

Annual Governance and Accountability Return 2018/19 Part 1

ONLY to be completed by Parish Councils and other smaller authorities* (other than Parish Meetings who should complete Part 1PM) that are able to declare that they have had no financial transactions in the year of account 2018/19 and can certify themselves exempt from a limited assurance review.

Guidance notes on completing Part 1 of the Annual Governance and Accountability Return 2018/19

Smaller authorities that have had no financial transactions in the year of account 2018/19 **must**

1. Complete the attached **Declaration of No Accounts and Certificate of Exemption** following a meeting of the authority after 31 March 2019
2. Return a copy to the external auditor **either** by email **or** by post (not both). No acknowledgement will be issued by the external auditor who only notes that the authority has certified itself as exempt
3. Publish on a website a copy of the **Declaration of No Accounts and Certificate of Exemption BEFORE 1 July 2019**

Note: It is a legal requirement that you do so. Smaller authorities are required by the Accounts and Audit Regulations 2015 and the Transparency Code for Smaller Authorities to publish certain documents on a public website.

Please note that the authority cannot complete this Part 1 Declaration of No Accounts and Certificate of Exemption if the authority:

- is a Parish Meeting
- either received income or incurred expenditure in the year ending 31 March 2019; or
- was issued with a public interest report or received a statutory recommendation in relation to the year ending 31 March 2018; or
- was not in existence before 1 April 2015

In those circumstances, the authority **must** complete an Annual Governance and Accountability Return **Part 1PM**, Part 2 or Part 3.

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 the Local Audit and Accountability Act 2014*

Declaration of No Accounts and Certificate of Exemption – AGAR Part 1

To be completed by all smaller authorities other than Parish Meetings that are able to declare that they had **no financial transactions** in the year of account 2018/19 and can certify themselves exempt from a limited assurance review.

ENTER NAME OF AUTHORITY

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 2019.

Yes

No

Note – if you answer NO you **must** complete an Annual Governance and Accountability Return 2018/19, either Part 2 or Part 3, and not this certificate.

2. Annual gross income for the authority 2018/19 (if NIL enter 0)

£0,000.00

3. Annual gross expenditure for the authority 2018/19 (if NIL enter 0)

£0,000.00

4. I confirm that the balance held as at 31 March 2019 is
(Insert total from all bank statement(s) + petty cash)

£0,000.00

5. I note that it is a **statutory requirement** that Parish Councils and other smaller authorities should publish a copy of this Certificate to inform local electors that there were no financial transactions during the year ending 31 March 2019.

6. I note that a copy of this certificate must be published **before 1 July 2019** and confirm I am aware of this requirement.

By signing this **Declaration of No Accounts and Certificate of Exemption** I also confirm 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.

Signed by the Chairman or Responsible Financial Officer (RFO) of the Authority

Date

SIGNATURE REQUIRED

DD/MM/YY

Chairman or RFO of the Authority

ENTER NAME AND ADDRESS
CHAIRMAN OR RFO OF THE AUTHORITY

Telephone number

Email

TELEPHONE NUMBER

EMAIL ADDRESS REQUIRED

ONLY a copy of this Certificate of Exemption should be returned EITHER by email OR post (not both) as soon as possible after completion to your external auditor:

**Moore Stephens (East Midlands),
Rutland House, Minerva Business Park,
Lynch Wood, Peterborough PE2 6PZ**

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