

Aust Parish Council

Annual Accounting and Governance Report **2024-25**

The following information is provided to meet the requirements of the Transparency Regulations for Smaller Authorities (2014) and the Accounts and Audit Regulations (2015).

Any resident who wishes to view more detailed information is invited to contact the Parish Clerk to arrange to do so.

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The following information is published on the parish council's webpages at <https://olvestonandaust.com/index.php/councils/320-aust-parish-council> :

List of councillors and their responsibilities

Details of land held

Minutes, agendas and papers of council meetings

Aust Parish Council

Detailed accounts for 2024-2025

<u>Receipts</u>	2023-24	2024-25
Admin - Finance & Governance		
VAT Repayments	£ 356.52	£ 51.00
Bank interest	£ 321.63	£ 340.29
Precept		
Precept	£ 6,422.00	£ 6,820.00
Grants received		
Grants received	£ 900.00	£ 300.00
Other Receipts		
Miscellaneous Receipts	£ 161.03	£ -
TOTAL Receipts	£ 8,161.18	£ 7,511.29

<u>Payments</u>	2023-24	2024-25
Administration - general		
Salary	£ 3,893.49	£ 3,627.16
Home working allowance	£ 96.00	£ 96.00
Office costs	£ 86.11	£ 77.85
Training	£ 120.00	£ -
Travel	£ -	£ 24.75
Room hire	£ 155.00	£ 176.00
Insurance	£ 241.00	£ 241.00
Admin - Finance & Governance		
Audit	£ 52.33	£ -
Bank charges	£ 72.00	£ 71.40
ICO registration	£ 35.00	£ 47.00
Election costs	£ 175.00	£ -
Accounts software	£ 20.00	£ 60.00
Assets		
Maintenance	£ -	£ -
Litter bin	£ 219.76	£ 228.96
Asset purchase	£ -	£ -
Woodwell Meadows	£ -	£ 326.40
Subscriptions		
ALCA subs	£ 143.04	£ 151.00
SLCC subs	£ 68.62	£ 70.30
Grants & donations		
Grants + donations	£ 1,550.00	£ 1,550.00
Coronation events	£ 900.00	£ -
TOTAL Payments	£ 7,827.35	£ 6,747.82

<u>Movement in balances</u>	2023-24	2024-25
Excess of receipts over payments	£ 333.83	£ 763.47
Opening balance	£ 10,730.30	£ 11,064.13
Closing balance	£ 11,064.13	£ 11,827.60

Bank accounts as at 31-03-2025

Current Account	£ 455.26	Statement #033
Reserve account	£ 11,372.34	Statement #026
TOTAL bank balances	£ 11,827.60	

Consolidated Bank Reconciliation, financial year 2024/25

Balances per bank statements at 31/03/2025

Current Account	£ 455.26	<i>Statement #033</i>
Reserve account	£ 11,372.34	<i>Statement #026</i>
Total bank balances	£ 11,827.60	

Cash book

Opening cash book balance	£ 11,064.13
Plus total receipts	£ 7,511.29
Less total payments	£ 6,747.82
Total net balances at 31/03/2024	£ 11,827.60

