

# ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2017-18

## A. Parish Meetings (where there is no parish council)

Did the parish meeting receive income or incur expenditure exceeding £25,000 in 2017-18?

Yes

Complete  
AGAR Part 3

No

Does the parish meeting want to have a limited assurance review by the external auditor even if it is not required to?

Yes

Complete  
AGAR Part 3

No

Are there any special reasons (see overleaf) for the parish meeting needing to have a limited assurance review by the external auditor?

Yes

Complete  
AGAR Part 3

No

Did the parish receive **any** income or incur **any** expenditure (including income/expenditure of £25,000 or less) in 2017-18?

Yes

Complete  
AGAR Part 2

No

Complete AGAR Part 1

### **AGAR Part 1 for parish meetings with no income or expenditure**

The Chairman of the parish meeting must:

- 1) complete the certificate of exemption (Part 1, page 2), including:
  - a) a confirmation that no income was received nor expenditure incurred in 2017-18;
  - b) a statement of annual gross income in 2017-18 (0);
  - c) a statement of annual gross expenditure in 2017-18 (0);
  - d) a statement of balances held as at 31 March 2018;
  - e) the Chairman's signature;
  - f) the date on which the certificate of exemption was signed;
  - g) the Chairman's name, address, telephone number and email address; and
  - h) the name and address of the external auditor;
- 2) send the completed certificate of exemption to the external auditor; and
- 3) ensure that a copy of the completed certificate of exemption is published or placed on display before 2 July 2018.

### **AGAR Part 2 for parish meetings with neither income nor expenditure exceeding £25,000**

The Chairman of the parish meeting must ensure that:

- 1) the certificate of exemption (Part 2, page 3) is completed and includes:
  - a) a statement of annual gross income in 2017-18;
  - b) a statement of annual gross expenditure in 2017-18;
  - c) the signature of the Chairman (and if applicable the Responsible Financial Officer if the Chairman is not also the RFO. *NB There is no requirement for a separate RFO*);
  - d) the date(s) on which the certificate of exemption was signed; and
  - e) the telephone number and email address of the Chairman (or RFO);
- 2) the completed certificate of exemption is sent to the external auditor;
- 3) the internal audit report for 2017-18 (Part 2, page 4) is completed, signed and dated by the internal auditor;
- 4) the annual governance statement (Part 2, page 5) is:
  - a) completed;
  - b) formally approved at a parish meeting, with date and minute reference inserted; and
  - c) signed by the Chairman;
- 5) summary accounting statements (Part 2, page 6) are
  - a) completed;
  - b) signed and dated by the RFO or by the Chairman as RFO;
  - c) formally approved at a parish meeting with date and minute reference inserted; and
  - d) signed by the Chairman; and
- 6) copies of:
  - a) the completed certificate of exemption;
  - b) the completed, signed and dated annual internal audit report;
  - c) the completed, approved, dated and signed annual governance statement; and
  - d) the completed, approved, dated and signed summary accounting statements are published or placed on display in a conspicuous place before 2 July 2018.

## **SPECIAL REASONS**

**If any of these statements is true, the parish must complete AGAR Part 3**

1. The parish has only come into existence since 1 April 2014;
2. In relation to the financial year 2016/17, the external auditor:
  - a. has issued a public interest report in respect of the parish or any entity connected with it;
  - b. has made a statutory recommendation to the parish meeting, relating to the parish or any entity connected with it;
  - c. has issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act") (other than a notice that has subsequently been withdrawn);
  - d. has commenced judicial review proceedings under section 31(1) of the Act; or
  - e. has made an application under section 28(1) of the Act for a declaration that an item of account is unlawful (other than an application that has been withdrawn or in respect of which the court has refused to make the declaration); or
3. The court has declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.