Annual Governance and Accountability Return 2024/25 Form 1PM

ONLY to be completed on behalf of PARISH MEETINGS OF PARISHES NOT HAVING PARISH COUNCILS that are able to declare that they have had NO FINANCIAL TRANSACTIONS in the year of account 2024/25 and can certify themselves exempt from a limited assurance review.

Guidance notes for Parish Meetings on completing Form 1PM of the Annual Governance and Accountability Return 2024/25 that have no financial transactions and no accounts

The Chair of the Parish Meeting of a parish not having a parish council, that has had no financial transactions in the year of account 2024/25 **must**

1. Complete the attached **Declaration of No Accounts and Certificate of Exemption** following a Parish Meeting held between **1 April and 30 June 2025**
2. Return a copy to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2025.** The external auditor only notes that the authority has certified itself as exempt from a limited assurance review
3. Publicly display or publish on a suitable website a copy of the **Declaration of No Accounts and Certificate of Exemption BEFORE 1 July 2025.** If the Certificate and Declaration is not published on a suitable website, it must be publicly displayed in the local area for a minimum of 14 days

Please note that the Chair of the Parish Meeting **cannot** complete this Form 1PM Declaration of No Accounts and Certificate of Exemption if the Parish Meeting:

- either received income or incurred expenditure in the year ending 31 March 2025; or
- was issued with a public interest report or received a statutory recommendation in relation to the year ending 31 March 2024; or
- was not in existence before 1 April 2021

In those circumstances the Chair of the Parish Meeting **must** complete an Annual Governance and Accountability Return Form 2PM or Form 3PM as appropriate.

The Parish Meeting must complete and return the Declaration of No Accounts and Certificate of Exemption on Page 2 to the external auditor if it had no financial transactions in the year.

Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from **www.nalc.gov.uk**

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

Declaration of No Accounts and Certificate of Exemption –AGAR Form 1PM

To be completed by all **Parish Meetings** that are able to declare that they had **no financial transactions** in the year of account 2024/25 and can certify themselves exempt from a limited assurance review.

ENTER NAME OF PARISH MEETING

1. I confirm that this parish has no Parish Council.
2. I confirm that the above named Parish Meeting neither received any income nor incurred any expenditure* and had no financial transactions to record in the books of account in the year ended 31 March 2025.
   Yes ☐ No ☐
   Note – if you answer NO you **must** complete an Annual Governance and Accountability Return 2024/25, either Form 2PM or Form 3PM, and not this certificate.
3. Total annual gross income for the Parish Meeting 2024/25 (if NIL enter 0) — ENTER AMOUNT £00.00
4. Total annual gross expenditure for the Parish Meeting 2024/25 (if NIL enter 0) — ENTER AMOUNT £00.00
5. I confirm that the balance held as at 31 March 2025 is (Insert total from all bank statement(s) + petty cash) — ENTER AMOUNT £00.00
6. I note that it is a **statutory requirement** that Parish Meetings must publish on a suitable website or publicly display in the local area **before 1 July 2025** a copy of this Certificate to inform local electors that there were no financial transactions during the year ending 31 March 2025.

By signing this **Declaration of No Accounts and Certificate of Exemption** I also confirm that:

- The Parish Meeting was in existence on 1 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 Parish Meeting or any entity connected with it
  - made a statutory recommendation to the Parish Meeting, relating to it 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 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.

Signed by the Chair of the Parish Meeting: SIGNATURE REQUIRED

Date: DD/MM/YYYY

Chair of the Parish Meeting

ENTER NAME AND ADDRESS OF CHAIR OF THE PARISH MEETING

Telephone number: TELEPHONE NUMBER

Email: ENTER EMAIL ADDRESS

Place where this Declaration of No Accounts and Certificate of Exemption is published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.)

PLACE WHERE PUBLISHED OR DISPLAYED

ONLY a copy of this Certificate of Exemption should be returned EITHER by email OR post (not both) as soon as possible after completion, but no later than 30 June 2024 to your external auditor:

Moore (East Midlands),
Rutland House, Minerva Business Park,
Lynch Wood, Peterborough PE2 6PZ

cumbria.sa@mooreuk.global

* Income or expenditure includes any items of £1 or more.