

# Annual Governance and Accountability Return 2022/23 Form 1A

**ONLY to be completed by PARISH COUNCILS AND OTHER SMALLER AUTHORITIES\*** (other than Parish Meetings) that are able to declare that they have had **NO FINANCIAL TRANSACTIONS** in the year of account 2022-23 but the authority is **NOT** eligible to certify itself as exempt.

## Guidance notes on completing Form 1A of the Annual Governance and Accountability Return 2022/23

Smaller authorities that have had no financial transactions in the year of account 2022-23 but are not eligible to certify themselves exempt **must**

1. Complete the attached **Declaration of No Accounts** following a meeting of the authority after 31 March 2023
2. Return a copy to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2023**. The external auditor only notes that the authority has no financial transactions
3. Publish on the authority website/webpage a copy of the **Declaration of No Accounts BEFORE 1 July 2023**

**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/webpage.

**Please note** that the authority cannot complete this Form 1A Declaration of No Accounts if the authority received income or incurred expenditure in the year ending 31 March 2023.

In those circumstances, the authority **must** complete an Annual Governance and Accountability Return Form 2 or Form 3 as appropriate.

If the authority is a Parish Meeting it must complete an Annual Governance and Accountability Return Form 1PM, Form 2PM or Form 3PM as appropriate.

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*

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk)

# Declaration of No Accounts – AGAR Form 1A

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 2022/23 but the authority is not eligible to certify itself as exempt.

ENTER NAME OF AUTHORITY

ENTER WEBSITE/WEBPAGE ADDRESS

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 2023.

Yes

No

**Note** – if you answer NO you **must** complete an Annual Governance and Accountability Return 2022/23, either Form 2 or Form 3, and not this declaration.

2. Total annual gross income for the authority 2022/23 (if NIL enter 0)

ENTER AMOUNT £00.00

3. Total annual gross expenditure for the authority 2022/23 (if NIL enter 0)

ENTER AMOUNT £00.00

4. I confirm that the balance held as at 31 March 2023 is  
(Insert total from all bank statement(s) + petty cash)

ENTER AMOUNT £00.00

5. I note that it is a **statutory requirement** that Parish Councils and other smaller authorities must publish **before 1 July 2023** on a public website/webpage a copy of this declaration to inform local electors that there were no financial transactions during the year ending 31 March 2023.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that this declaration was approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Name and address of Chairman or RFO of the Authority

ENTER NAME AND ADDRESS  
CHAIRMAN OR RFO OF THE AUTHORITY

Telephone number

TELEPHONE NUMBER

Email of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

**ONLY a copy of this declaration should be returned EITHER by email OR post (not both) as soon as possible after completion, but no later than 30 June 2023 to your external auditor:**

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

**cumbria.sa@mooreuk.global**

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