

Local Councils, Internal Drainage Boards and other
Smaller Authorities in England
Annual Governance and Accountability Return 2017/18 Part 1

To be completed only by smaller authorities* that are able to declare that they have had no financial transactions in the year of account 2017/18 and certify themselves exempt from a limited assurance review.

Guidance notes on completing Part 1 of the Annual Governance and Accountability Return 2017/18

Smaller authorities that have had no financial transactions in the year of account 2017/18 **must**

1. Complete the attached certificate, **Certificate of Exemption and Declaration of No Accounts**
2. Return a copy to the external auditor
3. Publicly display or publish a copy of **Certificate of Exemption and Declaration of No Accounts**

However, if the authority cannot complete this Part 1 Certificate of Exemption and Declaration of No Accounts the authority **must** instead complete an Annual Governance and Accountability Return Part 2 or Part 3.

Note

If the authority:

- either received income or incurred expenditure in the year ending 31 March 2018; or
- was issued with a public interest report or received a statutory recommendation in the year ending 31 March 2017; or
- was not in existence before 1 April 2014

then the authority **cannot** complete this Part 1 Certificate of Exemption and Declaration of No Accounts. The authority **must** instead complete Part 2 or Part 3 of the Annual Governance and Accountability Return.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

Certificate of Exemption and Declaration of No Accounts

To be completed by all smaller authorities that are able to declare that they had no financial transactions in the year of account 2017/18 and certify themselves exempt from a limited assurance review.

BLYMHILL AND WESTON UNDER LIZARD PARISH COUNCIL

1. I confirm that the above named smaller authority neither received any income nor incurred any expenditure* and had no financial transactions to record in the books of account in the year ended 31 March 2018.

Yes

No

☒

Note – if you answer NO you **must** complete an Annual Governance and Accountability Return 2017/18, either Part 2 or Part 3, and not this certificate.

2. Annual gross income for the authority 2017/18 (if NIL enter 0)
3. Annual gross expenditure for the authority 2017/18 (if NIL enter 0)
4. I confirm that the balance held as at 31 March 2018 is £
(Insert total from all bank statement(s) + petty cash)
5. I note that it is a statutory requirement that local councils, Internal Drainage Boards and other smaller authorities should display or publish a copy of this Certificate to inform local electors that there were no financial transactions during the year ending 31 March 2018.
6. I note that a copy of this certificate must be displayed **before 2 July 2018** and confirm this will be done.

By signing this **Certificate of Exemption and Declaration of No Accounts** you are also confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), 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.

Signed by the Chairman or RFO of the Authority

Date

Phil Delaloye

28/05/18

Chairman or RFO of the Authority

Phil Delaloye
RFO

*1, BRIDGEMAN COURT, WESTON UNDER LIZARD,
NR SHIFNAL
SHROPSHIRE
TF11 8QH*

Telephone number

Email

01952 850 438

phil.delaloye@googlemail.com

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor:

**Mazars LLP,
Salvus House, Aykley Heads,
Durham DH1 5TS**

* Income or expenditure includes any items of £1 or more.

Certificate of Exemption

To be completed only 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 2018, 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 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

BLYMHILL AND WESTON UNDER LIZARD PARISH COUNCIL

certifies that during the financial year 2017/18, 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 2017/18:

8,216-00

Annual gross expenditure for the authority 2017/18:

14,784-00

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 2014
- In relation to the preceding financial year (2016/17), 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 submitted to the external auditor.

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 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer



Date

28/05/18

Signed by Chairman



Date

28/05/18

Email

phil.delaloye@googlemail.com

Telephone number

01952 850438

*Published web address (not applicable to Parish Meetings)

www.staffs.gov.uk/council-democracy/blymhill-weston-under-lizard-parish-council.cfm

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2017/18

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 2018.

