

DECLARATION OF NO ACCOUNTS

Annual Governance and Accountability Return 2025/26 Form 1

ONLY to be completed by PARISH COUNCILS AND OTHER SMALLER AUTHORITIES* (other than Parish Meetings) that are able to declare that they have had NO FINANCIAL TRANSACTIONS in the year of account 2025/26 and can certify themselves exempt from a limited assurance review.

Guidance notes on completing Form 1 of the Annual Governance and Accountability Return 2025/26

Smaller authorities that have had no financial transactions in the year of account 2025/26 **must**

1. Complete the attached **Declaration of No Accounts and Certificate of Exemption** following a meeting of the authority after 31 March 2026
2. Return a copy to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2026** The external auditor only notes that the authority has certified itself as exempt from a limited assurance review
3. Publish on the authority website/webpage a copy of the **Declaration of No Accounts and Certificate of Exemption BEFORE 1 July 2026**

Note: It is a legal requirement that you do so. Smaller authorities are required by the Accounts and Audit Regulations 2015 and the Transparency Code for Smaller Authorities to publish certain documents on a public website/webpage.

Please note that the authority cannot complete this Form 1 Declaration of No Accounts and Certificate of Exemption if the authority:

- either received income or incurred expenditure in the year ending 31 March 2026; or
- was issued with a public interest report or received a statutory recommendation in relation to the year ending 31 March 2025; or
- was not in existence before 1 April 2022

In those circumstances, the authority **must** complete an Annual Governance and Accountability Return Form 2 or Form 3 as appropriate.

If the authority is a Parish Meeting it must complete an Annual Governance and Accountability Return Form 1PM, Form 2PM or Form 3PM as appropriate.

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.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014*

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

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

To be completed by all smaller authorities other than Parish Meetings that are able to declare that they had **no financial transactions** in the year of account 2025/26 and can certify themselves exempt from a limited assurance review.

ENTER NAME OF AUTHORITY

ENTER WEBSITE/WEBPAGE ADDRESS

1. I confirm that the above named smaller authority 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 2026.

Yes

No

Note – if you answer NO you **must** complete an Annual Governance and Accountability Return 2025/26, either Form 2 or Form 3, and not this certificate.

2. Total annual gross income for the authority 2025/26 (if NIL enter 0)

ENTER AMOUNT £00.00

3. Total annual gross expenditure for the authority 2025/26 (if NIL enter 0)

ENTER AMOUNT £00.00

4. I confirm that the balance held as at 31 March 2026 is
(Insert total from all bank statement(s) + petty cash) (if NIL enter 0)

ENTER AMOUNT £00.00

5. I note that it is a **statutory requirement** that Parish Councils and other smaller authorities must publish **before 1 July 2026** on a public website/webpage a copy of this Certificate to inform local electors that there were no financial transactions during the year ending 31 March 2026.

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

Signed by the Chair or Responsible Financial Officer (RFO) of the Authority

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Name and address of Chair or RFO of the Authority

ENTER NAME AND ADDRESS OF CHAIR OR RFO OF THE AUTHORITY

Telephone number

TELEPHONE NUMBER

Email of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

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 2026 to your external auditor:

**PKF Littlejohn LLP (Ref: SBA Team),
30 Churchill Place,
Canary Wharf, London E14 5RE**

sba@pkf-l.com

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