

Certificate of Exemption – AGAR 2025/26 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 2026 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 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

STUTTON AUTHORITY

certifies that during the financial year 2025/26, 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 2025/26:

ENTER £18,593.54

Total annual gross expenditure for the authority 2025/26:

£15,143.94

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 2022
- In relation to the preceding financial year (2024/25), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 2026.

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

Signed by the Responsible Financial Officer

Date

SIGNATURE

08/06/2026

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

08/06/2026

Signed by Chair

Date

SIGNATURE

8/6/26

as recorded in minute reference:

112/PC/26

Generic email address of Authority

Telephone number

ENTER AUTHORITY

pc.stutton@gmail.com

01473 326925

*Published web address

ENTER PUBLISHED WEBSITE/WEBPAGE ADDRESS

www.stuttonvillage.net

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 2026. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2025/26

STUTTON

www.stuttonvillage.net

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.			
P. (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

Signature of person who carried out the internal audit

Date

*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 2025/26

We acknowledge as the members of:

ENTER STUTTON AUTHORITY

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 2026, 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.	☒	☐	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 have assured 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.
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	☒	☐	has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

*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:

08/06/2026

and recorded as minute reference:

MIN 111/PC/26

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)

	Yes	No
The authority website is up to date and the information required by the Transparency Code has been published.	☐	☐

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS
www.stuttonvillage.net

Section 2 – Accounting Statements 2025/26 for

ENTWISTON AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	55,387	30,691	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	11,580	11,710	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5,512	6,983	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	4,251	4,944	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	-	-	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	37,537	10,200	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	30,691	34,140	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	-	-	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	47,559	47,185	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	-	-	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11. Do the figures in the accounting statements above exclude any Trust transactions?	☐	☐	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 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

08/06/2026

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

08/06/2026

as recorded in minute reference:

112/PC/26

Signed by Chair of the meeting where the Accounting Statements were

SIGNED

Bank reconciliation year ending 31st March 2026

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

Name of smaller authority: Stutton Parish Council

County area (local councils and parish meetings only):

Financial year ending 31 March 2026

Prepared by (Name and Role):

Jayne Jones RFO/Clerk

Date:

02/05/2026

Balance per bank statements as at 31/3/26

Current Account

£ £
34,140.82

34,140.82

Petty cash float (if applicable)

-

Less: any un-presented cheques as at 31/3/26

Add: any un-banked cash as at 31/3/26

Net balances as at 31/3/xx (Box 8)

34,140.82

Note: If you hold investments other than in bank deposit or other short-term savings

Explanation of variances – pro forma

Name of smaller authority: **Stutton**

County area (local councils and parish meetings only):

Next, 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 £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- New from 2025/26 onwards: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £5,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	55,387	30,691				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	11,580	11,710	130	1.12%	NO		
3 Total Other Receipts	5,512	6,883	1,371	24.87%	YES	VAT 24/25 reclaimed in 25/26 £5267 and VAT for 25/26 £1240. Bottle bank 24/25 £402 25/26 £376	
4 Staff Costs	4,251	4,944	693	16.30%	YES	Wage increase 25-26 to £4944 from £4251 24-25	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	37,537	10,200	-27,337	72.83%	YES	Lighting 24/25 £1514 25/26 £3405 (repairs £2059 normal charge £1346. Hire of Hall 24/25 £255 25/26 £265 Stamps/stationary 24/25 £100 25/26 £17 Bins 24/25 £828 25/26 £996. Audits 24/25 £585 25/26 £380. Cubs 24/25 £418 25/26 £420. S137 24/25 £386 25/26 £300. Amenity Areas 24/25 £3032 25/26 £1510. Payroll 24/25 £60 25/26 £85. Insurance 24/25 £568 25/26 £725. Info Commissioner 24/25 £40.00 25/26 £52. Church donation 24/25 £300 25/26 £300. School play area 24/25 £2542. Repairs 25/26 £76. Defib pads 25/26 £66. Traffic survey 25/26 £290. Advertising 25/26 £30. Computer 25/26 £301	
7 Balances Carried Forward	30,691	34,140				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	47,559	47,085	-374	0.79%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Stutton Parish Council
Income & Expenditure
Year Ending 31st March 2026

