

LOCAL GOVERNMENT FINANCE ACT 1992

Precept to a Billing Authority 2024/2025

PARISH OF NORTH KYME

To the NORTH KESTEVEN DISTRICT COUNCIL being the Council of the district in which the above named Town/Parish is situated.

YOU ARE HEREBY DIRECTED to pay to NORTH KYME PARISH COUNCIL

at the following address 25 CORNFIELD WAY, BILLINGHAY
LINCOLN LN4 4FA

- (i) by the 2nd day of April 2024 (1st April is a Bank Holiday) the sum of £ 10,445.*
- (ii) by the 30th day of September 2024 the sum of £ _____.*

to meet expenses payable by the Town/Parish Council.

AUTHORISED at a meeting of the Town/parish Council held on the 13TH
day of DECEMBER 2024.

(Name) CAROLYN BARBER

(Signed) _____

(Designation) PARISH CLERK & RFO

(the officer appointed for this purpose)

Bank Details

All payments will be made direct to your nominated Bank Account:

Name of Account	<u>PARISH CLERK</u>	<u>LLOYDS BANK</u>
Sort Code		<u>30 9770</u>
Account Number		<u>00151969</u>

Email address PARISHCLERK-NORTHKYMEDC@GMAIL.COM (ALL LOWER CASE)

*If your precept is below £50,000 then it will be fully payable by 2nd April 2024.

Please note all payments will be made by BACS direct to the nominated Bank Account.



Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross expenditure did not exceed £25,000 in the year of account and wish to certify themselves as exempt from a limited assurance review under 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 a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption by 30 June 2024 notifying the external auditor.

North Kyme Parish Council

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

Total annual gross income for the authority 2023/24: £9,893

Total annual gross expenditure for the authority 2023/24: £9,436

There are certain circumstances in which an authority will be unable to certify itself as exempt and an assurance review will still be required. If an authority is unable to confirm the statements on this form, it must submit the completed Annual Governance and Accountability Return to the external auditor to undertake a limited assurance review for which a fee of £21 will be charged.

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(2) 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 Accounts Regulations 2015 including the period for the exercise of public rights still need to be fully completed and submitted 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 10/04/2024 I confirm that this Certificate of Exemption was approved by this authority on this date: 10/04

Date 10/04/2024 as recorded in minute reference: 005/04/2024

Contact email address or telephone number parish clerk - north.kyme.p.c@gmail.com Telephone number 01305 640694

*Published web address www.lincolnshire.gov.uk/north-kyme/badlywoodsections

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.

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.

North Kyme 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: £9,893

Total annual gross expenditure for the authority 2023/24: £9,436

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

10/04/2024

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

10/04/2024

Date

10/04/2024

as recorded in minute reference:

005/04/2024

General email address of Authority

parishclerk@northkymepc@gmail.com

Telephone number

07305 640694

*Published web address

www.lincolnshire.gov.uk/north-kyme/sadu/websections

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.

BANK RECONCILIATION
April 2023 - March 2024

		Bank Balance
Balance Bfwd 29/2/2024		£ 7,174.21
Income	£ 9,892.57	£ 17,066.78
Expenditure	£ 9,436.34	£ 7,630.44
Less		Amt
Unrepresented cheques:		£ -
Bank Statement should read		£ 7,630.44
Actual Bank Statement reads		£ 7,630.44
I confirm this figure agrees with the statement		Signature
		Date
		10/04/2024
Breakdown of bank holdings		
Budgeted items remaining		£ 151.81
Reserve for Speed Reduction Project (SID)		£ 1,110.56
General reserve (excluding budgeted items and project)		£ 6,368.07
		£ 7,630.44

Explanation of variances – pro forma

Name of smaller authority: [Redacted]
 County area (local councils and [Redacted])
 Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

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).
 - From 2020/21 onwards, 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	5,503	7,174				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,412	8,524	1,112	13.22%	NO		
3 Total Other Receipts	835	368	-467	55.93%	YES	Previous Year Higher donations	
4 Staff Costs	2,186	3,175	975	44.36%	YES	New Clerk needed extra hours and training cost	
5 Loan Interest/Capital Repayment	3,241	3,241	0	0.00%	NO		
6 All Other Payments	2,137	3,022	885	41.41%	YES	Bought dog bins and painted & Repaired bus shelter	
7 Balances Carried Forward	7,174	7,630				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	7,174	7,630				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	453,842	428,455	-27,487	6.05%	NO		
10 Total Borrowings	38,134	37,161	-1,973	5.04%	NO		

Rounding errors of up to £2 are tolerable
 Variances of £200 or less are tolerable

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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' means that this authority:
	Yes	No	
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	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:

10/04/2024

and recorded as minute reference:

005/04/2024

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
✓	

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS