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.

SLALEY 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:	14725.03
Total annual gross expenditure for the authority 2024/25:	17511.11

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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:	19 06 25
	24/06/2025		
Signed by Chair	Date	as recorded in minute reference:	
A. M. Wrasen	24/06/2025	June meeting minute ref 7.e.	

Generic email address of Authority: slaleypc@gmail.com

Telephone number: 07307 107436

*Published web address: www.slaley.org.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.

Annual Internal Audit Report 2024/25

SLALEY PARISH COUNCIL

SLALEY.ORG.UK

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. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			✓
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 *(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).*	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

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

18/06/2025

Name of person who carried out the internal audit

M E WEATHERLEY

Signature of person who carried out the internal audit

Date 18/06/2025

*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).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

SLALEY 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:

19/06/2025

and recorded as minute reference:

June meeting minute ref 7.e.

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

Chair A. M Iveson

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
	✓	

www.slaley.org.uk

Section 2 – Accounting Statements 2024/25 for

SLALEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*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	12375	16738	*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	13400	13400	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	737	1324	*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	1429	7242	*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	8345	10268	*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	16738	13952	*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	16738	13952	*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	19788	19788	*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 24/06/25

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

19/06/2025

as recorded in minute reference:

JUNE MEETING MINUTE REF 7.e

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

Statement of Variances - Year ended 31 March 2025

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a percentage change between years.
2. If the variance is within 15%, no explanation is required. However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'adjusted' line.

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2023-24	2024-25	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	**13,400.00**	**13,400.00**	**-**	**0.0%**	
			-		
			-		
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			**-**	**0.0%**	**No further explanation needed**

Box 3: Total other receipts	**737.00**	**1,344.00**	**607.00**	**82.4%**	
VAT Rebate	639.74	619.19	- 20.55		
Savings Account interest	47.07	197.42	150.35		
NCC Overpayment reimbursement	-	311.47	311.47		
Playground Inspection Company incorrect payment reimbursement	-	196.95	196.95		
			-		
Box 3: Total other receipts (adjusted)			**- 31.22**	**-4.2%**	**No further explanation needed**

Box 4: Staff costs	**1,429.00**	**7,242.90**	**5,813.90**	**406.9%**	
Staff salary no clerk for most of year	1,142.92	5,801.64	4,658.72		No clerk for most of 23-24. Clerk from May 24 through to present.
Additional hours to cover no councillors	-	1,441.26	1,441.26		Additional hours worked at average of 4 extra hours per week on top of 7 hours pw.
			-		Rate of pay was originally set at £11.59 - found to be incorrect NJC LC1 SPC11 paypoint so corrected to £13.50. Then rate of pay was increased to £14.13.
			-		In addition, all councillors resigned in July-August 2024 so resources were limited to those available to the Clerk.
			-		
Box 4: Staff costs (adjusted)			**- 286.08**	**-20.0%**	**Further explanation needed**

Box 5: Loan interest/capital repayments	**-**	**-**	**-**	**#DIV/0!**	
			-		
			-		
			-		
			-		
			-		
Box 5: Loan interest/capital repayments (adjusted)			**-**	**0.0%**	**No further explanation needed**

Box 6: Other payments	**8,345.00**	**10,268.00**	**1,923.00**	**23.0%**	
Slaley Community Webpage	264.00	580.00	316.00		
Clerk Phone Costs	-	205.00	205.00		
Clerk Work from home costs	-	205.00	205.00		
			-		
			-		
Box 6: Other payments (adjusted)			**1,197.00**	**14.3%**	**No further explanation needed**

Box 9: Fixed assets plus long-term investments	**19,788.00**	**19,788.00**	**-**	**0.0%**	
			-		
			-		
			-		
			-		
			-		
Box 9: Fixed assets plus long-term investments (adjusted)			**-**	**0.0%**	**No further explanation needed**

Box 10: Total borrowings			**-**	**#DIV/0!**	
			-		
			-		
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			**-**	**0.0%**	**No further explanation needed**

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SLALEY PARISH COUNCIL BANK RECONCILIATION ***2024-2025***

BANK	**£**	**£**	**£**
Balance as at	**31st March 2025**		
Current Account			£756.32
Savings Account			£13,195.82
			£13,952.14
Plus outstanding lodgements			
Less outstanding payments			
NET BANK BALANCES AT	**31st March 2025**		**£13,952.14**

The net balances reconcile to the Cashbook - receipts and payments account - for the year as follows

CASH BOOK		**£**
Opening Balance as at 1st April 2024		
Current Account		£1,691.15
Savings Account		£15,047.07
		£16,738.22
Add: Receipts in the Year	£14,725.03	
Less Payments in the Year	£17,511.11	
Closing balance per Cash Book [Receipts & Payments] as at	**31st March 2025**	**£13,952.14**

Attachment 2

Confirmation of contact details

Local Council Name: **Slaley Parish Council**

Please confirm the contact details for the Clerk, RFO (if applicable), and Chair to assist us in ensuring that our records are kept up to date.

Clerk name:	RFO name (if different to clerk)	Chair name:
Samantha Dalglish	**As Per Clerk**	**Anne Livesey**
Clerk working hours (so we know when we can ring)	RFO working hours (so we know when we can ring)	
No set hours	**As Per Clerk**	
Is this person the primary contact:	Is this person the primary contact:	
Yes	**Yes**	
Parish Council registered address:	Parish Council registered address:	Chair contact postal and email address
4a Central Place	**As Per Clerk**	Email:
Haltwhistle		**Annielivesy@googlemail.com**
Northumberland		Postal address:
NE49 0DF		**The Grange**
		Wooley Grange
		Wooley
		NE46 1TY
Telephone:	Telephone:	Telephone:
Primary contact number:	Primary contact number:	Primary contact number:
07307 107436	**As Per Clerk**	**07803 610077**
Mobile/alternative number:	Mobile/alternative number	Mobile/alternative number:

Email address (please do not provide a personal email unless the Clerk/RFO does not have a Council/Meeting email)

slaleypc@gmail.com

Please return this Form together with the Annual Governance & Accountability Return