



Bilsington Parish Council

Ashford, KENT

Report Number: BPC/26/06

To: Bilsington Parish Council
Date: 7 May 2026
Status: Public Report

Subject; Certificate of Exemption from External Audit

SUMMARY: This report sets out the criteria to enable the Parish Council certify itself exempt from a limited assurance review.

REASON FOR RECOMMENDATION:

The Parish Council is required to complete an Annual Governance and Accountability Return at the end of each financial year. As the Parish Council meets the criteria set out below it can certify itself as exempt from the Limited Assurance Review of the External Auditor and the fees entailed.

RECOMMENDATIONS:

- 1. To receive and note Report BPC/26/06.**
- 2. To receive and authorise the Chairman of the meeting and the Responsible Financial Officer to sign the Certificate of Exemption.**

1. INTRODUCTION

REPORT BPC/26/06 brings to the Parish Council the criteria which it needs to meet to enable the certification criteria.

2. EXEMPTION CRITERIA:

To confirm eligibility for exemption the Parish Council has to confirm:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year, 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 an 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 (“the Act”), and has not withdrawn the notice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under Section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 Parish Council is able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed.

3. CONTACT OFFICER AND BACKGROUND DOCUMENTS

If you have any queries about this report please contact The Responsible Finance Officer of the Council

Tel: 07714300986 or email: clerk@bilsington-pc.gov.uk prior to the meeting.

Background Documents:

The following background information has been used in the preparation of this report.

All audit working papers.

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.

Bilsington 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: £10,494

Total annual gross expenditure for the authority 2025/26: £10,220

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

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

Signed by Chair Date

as recorded in minute reference:

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

Telephone number
07714300986

*Published web address

www.bilsington-pc.gov.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.