Presented to council meeting of 8th April 2025

Minute ref: APC2025-04-9.1

List of payments over £100 (excluding VAT) 2024/25

Date	Description	Supplier	Amount
09/04/2024	Membership subscription	ALCA	£ 151.00
16/04/2024	Staff costs	Clerk	£ 277.86
14/05/2024	Insurance	Zurich Municipal	£ 241.00
16/05/2024	Staff costs	Clerk	£ 277.86
17/06/2024	Staff costs	Clerk	£ 277.86
16/07/2024	Staff costs	Clerk	£ 277.86
16/08/2024	Staff costs	Clerk	£ 277.86
16/09/2024	Staff costs	Clerk	£ 277.86
26/09/2024	Tree popper	Nature Conservation Services	£ 272.00
16/10/2024	Staff costs	Clerk	£ 277.86
16/11/2024	Staff costs	Clerk	£ 515.26
16/12/2024	Staff costs	Clerk	£ 291.72
16/01/2025	Staff costs	Clerk	£ 291.72
11/02/2025	Grant - churchyard grass cutting	Elberton PCC - St John's	£ 450.00
11/02/2025	Grant - churchyard grass cutting	Littleton PCC - St Mary's	£ 450.00
11/02/2025	Grant - churchyard grass cutting	Aust DCC - St John's	£ 450.00
11/02/2025	Donation - Citizens Advice	Thornbury Town Council	£ 100.00
16/02/2025	Staff costs	Clerk	£ 291.72
11/03/2025	Hall hire Apr24-Mar25	Elberton Village Hall	£ 176.00
16/03/2025	Staff costs	Clerk	£ 291.72

Reserves Statement at 31/03/2025

(NB: figures exclude VAT)

	Balance at 1/4/24	In-year transactions			Balance at 31/03/25
		Receipts	Payments	Transfers	
Earmarked Reserves					
Elections	£ 1,325.00	£ -	£ -	£ -	£ 1,325.00
Professional Services	£ 5,500.00	£ -	£ -	£ -	£ 5,500.00
IT and website	£ 200.00	£ -	£ -	£ 150.00	£ 350.00
CIL	£ -	£ -	£ -	£ -	£ -
Events	£ 424.79	£ -	£ -	£ -	£ 424.79
Woodwell grant	£ -	£ 300.00	-£ 272.00	£ -	£ 28.00
S137 (tracking reserve only)	£ -	£ -	-£ 100.00	£ 100.00	£ -
General reserve	£ 3,308.82	£ 7,160.29	-£ 6,270.29	-£ 250.00	£ 3,948.82
TOTAL	£ 10,758.61				£ 11,576.61

Precept 2024-25 £ 6,820.00

General reserve @ 31/03/25 £ 3,948.82

General reserve as % of

precept

58% equivalent to

7 months precept

(Reserves policy states that general reserves should be maintained at between 6 and 12 months precept)

Annual Internal Audit Report 2024/25

OLVESTON AND AUST PARISH COUNCIL

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council> ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 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.			✓
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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>	✓		
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 <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Name of person who carried out the internal audit

30/04/2025 DD/MM/YYYY DD/MM/YYYY

DEBORAH WILLIAMS

Signature of person who carried out the internal audit

Deborah Williams

Date

30/05/2025

*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).

FINANCE			Comments
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INTERNAL AUDIT OF AUST PARISH COUNCIL YEAR ENDING 31ST MARCH 2025

Carried out by
Clerk and Responsible Financial Officer of Rockhampton Parish Council

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council>

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	<i>Check that there are a set of Financial Regulations (in addition to those in the Standing Orders). Check the date of their adoption and that there was a record made in the minutes Check that the most recent review date was within the current financial year</i>		Financial regulations seen. Last reviewed 11/03/2025, minute ref: APC2025-03-8.2.
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	<i>Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made</i>		3 invoices checked and followed through – on receipts, bank statements and minutes.
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	<i>Check the minutes Compare the bank statement against (bi)monthly financial statement to council</i>		Payments recorded and recorded quarterly, recorded in minutes.
All items of expenditure over £100 are listed on the council's website	<i>a. date the expenditure was incurred, b. summary of the purpose of the expenditure c. amount d. Value Added Tax that cannot be recovered.</i>	Website Transp. Code	Website checked – all present
Confirm that each payment has been signed by two councillors, who also initialled the cheque stub & that the cheque signing councillors also initial the invoice	<i>Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have adequate controls comparable to the two signature rule</i>		Each payment authorised by two councillors via bank payments. Report confirming
Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	<i>You will need to check the number of the electors in the parish and times this figure by the annual financial limit - 2024-2025 is £10.81 per elector</i>		No section 137 expenditure during the audited period.

Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group	<i>Check the minutes to ensure this was recorded and reported / minuted at a council meeting</i>		N/A no finance committee.
Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.	<i>The statement of accounts should be accompanied by: a) a copy of the bank reconciliation for the relevant financial year, b) an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.</i>	Website Transp. Code	Statement of accounts held within Annual Governance Statement, including all relevant sections a, b & c.
Check the Annual Governance Statement	<i>According to the format included in the Annual Return</i>	Website Transp. Code	2023/24 Annual Governance Statement displayed on website.
Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	<ul style="list-style-type: none"> • <i>Public liability</i> • <i>Employers liability</i> • <i>Council assets</i> • <i>Fidelity Guarantee Insurance (To cover employee dishonesty)</i> 		Asset register reviewed – last updated 24/03/2025
Check the details of public land and building assets	<i>a) description (what it is, including size/acreage), b) location (address or description of location), c) owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity, d) date of acquisition (if known), e) cost of acquisition (or proxy value), and f) present use.</i>	Website Transp. Code	Listed on website, including all relevant sections a,b, c, d, e and f.
PROCESSES			
Confirm that the Parish Council's Standing Orders have been reviewed	<i>Check the date of adoption. Also that the last review date is within the past</i>		Standing orders reviewed 11/03/2025 – minute ref: APC2025-03-8.1

within the last 12 months	<i>year and recorded in the minutes</i>		
Check the draft minutes of the last meeting(s) are on the council's website Check that the minutes of previous meetings are the approved version and that the draft copies have been removed		Website Transp. Code	All documents checked – present, signed or marked as appropriate.
Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	<i>The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting</i>	Website Transp. Code	Last agenda not held on website due to lack of space.
Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018	<i>Check that there is a policy document and resolution to comply recorded in minutes</i>		Compliance with DP Act confirmed in minutes of Meeting held on 09/04/2024.
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	<i>Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline</i>		Confirmed no FOI requests in minutes of Meeting held on 09/04/2024.
Review the Risk Assessment and Management Scheme	<i>Check the last review date is within the past year and recorded in the minutes</i>		Risk Register updated and adopted an meeting 11/02/2025, minute ref 2025.02-8.1.
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	<i>Website and email passwords in a sealed envelope and retained by the Chairman is recommended and or "The Chairman's Box" containing duplicate copies of the councils key documents and deeds.</i>		Regular automatic backups saved to onedrive.
Confirm the publication scheme		Website	Last reviewed 14/01/2025 – minute ref: APC2025-01-8.1 Next review 01/2027
COUNCILLORS			
Check the publication of councillor's contact details	<i>Full home addresses are not compulsory but councillors must be available to be contacted directly by the</i>	Website Transp. Code	Councillors contact details available on website – however it was noted that Jeremy Warren has withheld his details.

	<i>public by email and/or phone Separate council email addresses are preferable to personal email addresses</i>		
Check that positions that councillors hold on the council are published	<i>i.e. Chairman, Vice Chairman etc.,</i>	Website Transp. Code	Positions published on website.
Check the register of member's interests / Declaration of Interest forms	<i>Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments</i>	Website & UA website Transp. .Code	Declaration of Interest forms checked and dated 05/2023.
Check that representation on external local public bodies (if nominated to represent the council) of each councillor is published		Website Transp. Code	Listed and where applicable internal and external representations are documented.
EMPLOYEES			
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	<i>The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self- employed i.e. invoicing the council for service provided.</i>		Contract of employment seen – date issued 17/08/2020 addendums Nov 2022 and March 2024.
Check that all employees have contracts of employment.			No other employees – N/A
<i>Check the contracts of employment and PAYE records</i>	Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.		HMRC PAYE app used for payroll
<i>Check that the council has a pension provider. Check whether employees are eligible</i>	Check the council's pension arrangements and that contributions are made in accordance with auto		No pensions paid. Opted out.

<i>or entitled to join the pension scheme or whether they have opted out of the scheme</i>	enrolment or contractual obligations		
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	<i>Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional disbursement from public funds they should be agreed at a council meeting and minuted.</i>	Check the minutes	Council minutes dated 12/11/2024, minute 9.1 references pay rise backdated to April 2024.