The internal audit for 2017/18 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. | ✓ | | |
| 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. (For local councils only) | | | |
| Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | ✓ |

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

20 JUNE 2018

Name of person who carried out the internal audit

Edward Anthony Townsend

Signature of person who carried out the internal audit



Date 20. June 2018

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

BLYMHILL AND WESTON UNDER LIZARD PARISH COUNCIL

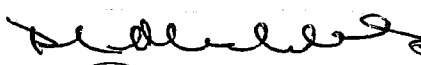
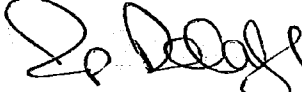
our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

| | Agreed | | |
|---|--------|----|---|
| | Yes | No | 'Yes' means that this authority: |
| 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 |
| | | | X |

This Annual Governance Statement is approved by this authority and recorded as minute reference:

1988
28/05/18
dated

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

Chairman 
Clerk 

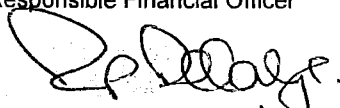
Section 2 – Accounting Statements 2017/18 for

BLYMILL AND WESTON UNDER LAZARO PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|---|
| | 31 March 2017 £ | 31 March 2018 £ | |
| 1. Balances brought forward | RESTATED 20821 | 25836 | 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. 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 | 4960 | 4960 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 5200 | 3256 | 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 | 1200 | 1200 | 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 | 450 | 450 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any). |
| 6. (-) All other payments | 3495 | 13134 | 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 | 25836 | 19267 | 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 | 25836 | 19267 | 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 | 132 | 132 | 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). |
| 11. (For Local Councils Only) Disclosure note re Trust funds (including charitable) | Yes | No | The Council acts as sole trustee for and is responsible for managing Trust funds or assets. |
| | | X | N.B. The figures in the accounting statements above do not include any Trust transactions. |

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer


28/05/18

Date

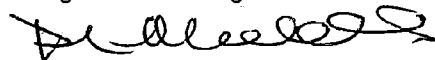
I confirm that these Accounting Statements were approved by this authority on this date:

14/05/18

and recorded as minute reference:

1988

Signed by Chairman of the meeting where approval of the Accounting Statements is given



Blymhill and Weston Under Lizard Parish Council Accounts

1st April 2017 to 31st March 2018

Prepared by Philip Delaloye Parish Clerk

| | |
|---|-------------------|
| Funds as at 1st April 2017 | £25,835.81 |
| Income since 1 April 2017 | |
| Parish Precept – 12 months | £4,960.00 |
| Solar Panels repayment from the Blymhill and Weston Village Hall | £1,600.00 |
| Solar Panel grant to Blymhill and Weston under Lizard final repayment | £1656.00 |
| Subtotal | £8,216.00 |
| TOTAL | £34,051.81 |
| Expenditure since 1st April 2017 | |
| SSDC Interest free loan (Village Hall) (2017) | £450.00 |
| Parish Clerk Quarterly Fees | £1200.00 |
| Parish Clerk expenses | 35.74 |
| Staffordshire Parish Council Association | £229.00 |
| SSDC Ground Maintenance Quarter 4, Q1, Q2 & Q3 | £600.97 |
| Bradford Estates Blymhill Play area rent | £45.00 |
| Zurich Parish Insurance | £353.70 |
| Village Hall Building Materials Grant -Huws Grey | £10,000.00 |
| St Andrews Graveyard Committee | £800.00 |
| Brewood and District Voluntary Car Scheme | £200.00 |
| Blymhill and Weston Parish Magazine | £250.00 |
| Weston under Lizard Institute Rooms via The Weston Club | £150.00 |
| The Blymhill Churchyard Fund (St Mary's Churchyard) | £350.00 |
| Grant Thornton Audit Fee | £120.00 |
| Total | £14,784.41 |
| Funds at 31st March 2018 | £19,267.40 |

Explanation of significant variances in the accounting statements - Section 2Local council name: BLYMILL AND WESTON UNDER LIZARD PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. **We also ask you to explain any change where there is a movement to or from zero.** Please either use the proforma below, or complete a separate schedule if more space is required.

