Fowler
Mr. Richard Fox
Mrs. Anne Collins
Mr. James Walsingham



Parish Clerk : Mrs. Sue Woodman,
1, Ferndale Close,
Corby Glen,
Lincolnshire,
NG33 4NZ,

Tel : 01476 550795
email : cgpc@live.co.uk

Councillors Roles 2018-19 :

Mr. S. Honeywood	-	Chairman of Parish Council
Mrs. T. Lamming	-	Vice-Chair
Mrs. P. Muir	-	member of Greens Working Group
Mr. D. Fowler	-	member of Greens Working Group
Mr. R. Fox	-	member of Greens Working Group
Mrs. A. Collins	-	member of Parish Council
Mr. J. Walsingham	-	member of Parish Council