Conclusion of Internal Audit on Aust Parish Council.

Acting Independently, I have carried out an Internal Audit of the policies and practices of **Aust Parish Council** in order to enable positive response by the relevant assertion in Section 2 of the Annual Return for the year ending 31st March 2025.

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place and that they are adequate in protecting the use of public money.

Name: Deborah for Clerk & RFO for Rockhampton Parish Council

On behalf of ALCA internal audit team

Signed: Deborah Williams

Date: 30/04/2025

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Aust 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' 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	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:

13/05/2025

and recorded as minute reference:

2025/05/10.2

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

Chair

Signature redacted

Clerk

Signed copy held by the 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
	✓	

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council>

Section 2 – Accounting Statements 2024/25 for

AUST PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	10,730	11,064	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	6,422	6,820	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,739	691	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	3,893	3,627	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	3,934	3,121	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	11,064	11,827	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	11,064	11,828	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	3,714	3,987	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

Emma Pattullo

Date

30/04/2025

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

13/05/2025

as recorded in minute reference:

2025-05-10-3

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

Signature redacted

Explanation of Variances 2024/25

	Year ending		Variance £	Variance %	Explanation of variance
	31-Mar-24	31-Mar-25			
1. Balances brought forward	£ 10,730	£ 11,064			
2. (+) Precept or Rates and Levies	£ 6,422	£ 6,820	£ 398	6%	
3. (+) Total other receipts	£ 1,739	£ 691	-£ 1,048	-60%	See "Box 3 explanation" below
4. (-) Staff costs	£ 3,893	£ 3,627	-£ 266	-7%	
5. (-) Loan interest/capital repayments	£ -	£ -	£ -		
6. (-) All other payments	£ 3,934	£ 3,121	-£ 813	-21%	See "Box 6 explanation" below
7. (=) Balances carried forward	£ 11,064	£ 11,827			
8. Total value of cash and short term investments	£ 11,064	£ 11,828			
9. Total fixed assets plus long term investments and assets	£ 3,714	£ 3,987	£ 273	7%	
10. Total borrowings	£ -	£ -	£ -		

BOX 3 EXPLANATION

2023/24	2024/25	Difference	Explanation
£ 900	£ 300	-£ 600	Grants received - £900 in 23/24 for Coronation events; £300 in 24/25 for Woodwell volunteer group
£ 161	£ -	-£ 161	Audit - in 23/24 the Clerk was asked to audit an extra council who paid APC for the clerk's time spent
£ 311	£ -	-£ 311	VAT reclaim on unusual purchases. Purchase of noticeboard (£258.48 VAT) and Jubilee event supplies (£52.91) during financial year 2022/23 which was reclaimed during 2023/24. No unusual purchases during 23/24 hence the VAT claim during 24/25 was for regular purchases only.
Total explained		-£ 1,072	

BOX 6 EXPLANATION

2023/24	2024/25	Difference	Explanation
£ 120	£ -	-£ 120	Training. New councillors appointed following the 2023 election required training; no training undertaken in 24/25
£ 175	£ -	-£ 175	Election costs (election held May 2023)
£ -	£ 326	£ 326	Woodwell nature reserve volunteer group set up in 2024 required equipment purchases
£ 900	£ -	-£ 900	Coronation events held in June 2023; no equivalent in 2024/25
Total explained		-£ 869	

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.

AUST 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: **£7,511**

Total annual gross expenditure for the authority 2024/25: **£6,748**

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

Signature redacted

13/05/2025

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

13/05/2025

Signed by Chair

Date

Signature redacted

13/05/2025

as recorded in minute reference:

2025/05/10.4

Generic email address of Authority

austparishcouncil@gmail.com

Telephone number

Signed copy held by the Clerk

01454 837271

*Published web address

<https://olvestonandaust.com/index.php/councils/320-aust-parish-council>

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.