

# Certificate of Exemption – AGAR 2025/26 Form 2PM

To be completed by all Parish Meetings that neither received gross income nor incurred gross expenditure exceeding £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 Parish Meeting has certified itself as exempt at a Parish Meeting held between **1 April and 30 June 2026** and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

CRIDLING STUBBS PARISH COUNCIL

certifies that during the financial year 2025/26, the higher of the Parish Meeting'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 Parish Meeting 2025/26 **£6,803.14**

Total annual gross expenditure for the Parish Meeting 2025/26 **£5,804.74**

There are certain circumstances in which a Parish Meeting will be **unable to certify itself as exempt**, so a limited assurance review will still be required. If a Parish Meeting 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 3PM 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:

- This parish has no Parish Council
- 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 Parish Meeting or any entity connected with it
  - made a statutory recommendation to the Parish Meeting
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 you are able to confirm that the above statements apply and the Parish Meeting 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, and Annual Accounting Statements still need to be fully completed and, along with a copy of this certificate and notice of the period for the exercise of public rights, published on a suitable website or be publicly displayed in the local area **before 1 July 2026**. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by Chair

Date

21/05/26

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

21/05/26

as recorded in minute reference:

21/05/26 Point 13-13.2

Email

simon@cridlungstubbbs.com

Telephone number

07752 214203

Place where this Certificate of Exemption is published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.)

https://cridlungstubbbs.com

**ONLY a copy of 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.**

# Form 2PM Annual Internal Audit Report 2025/26

## CRIDLING STUBBS PARISH COUNCIL

During the financial year ended 31 March 2026 the Parish Meeting's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept 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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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 Parish Meeting certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2024/25 AGAR tick "not covered")	✓		
M. In the year covered by this AGAR, The Parish Meeting 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 confirmation of the Chair that the notice has been published on a suitable website or publicly displayed in the local area.)	✓		
N. The Parish Meeting 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.	✓		

For any other risk areas identified by this Parish Meeting adequate controls existed (list any other risk areas on separate sheets if needed).

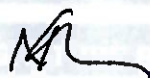
Date(s) internal audit undertaken

Name of person who carried out the internal audit

11/05/2026

NICHOLAS LOPTHORPE AUDITOR

Signature of person who carried out the internal audit



Date

11/05/2026

\*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).

# Form 2PM Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

CRIDLING STUBBS 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 2026, that:

	Agreed		'Yes' means that this Parish Meeting:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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 Parish Meeting to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this Parish Meeting's accounts.</i>
5. We carried out an assessment of the risks facing this Parish Meeting and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls met the needs of this Parish Meeting.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this Parish Meeting and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

\*For any statement to which the response is 'no', an explanation must be published or displayed.  
Please note assertion 9 does not apply to this Parish Meeting Form.

This annual governance statement was approved at a Parish Meeting on:

21/05/2026

and recorded as minute reference:

21/05/2026 Point 13-13.2

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

Chair



# Form 2PM Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF PARISH MEETING

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	8,347	1,949	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. <i>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.</i>
2. (+) Precept	5,724	6,803	<i>Total amount of precept received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	3,000	922	<i>Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.</i>
4. (-) Staff costs	1,646	NIL	<i>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.</i>
5. (-) Loan interest/capital repayments	—	—	<i>Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).</i>
6. (-) All other payments	13,476	5,805	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,949	3,869	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	1,949	3,869	<i>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.</i>
9. Total fixed assets plus long term investments	31,316	31,316	<i>"The value of all the property the Parish Meeting owns – it is made up of all its fixed assets and long term investments as at 31 March."</i>
10. Total borrowings	NIL	NIL	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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 Parish Meeting.

Signed by the Chair before being presented to the Parish Meeting for approval



Date

15/05/2026

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

21/05/26

as recorded in minute reference:

21/05/2026 - POINT 13-13.2

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



### BANK RECONCILIATION

Summary 2025-26	
Income	
Carry Over from 2024-25	<b>1,825.92</b>
Precept 1st Installment	3,401.57
Precept 2nd Installment	3,401.57
<b>Total Income</b>	<b>6,803.14</b>
VAT Return	921.90
<b>Total Income</b>	<b>9,550.96</b>

Additional funds being held	
Locality Grant Part 1	4,500.00
PC funds from precept	500.00
Gale Common Community Fund	1,000.00
Locality Grant Part 2	2,000.00
<b>Total</b>	<b>8,000.00</b>
Deposit for slide/climbing frame	1,582.64 <i>Paid in Feb 2025</i>
Released to pay for the rest of slide/climbing frame	6,176.43 <i>Paid May 2025</i>
Trees and Stump Grinding	1,100.00
<b>Total Spend</b>	<b>8,859.07</b>
<b>Balance covered from Precept</b>	<b>859.07</b>

Cost	Budget 2025-26	Audit Documents - Bank Statements	Variances and comments
Opening Balance - 31st Mar 2025	8,125.15	8,125.15	<i>0.19 variance to be written off</i>
Additional Funding Spend	- 6,176.43		<i>relates to March 2025, cleared in May 2025</i>
Mar-25	- 122.60		<i>relates to Mar 2025, cleared in April 2025</i>
Real Carry Over	1,826.12		
Precept 1st Installment	3,401.57		
Spend April 2025	- 248.65	371.25	<i>Variance of £122.60 showing on Mar 25 line above, relating to previous year</i>
Spend May 2025	- 602.25	6,778.68	<i>Variance of £6,176.43 showing on Additional Funding Spend line above relating to previous year</i>
Spend June 2025	- 1,185.38	1,185.38	
Spend July 2025	- 487.55	487.55	
Spend August 2025	- 287.75	287.75	
Precept 2nd Installment	3,401.57		
Spend Sept 2025	- 842.75	842.75	
VAT return	921.90		
Spent Oct 2025	- 452.25	452.25	
Spent Nov 2025	- 82.75	82.75	
Spent Dec 2025	- 621.28	621.28	
Spent Jan 2026	- 83.25	83.25	
Spent Feb 2026	- 705.53	705.53	
Spent Mar 2026	- 82.75	82.75	
<b>Total Spend 2025-26</b>	<b>5,804.74</b>		
Surplus Deficit	<b>3,869.02</b>		

# NOTICE OF CONCLUSION OF AUDIT

(LOCAL AUDIT AND ACCOUNTABILITY ACT 2014  
ACCOUNTS AND AUDIT REGULATIONS 2015)

## FOR

## Cridling Stubbs Parish Council

NOTICE is hereby given that the audit for the  
year ending 31<sup>st</sup> March 2026 was completed  
on 21<sup>st</sup> May 2026

and the accounts are available for inspection by local electors in accordance  
with section 25 of the Local Audit and Accountability Act 2014. The requisite  
information as defined by Regulation 13(1) of the Accounts and Audit  
Regulations 2015 is not displayed alongside this notice.

If the requisite information is not displayed alongside this notice, it is available  
for inspection by appointment.

To arrange viewing please contact

**Clerk to the Council, Cridling Stubbs Parish Council**

**Little Oaks Farm,  
Donkey Sanctuary,  
Cobcroft Lane,  
Cridling Stubbs,  
North Yorkshire,  
WF11 0AZ**

**(Tel, 07817 608246)**

**Email, [info@cridlingstubbs.com](mailto:info@cridlingstubbs.com)**

**Between the hours of 9.00am – 5.00pm  
Monday – Friday**

**Dated 21<sup>st</sup> May 2026**