

## 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.

FELLISCLIFFE 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:

£5,240

Annual gross expenditure for the authority 2017/18:

£4,209

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advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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




MS S A R CREE

15/05/18

Signed by Chairman

Date



15/05/18

Email

Telephone number

clerk@felliscliffepc.org.uk

01423 770458

\*Published web address (not applicable to Parish Meetings)

www.felliscliffepc.org.uk

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



## Bank reconciliation – pro forma

Name of smaller authority: FELLISCLIFFE PARISH COUNCIL

County area (local councils and parish meetings only): NORTH YORKSHIRE

**Financial year ending 31 March 2018**

Prepared by MS SAR CREE Clerk/RFO (Name and role)

Date 15/05/18

Balance per bank statements as at 31 March 2018:

£

£

CURRENT ACC

3217.45

3217.45

Petty cash float (if applicable)

Less: any un-presented cheques at 31 March 2018

AMRC d/d  
VISION ICT CH 391  
VISION ICT CH 394

239.55

100.00

90.00

429.55

Add: any un-banked cash at 31 March 2018

Net balances as at 31 March 2018 (Box 8)

2787.90

*The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:*

### CASH BOOK:

Opening Balance 1 April 2017 (Prior year Box 8)

1756.53

Add: Receipts in the year

5240.84

Less: Payments in the year

6997.37

4209.47

Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)

2787.90

(See [example](#) for guidance if required)

## Explanation of variances – pro forma

Name of smaller authority: FELLISCLIFFE PARISH COUNCIL

County area (local councils and parish meetings only): NORTH YORKSHIRE

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

| Section 2   | 2016/17<br>£   | 2017/18<br>£ | Variance<br>£ | Variance<br>% | Detailed explanation of variance<br>(with amounts £)   |
|---|--|--------------|---------------|---------------|--|
| <b>Box 2</b><br>Precept or<br>Rates and<br>Levies                               | 3015   | 3075         | 60            | 1.99%         |  |
| <b>Box 3</b><br>Total other<br>receipts   | 766  | 2166         | 1400          | 182.8%        | Transparency grant<br>£1617.84 paid in<br>Felliscliffe United Charities<br>£175.00 not yet received  |
| <b>Box 4</b><br>Staff costs   | 1754   | 1876         | 122           | 6.97%         |  |
| <b>Box 5</b><br>Loan<br>interest/<br>capital<br>repayments                      | 0  | 0            | 0             | ✓             |  |
| <b>Box 6</b><br>All other<br>payments   | 1840   | 2333         | 493           | 26.8%         | Website £500 + VAT<br>laptop and scanner £738.95<br>+ Hall hire not billed £168.00<br>+ Hedge cutting £200 not paid<br>+ Maintenance £397 not paid |
| <b>Box 9</b><br>Total fixed<br>assets &<br>long term<br>investments<br>& assets | 6351   | 6351         | —             | —             |  |
| <b>Box 10</b><br>Total<br>borrowings  | 0  | 0            | —             | —             |  |
| <b>Explanation<br/>for 'high'<br/>reserves</b>                                  | Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: |              |               |               |  |