| Section 2 | 2016/17 £ | 2017/18 £ | Variance (+/-) £ | Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10)) |
|---|--------------|--------------|---------------------|---|
| Box 2 Precept | 4960 | 4960 | 0 | — |
| Box 3 Other income | 5200 | 3256 | (1944) | 16/17 Blymhill & Weston under Lizard Parish Council received a grant of £2000 towards speed signage from a County Councils fund. No extra received in 17/18 |
| Box 4 Staff costs | 1200 | 1200 | 0 | — |
| Box 5 Loan interest/ capital | 450 | 450 | 0 | — |
| Box 6 Other payments | 3495 | 13134 | 9639 | in 17/18 a £10,000 grant was made to the Blymhill + Weston Village Hall Committee towards an extension to the building |
| Box 7 Balances carried forward | 25836 | 19267 | £(6569) | If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. Approximately £7,000 will go towards speed signage on the A5 in Weston under Lizard this includes £3,000 from the grant given by County Council |
| Box 9 Fixed assets & long term assets | 132 | 132 | 0 | Explain all movements in this category and not just those above 15% — |
| Box 10 Total borrowing | 0 | 0 | 0 | |

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chairman, to assist us in ensuring that our records are kept up to date:

| | | |
|--|---|---|
| Clerk's name: Philip Delaloye | RFO's name (if not clerk) / | Chair's name David Maddocks |
| Address: 1 BRIDGEMAN COURT WESTON UNDER LIZARD NR SHIFNAL SHROPSHIRE TF11 8QH | Address: | Address: PALMESTON, CHADWELL NEWPORT SHROPSHIRE TF10 9BB |
| Telephone: Home: 01952 850438 | Telephone: Home: | Telephone: Home: 01703 205037 |
| Work: 07596114088 | Work: | Work: |
| e-mail: phil.delaloye@ gmail.com | e-mail: | e-mail: d.maddocks@farming co.uk |

Please return this form in the envelope provided, together with the Annual Return and other information requested.

Confirmation regarding the exercise of public rights

Local Council name: Blymhill and Weston under Lizard Parish Council

The Council must inform the electorate of a 30 working day period during which public rights may be exercised.


The inspection period must include the first **10 working days** of July 2018. It must start the day after the annual return has been published on your website (or noticeboard for parish meetings) and publication must be as soon as practical after the unaudited annual return has been approved by the Authority.

Working days are defined as Monday – Friday. They **do not** include Saturdays, Sundays and Bank holidays.

(See calendar guide overleaf)

The inspection period commences on: 4th June 2018

And ends on: 26th July 2018

Signed:  Date: 28/05/2018

Position held: Parish Clerk

Local council name:

BLYM HILL AND WESTON UNDER LIZARD PARISH COUNCIL**Notice of appointment of date for the exercise of public rights****Accounts for the year ended 31st March 2018**

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

| | |
|--|--|
| <p>1. Date of announcement: <u>1st JUNE</u> (a)</p> <p>2. Each year the Council's/Meeting's (b) Annual Return is audited by an auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2018 these documents will be available on reasonable notice on application to:</p> <p>(c) <u>Philip Delaloye (Parish Clerk)</u> <u>1 BRIDGEMAN COURT, WESTON UNDER LIZARD,</u> <u>NR STIFNAL, SHROPSHIRE TF11 8QH - 01952 850438</u> <u>phil.delaloye@googlemail.com</u></p> <p>commencing on (d) <u>4th JUNE 2018</u></p> <p>and ending on (e) <u>16th JULY 2018</u> <u>26th JULY 2018</u></p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> the opportunity to question the auditor about the accounts; and the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council/Meeting (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The audit is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your audit is being carried out by:</p> <p>Mazars LLP, Aykley Heads, Durham, DH1 5TS</p> <p>5. This announcement is made by (g) <u>Philip Delaloye</u> <u>PARISH CLERK.</u></p> | <p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Delete as appropriate.</p> <p>(c) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(h) And (e) The inspection period must include 2 July 2018 to 13 July 2018 inclusive and be 30 working days in total.</p> <p>(f) Delete as appropriate</p> <p>(g) Insert name and position of person placing the notice</p> |
|--|--|