

## 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.

THROWLEIGH 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 5282

Total annual gross expenditure for the authority 2024/25:

ENTER 4989

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

*[Signature]*

21/7/25

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

21/7/25

Signed by Chair

Date

*[Signature]*

21/7/25

as recorded in minute reference:

THR19c

Generic email address of Authority

throwleighclerk@outlook.com

Telephone number

07703050496

\*Published web address

www.throwleigh.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.**



# Annual Internal Audit Report 2024/25

THROWLEIGH PARISH COUNCIL  
www.throwleigh.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.			✓ 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 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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

27-28/5/25

K J. SNOOKS

Signature of person who carried out the internal audit

Date 28/05/2025

\*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 2 – Accounting Statements 2024/25 for

THROWIEGH PARISH COUNCIL

	Year ending		Notes and guidance 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.
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	4509	2375	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	5000	5250	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	12	32	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	4324	4146	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	2822	843	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	2375	2668	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	2375	2668	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	5071	5071	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 FWLB).

For Local Councils Only		Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)			<input checked="" type="checkbox"/>	
11b. Disclosure note re Trust funds (including charitable)				<input checked="" type="checkbox"/>

The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.  
The figures in the accounting statements above exclude any Trust transactions.

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

21/7/25

as recorded in minute reference:

THR196

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

*[Signature]*

Date 21/7/25



**Explanation of variances – pro forma**

Name of member authority: **Thames Valley University**

County web page number and URL: **00000**

Insert figures from Section 2 of the AAR in all blue highlighted boxes

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)

• new from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year

• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual

preceptible & reserves value (Box 2).

	23/24	24/25	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERRWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balance Brought Forward	4,589	3,175				Explanation of % variance from P opening balance not required - balance brought forward agrees	
2 Precept or Rates and Levies	5,660	5,250		250	5.00%	NO	
3 Total Other Receipts	12	33		20	166.67%	YES	donations from charity boxes for debt and VAT refund
4 Staff Costs	4,324	4,289		-35	0.81%	NO	staff increments were backdated and also an underpayment was found
5 Loan Interest/Capital Repayment	0	0		0	0.00%	NO	
6 All Other Payments	2,832	700		-2,132	75.19%	YES	No grant clearance this year. Grants decreased as one Church organisation did not apply
7 Balance Carried Forward	2,376	2,668					
8 Total Cash and Short Term Investments	0	0					
9 Total Fixed Assets plus Other Long Term Investments and	5,071	5,071		0	0.00%	NO	No additions or deductions
10 Total Borrowings	0	0		0	0.00%	NO	

Rounding errors of up to £2 are tolerable  
Variances of £200 or less are tolerable

VARIANCE EXPLANATION NOT REQUIRED  
VARIANCE EXPLANATION NOT REQUIRED

31-Mar	2025
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Agreed if =0

0.00 b=agreed to statement

**balance =**

**Julie Snooks - Internal Auditor**

Council: THROWLEIGH  
Year: 2024/25

Topic	Yes	No	n/a	Actions Required	Notes
Insurance	✓				
Precept	✓				15/25k
Fixed Assets	✓				
Risk	✓				
Internal Control	✓				
GDPR	✓				
Payroll	✓				
Petty Cash	✓				
VAT	✓				
Standing Orders	✓				
Financial Regulations	✓				
Bank	✓				
Other receipts tested	✓				
Other payments tested	✓				
Annual Return/AGAR	✓				
Internal/External audit	✓				
FOI/Transparency Code	✓				
2014/website	✓				
AGAR & financial records on website	✓				
AGAR - correct approvals	✓				
Public Rights	✓				
Audit closure	✓				

With grant giving process, grants on budget, not assigned to specific organisations.

VAT from 22/13 £17.50 still to be returned.

and accounting statements

Grant applications should provide current statements for all accounts and accounting statements made to AGAR - allocation of expenses.

Noted clerks email is out of date and does not use website. Use personal email address, clerk to investigate.

Audit prior to approvals

Under £25k

JSnooks  
25/5/25