

Certificate of Exemption – AGAR 2024/25 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 2025, 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 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

Stinsford Parish Council

certifies that during the financial year 2024/25, 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 2024/25: **£6,446**

Total annual gross expenditure for the authority 2024/25: **£5,021**

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 2021
- In relation to the preceding financial year (2023/24), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 2025.

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

Signed by the Responsible Financial Officer Date

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

Signed by Chair Date

as recorded in minute reference:

Generic email address of Authority

stinsfordclerk@gmail.com

Telephone number

01305 268818

*Published web address

stinsfordparishcouncil.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 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Stinsford 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 2025, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>responded to matters brought to its attention by internal and external audit.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*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:

and recorded as minute reference:

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>

stinsfordparishcouncil.gov.uk

Section 2 – Accounting Statements 2024/25 for

Stinsford Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	22,682	13,509	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	5,500	5,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,136	946	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	2,920	3,046	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	12,889	1,975	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	13,509	14,934	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	13,509	14,934	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	7,365	7,365	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 2025 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

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

as recorded in minute reference:

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

Accounting statements 2024-25

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance		Explanation required
	31-Mar-24	31-Mar-25			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.		
1. Balances brought forward	22,682.00	13,509.00			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	5,500.00	5,500.00	0	0%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		No explanation required
3. (+) Total other receipts	1,136.00	946.00	0	-17%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		Please explain within the relevant tab
4. (-) Staff costs	2,920.00	3,046.00	126	4%	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.		No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).		No explanation required
6. (-) All other payments	12,889.00	1,975.00	-10914	-85%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).		Please explain within the relevant tab
7. (=) Balances carried forward	13,509.00	14,934.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).		Please explain in the Reserves tab
	Bal c/f checker	Bal c/f checker					
8. Total value of cash and short term investments	13,509.00	14,934.00			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	7,365.00	7,365.00	0	0%	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.		No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).		No explanation required

Precept or rates and levies

2023/24 5500 2024/25 5500

Difference 0
% Change 0%

No explanation required

Use the table below to breakdown your explanation

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

Other receipts

2023/24 1136 2024/25 946

Difference -190

% Change -17% yes explain

Use the table below to breakdown your explanation
(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)
Please ensure you complete the value for both years, please do not provide the movement only.

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
1136		946		-190	In 2023/24, £1,136 was received from the HMC VAT reclaim for 2021/22. In 2024/25, £946 Community Infrastructure Levy was received from Dorset Council.
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	1136	946		-190	

Enter more lines as appropriate

Staff costs

2023/24 2024/25

Difference
% Change

No explanation required

Use the table below to breakdown your explanation

Identify and quantify, changes in head count, pay awards, change in hours, please provide a value

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

Loan interest & capital repayments

2023/24 2024/25

Difference

% Change No explanation required

Use the table below to breakdown your explanation

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

All other payments

2023/24	12889	2024/25	1975
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Difference	-10914	
% Change	-85%	yes explain

Use the table below to breakdown your explanation
(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)
Please ensure you complete the value for both years, please do not provide the movement only.

	2023/24	£ 12889	2024/25 £ 1975	Difference -10914	Explanation (Ensure each explanation is quantified) <i>The expenditure during 2023/24 was unusually high due to the complete refurbishment of the Lower Bockhampton play area walls at a cost of £11,433.</i>	No	Is this purchase an asset and reflected in Box 9
Total	12889		1975	-10914			

Enter more lines as appropriate

Reserves

Box 7 14934 Precept

5500

	£	£	£
Earmarked reserves:			
Play area	500		
IT equipment	670		
Neighbourhood Plan	5774		
Transport / cycling improvements	2900		
Winter maintenance	502		
Playground inspection	200		
Community Infrastructure Levy	945		
Unallocated	2643		
			14134
General reserve	800		
			800
Total reserves (must agree to Box 7)			<u><u>14934</u></u>

Total borrowings

2023/24

0

2024/25

0

Difference

0

0%

No explanation required

Use the table below to breakdown your explanation
Please provide 3rd party confirmation if a non PWLB loan

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

Bank reconciliation - Stinsford Parish Council

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March 20XX" in the Accounting Statements of the AGAR to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, r unpresented cheques should be entered as negative figures.

Name of smaller authority: Stinsford Parish Council

County area (local councils and parish meetings only): Dorset

Financial year ending 31 March ²⁰²⁵~~20XX~~

Prepared by (Name and Role): Kirsty Riglar - Clerk and Responsible Financial Officer

Date: 18/04/2025

	£	£
Balance per bank statements as at 31/3/25:	<u>15,009.01</u>	15,009.01
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)		
Cheque 100401	<u>(75.00)</u>	(75.00)
Add: any un-banked cash as at 31/3/25		
		<u><u>14,934.01</u></u>
Net balances as at 31/3/25		