



Caroline Graves &lt;caroline.gravesmpc@gmail.com&gt;

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**Data logged – notification of exempt status**

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SBA &lt;SBA@pkf-littlejohn.com&gt;

24 June 2019 at 09:22

To: "caroline.gravesmpc@gmail.com" &lt;caroline.gravesmpc@gmail.com&gt;

Dear Ms Graves,

**LI0252: Receipt of documents – notification of exempt status, 2019**

This is an automated message to notify you that we have received and logged the notification of exempt status for the year ended 31 March 2019 submitted to us for Morton Nr Gainsborough Parish Council. By notifying us that Morton Nr Gainsborough Parish Council has claimed exemption there is no review to be performed and consequently no auditor certificate and report, or any other closure documentation, will be issued by us for this reporting year.

If you did not submit your notification of exemption by the specified submission deadline and were sent chasing letter(s), you will receive an invoice for those chaser charges calculated in accordance with the fee scales set by Smaller Authorities' Audit Appointments Limited which are available to view at <http://www.localaudits.co.uk/fees.html>.

Unless we receive any correspondence from local electors during the period for the exercise for public rights that requires us to contact you, you will not hear from us again, except to chase any outstanding fees, until the planning for the 2019/20 review year gets underway.

Kind regards,

SBA Team

For and on behalf of PKF Littlejohn LLP

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sba@pkf-littlejohn.com

For and on behalf of

**PKF Littlejohn LLP**

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PKF Littlejohn LLP, Chartered Accountants

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Emailed to external auditors. 12.6.19.

### Certificate of Exemption – AGAR 2018/19 Part 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 2019, 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 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

MORTON PARISH COUNCIL

certifies that during the financial year 2018/19, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2018/19:

£20,631.57

Annual gross expenditure for the authority 2018/19:

£17,919.87

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 Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming 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.

If you are able to confirm that the above statements apply and that 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, Annual 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 a public website\* before 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

C. Graves

Date

29.5.19.

Signed by Chairman

J.C. Lamy

Date

29/5/19

Email

Caroline.gravesmpc@gmail.com

Telephone number

07706476600

\*Published web address

PUBLISHED WEBSITE ADDRESS

**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.**