

**Hethersgill Parish Council**

**AGAR**

**2024 / 2025**

**Meeting date 20<sup>th</sup> May 2025**

## 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.

HETHERSGILL 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:

7420

Total annual gross expenditure for the authority 2024/25:

9727

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

M. Davies

20/05/2025

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

20/5/2025

Signed by Chair

Date

A. S. S. C.

20/05/2025

as recorded in minute reference:

031/25

Generic email address of Authority

clerk@hethersgill.org

Telephone number

016977 44578

\*Published web address

www.hethersgill.org

**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

Hethersgill Parish Council

www.hethersgill.org

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

Name of person who carried out the internal audit

24/04/2025

PAMELA CRONIN

Signature of person who carried out the internal audit

Pamela Cronin

Date

24/04/2025

\*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:

*HETHERSGILL 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
			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:

*20/5/2025*

and recorded as minute reference:

*031/25*

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

Chair

*AUSCUBSSC*

Clerk

*Wla Jones*

### 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"/>

*www.hethersgill.org*



## Section 2 – Accounting Statements 2024/25 for

Hemsworth Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	8812	7858	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	7000	7420	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	352	0	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	4443	5100	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	3864	4627	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	7858	5551	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	7858	5551	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	2732	2732	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**

*Alan Dawes*  
Date 20/5/2025

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

20/5/2025

as recorded in minute reference:

031/25

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

*Alexa NSSC*

HETHERSGILL PARISH COUNCIL

2024 2025

Income

<u>Date</u>	<u>Received From</u>	<u>Details of Receipt</u>	<u>Precept</u>	<u>VAT</u>	<u>Other</u>	<u>Total</u>
22/04/2024	Cumberland Council	Precept	£ 7,420.00			£ 7,420.00
19/06/2024	HSBC	Transfer on closure			£ 1,164.57	£ 1,164.57
			<u>£ 7,420.00</u>	<u>£</u>	<u>-</u>	<u>£ 8,584.57</u>
						£ 8,584.57



HETHERSGILL PARISH COUNCIL  
Expenditure

2024/2025

Date	Payment No.	Paid To:	Details of Payment	Clerks Gross Salary	Exps & Subs	Bank Charges	CALC	Admin	Training	ICO	Hall Hire	Payroll admin	Insurance	Grass Cutting	Donations	Website	The Gill	L.T.	VAI	Total
23/04/2024	1	A Dawes	Pay & Exp	£327.03				£58.76												£385.79
23/04/2024	2	C Williams	Flowers					£50.99												£50.99
23/05/2024	3	Clear Councils	Insurance										£409.76							£409.76
23/05/2024	4	SLCC	Membership Fee		£47.58															£47.58
23/05/2024	5	CALC	Membership				£180.59													£180.59
23/05/2024	6	HMRC	Tax	£81.60																£81.60
23/05/2024	7	A Dawes	Pay & Exp - May	£326.83				£56.98												£383.81
23/05/2024	8	HMRC	TAX	£81.80																£81.80
29/05/2024	9	Sensible IT	Microsoft 365												£250.00			£470.40	94.08	£564.48
29/05/2024	10	St Mary's Church	Donation																	£250.00
29/05/2024	11	Marti Irving	Open Evening Costs					£43.25												£43.25
29/05/2024	13	HMRC	Tax	£81.80													258.33			£81.80
17/06/2024	14	A Dawes	Summer Gill																	£282.50
20/06/2024	15	A Dawes	Pay & Exp - June	£326.83				£35.33											£24.17	£362.16
30/06/2024	16	Unity Bank	Service charge			£18.00														£18.00
30/06/2024	HSNC	Bank Charges	Bank Charges		£24.00															£24.00
22/07/2024	17	DM Payroll Services	Payroll					£90.00												£90.00
22/07/2024	18	A Dawes	Pay & Exp - July	£327.03				£68.51												£395.54
22/07/2024	19	HMRC	Tax	£81.60																£81.60
23/08/2024	20	A Dawes	Pay & Exp - Aug	£326.83				£73.43												£400.26
23/08/2024	21	HMRC	Tax	£81.80																£81.80
22/09/2024	22	YPO	Admin					£32.53											£6.51	£39.04
22/09/2024	23	A Dawes	Pay & Exp - Sept	£326.83																£362.16
22/09/2024	24	HMRC	Tax	£81.80				£35.33												£81.80
30/09/2024	25	Unity Bank	Service charge			£18.00														£18.00
29/10/2024	26	A Dawes	Pay & Exp - Oct	£326.83																£363.95
29/10/2024	27	HMRC	Tax	£81.80																£81.80
31/10/2024	28	Unity Bank	Service charge			£5.40														£5.40
20/11/2024	29	Hethersgill Hall Committee	Donation												£500.00					£500.00
20/11/2024	30	W & E Carruthers	Grass - cutting																	£540.00
20/11/2024	31	Sensible IT	Microsoft 365																	£535.00
20/11/2024	32	DM Payroll Services	Payroll									£60.00						£117.60	£23.52	£60.00
20/11/2024	33	Equiphase	Web hosting	£431.87				£57.63								£66.00				£66.00
20/11/2024	34	A Dawes	Pay & Exp - Nov	£107.80																£489.50
20/11/2024	35	HMRC	Tax																	£107.80
30/11/2024	36	Unity Bank	Service charge			£6.00					£188.00									£6.00
20/12/2024	37	Hethersgill Hall Committee	Rent																	£188.00
20/12/2024	38	A Dawes	Pay & Exp - Dec	£340.01				£35.33												£375.34
20/12/2024	39	HMRC	Tax	£85.00																£85.00
31/12/2024	40	Unity Bank	Service charge			£6.00														£6.00
28/01/2025	41	HMRC	Tax	£85.20																£85.20
28/01/2025	42	North West Air Ambulance	Donation												£200.00					£200.00
28/01/2025	43	A Dawes	Pay & Exp - Jan	£339.81				£39.33												£379.14
31/01/2025	44	Unity Bank	Service charge			£6.00														£6.00
26/02/2025	45	HMRC	Tax	£85.00																£85.00
26/02/2025	46	A Dawes	Pay & Exp - Feb	£340.01				£35.33												£375.34
28/02/2025	47	Unity Bank	Service charge			£6.00														£6.00
19/03/2025	48	A Dawes	Pay & Exp - Mar	£340.01				£38.33												£378.34
19/03/2025	49	HMRC	Tax	£85.00																£85.00
31/03/2025	50	A Dawes	The Gill														£288.87		£23.08	£311.95
31/03/2025	51	Unity Bank	Service charge			£6.00														£6.00
				£5,100.12	£47.58	£95.40	£180.59	£698.18	£0.00	£0.00	£188.00	£150.00	£409.76	£535.00	£950.00	£66.00	£547.20	£588.00	£171.36	£9,727.19

