

Certificate of Exemption – AGAR 2023/24 Form 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

MORLEY PARISH COUNCIL

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:

£13,507

Total annual gross expenditure for the authority 2023/24:

£14,438

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 Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 the above statements apply and 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, 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 the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date



15/04/2024

I confirm that this Certificate of Exemption was approved by this authority on this date:

Signed by Chair

Date



15/04/2024

as recorded in minute reference:

2024 - 4 - 8c

Generic email address of Authority

Telephone number

morleyparishclerk@gmail.com

0777 52 777 93

*Published web address

morley - parish - council . norfolkparishes . gov . uk

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, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

MORLEY PARISH COUNCIL

morley-parish-council.norfolkparishes.gov.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 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	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.			No Petty Cash
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 bank account reconciliations were properly carried out during the year.	✓		
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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
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

19/06/2024

Name of person who carried out the internal audit

LEAH JANE SMITH.

Signature of person who carried out the internal audit



Date

19/06/2024

*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 2023/24

We acknowledge as the members of:

MORLEY 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 2024, 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
			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 must be published

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

15 / 04 / 2024

and recorded as minute reference:

2024-4-8d

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

Chair

Clerk




Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

morley-parish-council.norfolkparishes.gov.uk

Section 2 – Accounting Statements 2023/24 for

MORLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	7477	8995	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	10,000	10,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,203	3,007	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	2,748	2,947	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	8,937	11,491	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	8,995	8,064	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	8,995	8,065	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	439,496	439,496	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).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

15 / 04 / 2024

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

15 / 04 / 2024

as recorded in minute reference:

2024 - 4 - 8d

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



Smaller authority name: Morley Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
1. Date of announcement <u>4/4/2024</u> (a) 2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to: (b) <u>GarethRoderick-Jones,Clerk, morleyparishclerk@gmail.com</u> _____ _____ commencing on (c) <u>Monday 3 June 2024</u> and ending on (d) <u>Friday 12 July 2024</u> 3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is: PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com) 5. This announcement is made by (e) <u>Gareth Roderick-Jones, Clerk</u>	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

