

(No subject)

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**From** Ann Howliston <ann.howliston@icloud.com>

**Date** Sun 31/08/2025 11:45 PM

**To** Ann Howliston <ann.howliston@northumberland.gov.uk>

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## Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or total gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024 and the authority wishes to certify themselves as exempt from a limited assurance review under the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Internal Audit Report to the external auditor, **provided** that the authority has held a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption by **30 June 2024** notifying the external auditor.

BELSAY PARISH COUNCIL

certifies that during the financial year 2023/24, the higher of the authority's gross income or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:

£ 5,0

Total annual gross expenditure for the authority 2023/24:

£ 2,9

There are certain circumstances in which an authority will be **unable to certify itself as exempt** and a limited assurance review will still be required. If an authority **is unable to confirm** that it meets the criteria for exemption, it **cannot certify itself as exempt** and it **must** submit the completed Annual Internal Audit Report (Form 3) to the external auditor to undertake a limited assurance review for which it will be liable.

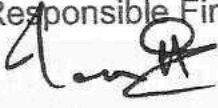
By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor:
  - issued a public interest report in respect of the authority or any entity
  - made a statutory recommendation to the authority, relating to the authority
  - 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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 the application has not been withdrawn nor has the court refused to grant the declaration
- The court has not declared an item of account unlawful after a person made an application for a declaration of illegality

If the above statements apply and the authority neither received gross income exceeding £25,000, then the Certificate of Exemption can be signed and submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounts, and the bank reconciliation plus the information required by the Local Audit and Accountability Regulations 2015 including the period for the exercise of public rights still to be published along with a copy of this certificate, published on the authority website/web

along with a copy of this certificate, published on the authority's website.  
**Signing this certificate confirms the authority will comply with the p**

Signed by the Responsible Financial Officer	Date	I confirm the Exemption v this authority as recorded
	29/05/2024	
Signed by Chair	Date	Mins
	29/05/2024	

Generic email address of Authority

belsayparishcouncil@hotmail.co.uk

\*Published web address

<https://www.parish-council.com/Belsay>

**ONLY this Certificate of Exemption should be returned EITHER both) as soon as possible after certification to your external 30 June 2024. Reminder letters for late submission will incur**

Annual Governance and Accountability Return 2023/24 Form 2  
Local Councils, Internal Drainage Boards and other Smaller Authorities

Regards  
Annie