Clerks Gross Salary	Exps & Subs	Bank Charges	CALC	Admin	Training	ICO	Hall Hire	Payroll admin	Insurance	Grass Cutting	Donations	Website	The Gill	L.T.	VAI	Total
£5,100.12	£47.58	£95.40	£180.59	£698.18	£0.00	£0.00	£188.00	£150.00	£409.76	£535.00	£950.00	£66.00	£547.20	£588.00	£171.36	£9,727.19

**Hethersgill Parish Council**

**Bank Reconciliation    31/03/2025**

**Unity Bank - 20423890**

Balance b/f	£7,857.54		
Income	£7,420.00	Expenditure	£9,727.19
		Balance c/f	<b>£5,550.35</b>
	<b><u>£15,277.54</u></b>		<b><u>£15,277.54</u></b>

## Bank Reconciliation

**Balance per statement @ 31.03.25** £5,550.35

**Less o/s cheques**

0.00

**£5,550.35**

---



## HETHERSGILL PARISH COUNCIL

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

#### **RECEIPTS**

Precept	£7,420.00
---------	-----------

<b>Total Income</b>	<u><u>£7,420.00</u></u>
---------------------	-------------------------

#### **PAYMENTS**

Staff Costs	£5,100.12
-------------	-----------

Bank Charges	£95.40
--------------	--------

CALC	£180.59
------	---------

Admin	£698.18
-------	---------

Hall Hire	£188.00
-----------	---------

Payroll admin.	£150.00
----------------	---------

Insurance	£409.76
-----------	---------

Grass cutting	£535.00
---------------	---------

Donations	£950.00
-----------	---------

Subscriptions	£47.58
---------------	--------

Website	£66.00
---------	--------

The Gill	£547.20
----------	---------

I T	£588.00
-----	---------

Vat	£171.36
-----	---------

	<u><u>£9,727.19</u></u>
--	-------------------------

**HETHERSGILL PARISH COUNCIL**  
**2024 2025 Budget v Actual Report**

**March**

		<b>Budget</b>	<b>Actual</b>
<b>Income</b>		<b>2024 25</b>	<b>To Date</b>
Precept		£7,420.00	£7,420.00
Interest			
VAT Reclaim			
<b>TOTAL</b>		<b>£7,420.00</b>	<b>£7,420.00</b>
<b>Expenditure</b>			
Clerk	Gross Salary	£4,250.00	£5,100.12
	Exps & Subs	£50.00	£47.58
Administration	CALC Membership	£175.00	£180.59
	Stationary & Admin	£100.00	£698.18
	Data Protection	£35.00	
	Hall Hire		£188.00
	Payroll admin		£150.00
	Equipment	£100.00	
The Gill		£420.00	£547.20
I.T.			£588.00
Donations/Grants	Parish Hall	£500.00	£500.00
	GNAA	£200.00	£200.00
	Social Committee	£500.00	
	Others	£200.00	£250.00
Insurance		£400.00	£409.76
Training		£100.00	
Website		£100.00	£66.00
Projects		£500.00	
Maintenance		£100.00	
Grass Cutting		£500.00	£535.00
Bank Charges			£95.40
VAT Incurred		£0.00	£171.36
		<b>£8,230.00</b>	<b>£9,727.19</b>