Morley Parish Council

Receipts and Payments 1 April 2023 to 31 March 2024

Payments				Receipts				
date	payee	cheque	narrative	amount	date	from	narrative	amount
03 April 2023		538		£18.72	03 April 2023	P Jewiss Grp		
03 April 2023	SNDC	DD	dog bin servicing	£530.88	14 April 2023	SNDC	container rental	£150.00
04 April 2023	Morley VH	SO	container rental	£150.00	21 April 2023	SNDC	coronation grant	£200.00
20 April 2023	G Roderick-Jones	541	salary Apr	£245.60	28 April 2023	SNDC	CIL	£957.40
25 April 2023	Morley VH	544	coronation grant	£200.00	02 May 2023	P Jewiss Grp	precept	£5,250.00
04 May 2023	Morley VH	SO	container rental	£150.00	01 June 2023	P Jewiss Grp	container rental	£150.00
18 May 2023	G Roderick-Jones	545	salary May	£245.60	05 June 2023	Barclays	interest	£0.21
24 May 2023	ICO	DD	annual subscription	£35.00	05 June 2023	Barclays	interest	£8.46
26 May 2023	BL Clarke	540	hedge cutting	£306.00	03 July 2023	P Jewiss Grp	container rental	£150.00
30 May 2023	TTSR	546	grounds maintenance	£835.28	01 August 2023	P Jewiss Grp	container rental	£150.00
05 June 2023	Morley VH	SO	container rental	£150.00	01 September 2023	P Jewiss Grp	container rental	£150.00
08 June 2023	NALC	543	website annual	£70.00	04 September 2023	Barclays	interest	£0.27
08 June 2023	NALC	542	annual subscription	£177.11	04 September 2023	Barclays	interest	£10.90
21 June 2023	Abate Ltd	547	pest control	£120.00	29 August 2023	SNDC	precept	£5,250.00
26 June 2023	G Roderick-Jones	549	salary June	£245.60	02 October 2023	P Jewiss Grp	container rental	£150.00
29 June 2023	AIG Ins Brokers	550	annual insurance prem	£2,042.41	01 November 2023	P Jewiss Grp	container rental	£150.00
04 July 2023	Morley VH	SO	container rental	£150.00	01 December 2023	P Jewiss Grp	container rental	£150.00
14 July 2023	TTSR	548	grounds maint (footpath)	£210.00	04 December 2023	Barclays	interest	£14.20
20 July 2023	G Roderick-Jones	551	salary July/Aug	£491.20	04 December 2023	Barclays	interest	£0.35
04 August 2023	Morley VH	SO	container rental	£150.00	02 January 2024	P Jewiss Grp	container rental	£150.00
04 September 2023	Morley VH	SO	container rental	£150.00	01 February 2024	P Jewiss Grp	container rental	£150.00
12 September 2023	TTSR	552	grounds maintenance	£835.28	01 March 2024	P Jewiss Grp	container rental	£150.00
25 September 2023	Abate Ltd	555	pest control	£120.00	04 March 2024	Barclays	interest	£15.30
25 September 2023	G Roderick-Jones	553	salary Sept	£245.60	04 March 2024	Barclays	interest	£0.38
29 September 2023	TTSR	554	grounds maintenance	£835.28				
02 October 2023	SNDC	DD	dog bin servicing	£594.58				
04 October 2023	Morley VH	SO	container rental	£150.00				
18 October 2023	G Roderick-Jones	557	salary October	£245.60				
19 October 2023	Leah Smith	558	internal audit	£50.00				
27 October 2023	Action Play & Leisure	556	rubber mats	£270.00				
06 November 2023	Morley VH	SO	container rental	£150.00				
28 November 2023	G Roderick-Jones	560	salary Nov & Dec	£491.20				
04 December 2023	Morley VH	SO	container rental	£150.00				
13 December 2023	BL Clarke	559	fencing/gates at MVH	£291.00				
04 January 2024	Morley VH	SO	container rental	£150.00				
18 January 2024	G Roderick-Jones	561	salary Jan	£245.60				
29 January 2024	The Poppy Appeal	562	renewance wreath	£20.00				
05 February 2024	WJ Turner & Partners	566	Turner Field annual rental	£160.00				
05 February 2024	Morley VH	SO	container rental	£150.00				
22 February 2024	Abate Ltd	569	pest control	£240.00				
22 February 2024	G Roderick-Jones	568	salary Feb	£245.60				
23 February 2024	BL Clarke	570	grounds maint at MVH	£252.00				
23 February 2024	TTSR	564	grounds Maint	£835.28				
04 March 2024	Morley VH	SO	container rental	£150.00				
07 March 2024	Play Inspection Co	567	annual RoSPA inspection	£99.00				
20 March 2024	Abate Ltd	574	pest control	£120.00				
20 March 2024	G Roderick-Jones	571	salary March	£245.60				
20 March 2024	G Roderick-Jones	573	admin expenses 2022-24	£422.84				
				£14,437.86				£13,507.47

Explanation of variances – pro forma

Name of smaller authority: **Morley Parish Council**
County area (local councils and parish meetings only):

Blue

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year.

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	7,477	8,995			NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,000	10,500	500	5.00%	NO		
3 Total Other Receipts	3,203	3,007	-196	6.12%	NO		
4 Staff Costs	2,748	2,947	199	7.24%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,937	11,491	2,554	28.58%	YES		£850 grounds maint - work around village hall and playing field caused by NCC flood alleviation work; salary increase £400 pa; £200 Coronation Grant to MVH; increase in grounds maint contract £350; dog bin servicing cost additional £730; £270 play equipment safety; £260 additional expenses not claimed in 2022-23 = total £2330
7 Balances Carried Forward	8,995	8,064				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	8,995	8,065				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	439,496	439,496	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Morley Parish Council

**Bank Reconciliation 2023-24
1 April 2023 to 31 March 2024**

Opening balances

current	£4,836.03	
savings	£4,058.09	
savings	£100.97	
TOTAL	£8,995.09	£8,995.09

Receipts

current	£13,457.40	
savings	£48.86	
savings	£1.21	
TOTAL	£13,507.47	£22,502.56

Payments

current	£14,437.86	
savings	£0.00	
savings	£0.00	
TOTAL	£14,437.86	£8,064.70

Closing balances

current	£3,855.57	
savings	£4,106.95	0
savings	£102.18	
TOTAL	£8,064.70	£8,064.70