

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.

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certifies that during the financial year 2025/26, the higher of the authority's total gross income for the year or total gross expenditure, for the year did not exceed £25,000

Total annual gross income for the authority 2025/26: **£6,891**

Total annual gross expenditure for the authority 2025/26: **£5,256**

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

I confirm that this Certificate of Exemption was approved by this authority on this date: 06/05/2026	Date: 06/05/2026	Signed by the Responsible Financial Officer: [Redacted]
as recorded in minute reference: 702.2	Date: 06/05/2026	Signed by Chair: [Redacted]

Generic email address of Authority: **clerk@bromptonregispc.org.uk**
 Telephone number: **01984641706**
 Published web address: **https://bromptonregispc.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

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<https://bromptonregispc.org.uk> ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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 those.	✓		
D. The receipt 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.	N/A		
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

Name of person who carried out the internal audit
C.V. POLLARD

Signature of person who carried out the internal audit
[Redacted]

Date

27/05/2026

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).
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 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

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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 authority:		
Yes	No*	Yes	No	
<input checked="" type="checkbox"/>		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.
<input checked="" type="checkbox"/>		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.
<input checked="" type="checkbox"/>		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.
<input checked="" type="checkbox"/>		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.		considered and documented the financial and other risks it faces and dealt with them properly.
<input checked="" type="checkbox"/>		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.		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.
<input checked="" type="checkbox"/>		6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
<input checked="" type="checkbox"/>		7. We took appropriate action on all matters raised in reports from internal and external audit.		has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
<input checked="" type="checkbox"/>		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.		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.
<input checked="" type="checkbox"/>		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.		
<input checked="" type="checkbox"/>		10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.		

*For any statement to which the response is 'no', an explanation must be published

The Annual Governance Statement was approved at a meeting of the authority on: 03/06/2026
 Signed by the Chair and Clerk of the meeting where approval was given: Chair: [Redacted] Clerk: [Redacted]

and recorded as minute reference: 218.2

https://bromptonregispc.org.uk

AVAILABLE WEBSITE/EMAIL ADDRESS

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website is up to date and the information required by the Transparency Code has been published. Yes No

Section 2 – Accounting Statements 2025/26 for

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Year ending	Notes and guidance	
	31 March 2026	31 March 2025
1. Balances brought forward	10,985	12,334
2. (+) Precept or Rates and Levies	5,750	5,750
3. (+) Total other receipts	675	1,141
4. (-) Staff costs	1,600	1,600
5. (-) Loan interest/capital repayments	0	0
6. (-) All other payments	3,476	3,657
7. (=) Balances carried forward	12,334	13,959
8. Total value of cash and short term investments	12,334	13,959
9. Total fixed assets plus long term investments and assets	0	0
10. Total borrowings	0	0

For Local Councils Only

11. Do the figures in the accounting statements above exclude any Trust transactions?

Yes No

For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

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

03/06/2026

as recorded in minute reference:

718.3

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

M.H. [Signature]

I certify that for the year ended 31 March 2025 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.

[Redacted Signature]

Date 27/05/2026

Smaller authority name: Brompton Regis Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE

NOTES

(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below

(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

(c) Insert date, which must be at least 1 day after the date of commencement in (a) above and exactly 30 working days before the date appointed in (d) below
(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.

(e) Insert name and position of person placing the notice - this person must be the responsible financial officer for the smaller authority

1. Date of announcement Thursday 4th June 2026

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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) Brompton Regis parish clerk, Sarah Buchanan.
EMAIL: brpcclerk@gmail.com
Tel: 01984 641706

commencing on (c) Friday 5th June 2026

and ending on (d) Friday 17th July 2026

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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

PKF Linsjohn LLP (Ref: SBA Team)
30 Churchill Place
London E14 5RE
(sba@pkf-l.com)

5. This announcement is made by (e) _____