.0.1

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.

OUGHTERSIDE AND ALLERBY PARISH COUNCIL

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: £11710

Total annual gross expenditure for the authority 2025/26: £12652

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 [signature] Date 9/06/2026

Signed by Chair G. Hunter Date 9/06/2026

I confirm that this Certificate of Exemption was approved by this authority on this date: 12/05/2026

as recorded in minute reference: 630-01.

Generic email address of Authority: clerk@oughtersideallerby-pc.gov.uk

Telephone number: 01228 642785

*Published web address: www.oughtersideallerbypc.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 2026 Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2025/26

OUGHTERSIDE AND ALLERBY PARISH COUNCIL.
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~~WWW.OUGHTERSIDEALLERBY-PC.GOV.UK~~

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.	NO PETTY CASH		
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: 3/11/25

Name of person who carried out the internal audit: 24/04/26.

Signature of person who carried out the internal audit: S. Macqueen. Date: 24/04/26.

*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).

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Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

OUGHTERSIDE AND ALLERBY 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	No*	'Yes' means that this authority:
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:

12/05/2026.

and recorded as minute reference:

630.01.

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

Chair G. Hunter

Clerk L.A. Richardson

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.	✓	

www.oughtersideallerbypc.org.uk.

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Section 2 – Accounting Statements 2025/26 for

OUGHTERSIDE AND ALLERBY PARISH COUNCIL.

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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	11195	10499	*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	11000	11440	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	235	270	*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	3511	3447	*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	NIL	NIL	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	8420	9205	*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	10499	9557	*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	10499	9557	*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	99564	99564	*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	NIL	NIL	*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.

M. A. Taylor

Date 6/05/2026.

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

12/05/2026.

as recorded in minute reference:

630-01

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

G. Hunter

Oughterside & Allerby Parish Council bank rec' for year April 2025 to 31st March 2026

Income		
Bank account 71496379 opening balance		10498.73
Total Income		11509.74
	Total	22008.47
Expenditure		12451.33
End of year balance		9557.14
End year bank balance		9557.14

There is no varience between Page 6 boxes greater than 15%.

Smaller authority name: OUGHTERSIDE AND ALLERBY PARISH COUNCIL.

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement FRIDAY 19th JUNE 2026 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:** (b) MIKE MILNER PARISH CLERK & R.F.O clerk@oughtersideallerby-pc.gov.uk 07704765005	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) MONDAY 22nd JUNE 2026.	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below
and ending on (d) MONDAY 3rd AUGUST 2026.	(d) The inspection period between (c) and (d) must also include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: MOORE **Moore East Midlands (Ref AP/HD)** **Rutland House** **Minerva Business Park** **Lynch Wood** **Peterborough** **PE2 6PZ**	
5. This announcement is made by (e) M. MILNER PARISH CLERK & R.F.O.	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

OUGHTERSIDE AND ALLERBY PARISH COUNCIL

ASSET REGISTER AT 31ST MARCH 2026.

All values in £'s

Allerby Village Green	1.00
Picnic Field, Oughterside.	1.00
Playing Field, Oughterside (opp sch)	1.00
Pond Green, Oughterside.	1.00
Wall at Watson's Terrace	2000.00
Small Grass Areas (assume Allerby)	2.00
Bus Shelters	6,200.00
Picnic Benches	703.00
7 Seats	2,885.00
Gates and Fences	10,000.00
Playground equipment (as at 31/3/12)	10,000.00
New Pond Green Equipment ins' April 2023	46,628.00
Noticeboards	1,569.00
Cast Iron Pump Head at Allerby	1,500.00
3 Pump units at locations in parish minute 291.07 May 2024 refers.	0
Allerby Green play equip' bought July 2014	8811.00
Railings for July 2014 purchase	2450.00
Roundabout Allerby Green bought June 2015	2767.00
Defibrillator & Box at Allerby garden centre	1925.00
Acer Laptop & Epson XP-435 printer	500.00
5 new parish seats, 2 in playing field opp School, 1 on school corner, 1 on old Pit Rd 1 by Allerby Road End bush shelter	1620.00
Value 31st Mar 2026	99,564.00

All confirmed at Box 9 on end of year accounts statement.
Mike Milner, Oughterside and Allerby Clerk & RFO. 23rd April 2026

Oughterside & Allerby

Expenditure over £100 2025/26 financial year.

Date	Payee	Description	Amount Gross
13/04/2025	M Milner	Salary & Expenses	344.88
13/04/2025	Printpoint	Parish Magazine	132.00
14/05/2025	M Milner	Salary & Expenses	179.54
14/05/2025T	Tivoli APRIL grass	grass maintenance	659.84
14/05/2025	Tivoli MAY grass	grass maintenance	659.84
14/05/2025	Wigton Baths	donation	100.00
14/05/2025	St James Church	donation	500.00
14/05/2025	Zurich Insurance	annual parish insurance	784.83
11/06/2025	m Milner	Salary & Expenses	365.92
11/06/2025	Tivoli	grass maintenance	659.84
11/06/2025	Calc	annual parish subscription	230.86
11/06/2025	WW Builders	New bus shelter roof	888.00
11/07/2025	M Milner	Salary & Expenses	291.53
11/07/2025	Tivoli	grass maintenance	659.84
19/08/2025	M Milner	Salary & Expenses	128.80
19/08/2025	Tivoli	special grass cut	135.34
19/08/2025	Printpoint	Parish Magazine	132.00
19/08/2025	Tivoli	grass maintenance	659.84
13/09/2025	M Milner	Salary & Expenses	308.98
13/09/2025	Tivoli	grass maintenance	659.84
15/10/2025	M Milner	Salary & Expenses	496.51
11/11/2025	M Milner	Salary & Expenses	278.62
24/01/2026	M Milner	Salary & Expenses	370.20
24/01/2026	Printpoint	Parish Magazine	132.00
24/01/2026	Andy Ward	web hosting	120.00
24/01/2026	M Milner	Salary & Expenses	133.00
18/02/2026	M Milner	Salary & Expenses	163.40
10/03/2026	M Milner	Salary & Expenses	284.46
10/03/2026	Prospect Hall	hall ins half of	714.88