**-£810.00 -£2,307.19**



**HETHERSGILL PARISH COUNCIL****Expenditure over £100      2024/2025**

<u>Date</u>	<u>Payment No.</u>	<u>Paid To:</u>	<u>Details of Payment</u>	<u>Total</u>
23/04/2024	1	A Dawes	Pay & Exp	£385.79
23/05/2024	3	Clear Councils	Insurance	£409.76
23/05/2024	5	CALC	Membership	£180.59
23/05/2024	7	A Dawes	Pay & Exp - May	£383.81
29/05/2024	9	Sensible IT	Microsoft 365	£564.48
29/05/2024	10	St Mary's Church	Donation	£250.00
17/06/2024	14	A Dawes	Summer Gill	£282.50
20/06/2024	15	A Dawes	Pay & Exp - June	£362.16
22/07/2024	18	A Dawes	Pay & Exp - July	£395.54
23/08/2024	20	A Dawes	Pay & Exp - Aug	£400.26
22/09/2024	23	A Dawes	Pay & Exp - Sept	£362.16
29/10/2024	26	A Dawes	Pay & Exp - Oct	£363.95
20/11/2024	29	Hethersgill Hall Committee	Donation	£500.00
20/11/2024	30	W & E Carruthers	Grass - cutting	£535.00
20/11/2024	31	Sensible IT	Microsoft 365	£141.12
20/11/2024	34	A Dawes	Pay & Exp - Nov	£489.50
20/11/2024	35	HMRC	Tax	£107.80
20/12/2024	37	Hethersgill Hall Committee	Rent	£188.00
20/12/2024	38	A Dawes	Pay & Exp - Dec	£375.34
28/01/2025	42	North West Air Ambulance	Donation	£200.00
28/01/2025	43	A Dawes	Pay & Exp - Jan	£379.14
26/02/2025	46	A Dawes	Pay & Exp - Feb	£375.34
19/03/2025	48	A Dawes	Pay & Exp - Mar	£378.34
19/03/2025	50	A Dawes	The Gill	£311.95

# Hethersgill Parish Council Asset Register 2024/25

Ref No	Date Purch	Description	Location	Insurance Value	Audit Value	Discharge/Disposal
1		Noticeboard	Uppertown			09.03.16 donated
2		Noticeboard	Hetherside			09.03.16 donated
3		Noticeboard	Disposed			Disposed during 2023
4		Noticeboard	Crossroads	£580	£580	
5		Seat	Crossroads	£800	£800	
6		HP Inkjet Printer	Office			149 disposed
7		Filing Cabinet	Disposed			120 disposed
8	Jan-14	Sign	Sand Hole	£55	£55	
9	2014	Defibrillator & Cabinet	Parish Hall	£1,395	£0	
10		Printer	Office	£0	£0	£93 disposed 31.07.17
11	23.02.16	Noticeboard	Uppertown	385	£385	
12	23.02.16	Noticeboard	Hetherside	385	£385	
13		Common Land	Sand Hole	£0	£1	
14	20.02.16	Defib signs x 4	crossroads	£94	£94	
15	15.09.16	PC	Clerks property			disposed 23.07.19
16	31.07.17	Printer	Disposed			Disposed during 2024
17	02.05.18	Filing Cabinet	Clerks property	£100	£100	
18	23.07.19	Laptop	Clerks property	£333	£333	
				<b>£4,126</b>	<b>£2,732</b>	



## Explanation of variances 2024/25 – Hethersgill Parish Council

Name of smaller authority:

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

**Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold**

					DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	
	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	
1 Balances Brought Forward	7,357	8,812				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	7,420	7,000	420	6.00%	NO	
3 Total Other Receipts	0	352	-352	100.00%	YES	Explanation not required, difference less than £500
4 Staff Costs	5,100	4,443	657	14.79%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	4,627	3,864	763	19.75%	YES	£588 I.T support, £123 increased VAT
7 Balances Carried Forward	5,550	7,857	-2,307	29.36%	YES	as above
8 Total Cash and Short Term Investments	5,550	7,857	-2,307	29.36%	YES	as above
9 Total Fixed Assets plus Other Long Term Investments and Assets	2,732	2,732	0	0.00%	NO	
10 Total Borrowings	0	0	0	0.00%	NO	



## 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.

HETHERGILL 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:

ENTER 7420 £00,000

Total annual gross expenditure for the authority 2024/25:

ENTER 9727 £00,000

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

SIG *Alan Davies*

20/05/2025

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

20/5/2025

Signed by Chair

Date

SIG *Alan Davies*

20/05/2025

as recorded in minute reference:

MIN 031/25

Generic email address of Authority

Telephone number

ENTER clerk@hethergill.org EMAIL ADDRESS

016977 44578

\*Published web address

www.hethergill.org WEBSITE/WEBPAGE 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, 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:

HETHERSGILL 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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
	<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:

20/5/2025

and recorded as minute reference:

031/25

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

Chair

AUSCASSC REQUIRED

Clerk

Ma Jones REQUIRED

### 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 ☐

ENTER WEBSITE ADDRESS [www.hethersgill.org](http://www.hethersgill.org)