<u>2023/24</u>	<u>2024/25</u>		<u>2025/26</u>
		<u>INCOME</u>	
11,210.00	11,580.00	Precept	11,710.00
21,791.72	5,109.75	CIL	-
663.17	402.90	Bottle Bank	376.55
812.18	-	VAT Reclaimed	<u>6,506.90</u>
<u>34,477.07</u>	<u>17,092.65</u>		<u>18,593.54</u>
		<u>EXPENDITURE</u>	
100,140.14	31,648.24	General Administration	8,628.29
293.98	386.49	S137	300.41
1,935.47	1,513.94	Lighting	3,404.68
1,603.99	3,032.51	Amenity Areas	1,510.48
812.18	5,266.91	VAT to Reclaim	1,240.08
505.00	-	Neighbourhood plan	-
-	60.00	Chq not presented	<u>60.00</u>
<u>105,290.76</u>	<u>41,788.09</u>		<u>15,143.94</u>
		<u>CUMULATIVE FUND BALANCE</u>	
126,200.35	55,386.66	Balance at 31st March	30,691.22
<u>34,477.07</u>	<u>17,092.65</u>	Add Total Income	<u>18,593.54</u>
<u>160,677.42</u>	<u>72,479.31</u>		<u>49,284.76</u>
105,290.76	41,788.09	Less Total Expenditure	15,143.94
<u>55,386.66</u>	<u>30,691.22</u>		<u>34,140.82</u>

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Stutton Parish Council
Balance Sheet
Year Ending 31st March 2026

2024/25

2025/26

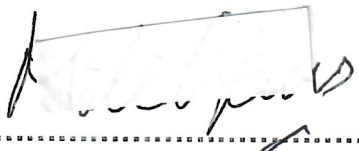
CURRENT ASSETS

5,266.91 VAT recoverable
30,691.22 Cash at Bank
35,958.13 FUND BALANCE

34,140.82
34,140.82

The above statement represents fairly the financial position of the
Authority as at 31st March 2026

Approved by the Council on.....8/6/26.....


.....
Chairman


.....
Responsible Financial Officer

Stutton Parish Council Notes to Accounts - Year Ending 31.3.26

1. FIXED ASSETS

War Memorial	15,077
War Memorial Boulder	1,799
Street Lighting	6,594
Bus Shelters	5,553
Street Furniture, Bins	9,642
Speedwatch Equipment	599
Grit Bins	699
SID	2,731
HP Lap top	300
HP Laserjet Printer	158
Telephone box	2,000
War Memorial bench	954
Defibrillator	1,079
	<u>47,185</u>

2. BORROWINGS

As at close of business on 31st March 2026, the council had no borrowings

3. LEASES

As at close of business on 31st March 2026, there no leases

4. DEBTS OUTSTANDING

As at the close of business on 31 March 2026 there were no debts due to the Council.

5. TENANCIES

As at the close of business on 31 March 2026, there were no tenancy agreements in operation.

6. ADVERTISING & PUBLICITY

As at the close of business on 31 March 2026 the Council incurred no expenditure on advertising and publicity.

7. AGENCY WORK

The Council did not undertake any agency work on behalf of other authorities during the year.

8. S137 PAYMENTS

The limit of spending under S137 of the Local Act 1972 for this Council in the year ended 31 March was £8880 and the payments were:

RBL Poppy appeal	£ 20.41
Stutton & Holbrook 1st responders	£ 130.00
Lighthouse Trust	£ 50.00
Brantham Parish Council (Skate park)	£ 50.00
Brave Futures	£ 50.00
	<u>£ 300.41</u>

9. CONTINGENCY LIABILITIES

The Council is not aware of any contingent liabilities as at 31 March 2026.

10. PENSIONS

No contributions were made by the Council for any employees during the year.

Reserves held by Stutton Parish Council

	2024 - 2025		2025 - 2026		2026 - 2027	
	Start of year	End of year	Start of year	End of year	Start of year	End of year
Play area	2,769.90	-				
Election Fund	846.58	846.00	846.00	846.00	846.00	600.00
Donations	300.00	300.00	300.00	-	300.00	-
Speed Watch	346.00	346.00	346.00	346.00	346.00	346.00
SID	350.00	350.00	350.00	350.00	350.00	350.00
Additional street lights	6,500.00	6,150.00	6,150.00	4,441.00	4,442.00	4,442.00
Maintenance	1,000.00	1,134.00	1,134.00	500.00	1,359.00	900.00
Green Way	2,000.00	2,000.00	2,000.00	1,500.00	2,000.00	2,000.00
Path widening	-	-	-	-	750.00	750.00
Defibrillator	-	-	-	-	750.00	650.00
Stutton Community Hall	8,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-
Total earmarked reserves	22,112.48	14,126.00	14,126.00	10,983.00	14,143.00	10,038.00
CIL	31,335.33	14,445.00	14,445.00	14,445.00	14,445.00	9,295.00
Unallocated reserves	1,939.00	3,420.00	3,420.00	7,000.00		

Community Account 31.3.25

30,691

Less ear marked Reserves 31.3.26
CIL

30,691
14,143
14,445

Total Remaining Balance

2,103