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.

Kingston 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: 15051

Total annual gross expenditure for the authority 2025/26: 15438

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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: S A Dalgleish — Date: 5/5/26

Signed by Chair: P Wheeler — Date: 5/5/26

I confirm that this Certificate of Exemption was approved by this authority on this date: 6/5/26

as recorded in minute reference: 9.

Generic email address of Authority: clerk@kingstonvillage.org.uk

Telephone number: 07799602103

*Published web address: kingstonvillage.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

Kingston Parish Council

kingstonvillage.org.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 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). * SEE IA REPORT

Date(s) internal audit undertaken: 1/5/26

Name of person who carried out the internal audit: BEN STOEHR - LGS SERVICES

Signature of person who carried out the internal audit: BS

Date: 1/5/26

*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).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Kingston Parish Council

ENTER NAME OF AUTHORITY

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:

DATE 05/05/26

and recorded as minute reference:

MINUTE REFERENCE 9.

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

Chair P Wheeler

Clerk S A Dalgleish

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.	✔	

kingstonvillage.org.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

Kingston 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	19822	21225	*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	11718	13095	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	2172	1956	*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	497	0	*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	1288	1288	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	10702	14150	*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	21225	20838	*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	21225	20838	*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	77568	77568	*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	11280	10278	*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.

S A Dalgleish

Date 5/5/26

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

5/5/26

as recorded in minute reference:

9.

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

P Wheeler

Bank Reconciliation

Kingston Parish Council

Financial year ending 31 March 2026

Balance per bank statements as at 31 March 2026	£	£
Current account	438.61	
Savings account	20399.79	
		20838.40
Petty cash float		0.00
Less: unpresented cheques at 31 March 2026		
Cheque no	0.00	
		0.00
Add: un-banked cash at 31 March 2026		0.00
Net balance as at 31 March 2026		20838.40

The net balance reconciles to the cash book as follows:

CASH BOOK:

Opening balance 1 April 2025	21225.35	
Add: receipts in the year	15051.39	*Gross income AGAR Page 3*
Less: payments in the year	-15438.34	*Gross expenditure AGAR Page 3*
Closing balance per cash book	20838.40	*As per AGAR Box 8 Page 6*

Kingston Parish Council

Schedule of payments over £100 for the year 2025/26

Date	Payee	Details	Payment
14/04/2025	Zurich Insurance	Annual KPC insurance (renewal)	£300.00
30/04/2025	PWLB	biannual loan payment	£643.79
07/05/2025	James Wakeling	grass cutting	£302.50
14/05/2025	Playsafety Ltd	RoSPA playground inspection	£115.20
14/05/2025	LGS Services	audit fee	£126.00
18/06/2025	James Wakeling	grass cutting	£1,363.50
19/06/2025	Acacia	tree survey	£870.00
18/07/2025	One.com	website annual charges	£184.50
28/07/2025	Wicksteed Leisure	playground swing seats	£632.77
28/08/2025	James Wakeling	grass cutting	£604.50
17/09/2025	Richardson Tree Surgery Ltd	fell dead elm trees in playpark	£480.00
07/10/2025	South Sea Farm	contribution to bollards	£500.00
10/10/2025	HCR Legal LLP	legal services re land registration	£1,606.80
30/10/2025	PWLB	biannual loan payment	£643.79
03/11/2025	Agriplant Ltd	ditch clearance	£420.00
29/12/2025	Kingston Parish Church	churchyard grasscutting contribution	£850.00
29/12/2025	Kingston Parish Church	parish magazine contribution	£859.34
14/01/2026	James Wakeling	grass cutting	£1,182.50
30/01/2026	Nigel Reynolds	chipping hedge trimmings at Playpark	£300.00
09/02/2026	Paul Wheeler	dog waste signs	£104.70
13/03/2026	CAPALC	annual subscription	£214.16
16/03/2026	Acacia	tree power line clearance works	£2,580.00

Explanation of Variances

Kingston Parish Council

Explanations are provided for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200)
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Section 1	2024/25 £	2025/26 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 *(Precept)*	11718	13095	1377	11.8%	
Box 3 *Other receipts*	2172	1956	-216	-9.9%	
Box 4 *Staff costs*	497	0	-497	-100.0%	KPC had an employee for 2 months in 2024/5, no employees in 2025/26
Box 5 *Loan interest/ capital repayments*	1288	1288	0	0.0%	
Box 6 *Other payments*	10702	14150	3448	32.2%	village maintenance incl ditch clearance and tree surgery increased from £2.9k to £4.7k; one off grant £500 for bollards; one off legal fees £1.3k to register parish land
Box 9 *Fixed assets & long term assets*	77568	77568	0	0.0%	7
Box 10 *Borrowings*	11280	10278	-1002	-8.9%	
Explanation for 'high' reserves	N/A				

KINGSTON 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

1. Date of announcement 6 May 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:

Paul Wheeler
chair@kingstonvillage.org.uk

commencing on ***Wednesday 3 June 2026***

and ending on **Tuesday 14 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 Littlejohn LLP (Ref: SBA Team)
30 Churchill Place
London E14 5RE
(sba@pkf-l.com)

5. This announcement is made by S Dalgleish