

Reconciliation

As of 30/04/26

Cashbook

Opening Balance	£ 18,681.10
Receipts	£ 10,500.00
Less Payments	£ 1,929.31
Closing Balance	£ 27,251.79

Bank statements

Unity Current	£ 12,161.20
Unity Reserve	£ 15,189.47
Total	£ 27,350.67

Less unpresented cheques/uncleared payments

1543	P30	£ 0.88
34	RBLI - poppy wreath	£ 50.00
45	Vision ICT - email hosting May 26-April 27	£ 48.00
		£ 98.88

Add uncleared receipts

		£ -
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Total

£ 27,251.79

Balance brought forward

£ 18,681.10

Surplus/deficit

£ 8,570.69

Balance carried forward

£ 27,251.79

s106 monies -£ 81.15

Discrepancy

Non-restricted funds £ 27,332.94

£ -

Total £ 27,251.79

Signed _____

Date _____

	23-24		24-25		25-26			26-27
	Budget	Actual	Budget	Actual	Budget	Actual	Variance	Budget
Clerk's salary	8403	8904.48	9693	9914	9916	10509.94	593.94	11000
Payroll	144	144	144	144	0	0	0	0
Office rental	208	208	208	204	312	312	0	312
Office expenses (inc APM)	450	107.94	250	705.35	200	307.47	107.47	200
Mileage/travel	250	224.58	275	177.21	250	66.51	-183.49	150
Chair/members' allowance	200		200	0	100	0	-100	100
Lighting electricity costs	900	648.58	700	665.95	750	368	-382	750
Lighting maintenance	1200	178.48	180	178.48	200	1279.16	1079.16	200
Newsletter/surveys	200		100	6	0	0	0	0
SLCC membership					145	0	-145	145
KALC membership	657	538.3	612	549.87	370	365.74	-4.26	375
CPRE membership					62	0	-62	62
ICO registration					44	47	3	47
Training	1200	736	1000	434	800	55	-745	800
Audit	180	220	180	180	200	180	-20	1000
Insurance	374	403.41	410	412.37	410	357.34	-52.66	410
Hall hire	420		348	570	348	408	60	448
Website & emails	330	397.13	353	308.13	403	468.13	65.13	400
Elections					1000	0	-1000	1000
Village hall			1100	955	1100	876	-224	850
Burial ground			800	1126	800	0	-800	0
Defibs		2010.27			0	0	0	250
Wreath			50	50	60	50	-10	50
Legal fees			500	179.25	500	0	-500	0
Grants for community events				506.42	500	0	-500	0
s106 monies				11832.23	0	0	0	0
Grants (s137)	2950	328.48	0	0	0	0	0	0
Bank charges							0	82
Total	18066	15049.65	17103	29098.26	18470	15650.29	-2819.71	18631
Precept	14000	14000	17013	17013	18320	18320	0	21000
Lighting grant	90	90	90	460	0	50	50	0
Bank interest		205.4		10446.46	150	226.77	76.77	50
Other						12	12	0
Total	14090	14295.4	17103	36	18470	18608.77	138.77	21050
				206.69				
Balance	-3976	-754.25	0	28162.15	0	2958.48	2958.48	2419
Council tax base	377.01		371.97		374.56			386.13
Band D property % increase	37.13		45.74		48.91			54.39
			23.17		6.94			11.19
Reserves						21862.64		

Annual Internal Audit Report 2025/26

Selling Parish Council

www.sellingparishcouncil.gov.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.			✓ NONE
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
			✓

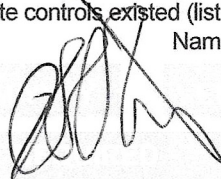
For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed). Date(s) internal audit undertaken

07/05/2026

Name of person who carried out the internal audit

LIONEL ROBBINS

Signature of person who carried out the internal audit



Date

07/05/2026

*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).

**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).

**SELLING PARISH COUNCIL
STATEMENT OF INTERNAL CONTROL
FOR THE YEAR ENDING 31ST MARCH 2026**

1. SCOPE OF RESPONSIBILITY

Selling Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place at the Council for the year ended 31st March 2026 and up to the date of approval of the annual report and accounts accords with proper practice.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council

The Council has appointed a Chair who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

The Council reviews its obligations and objectives and approves budgets for the following year at its December meeting. The December meeting of the Council approves the level of precept for the following year.

The full Council monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Parish Clerk.

The Council carries out regular reviews of its internal controls, systems and procedures.

Clerk to the Council / Responsible Financial Officer

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to, and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

Payments

All payments are reported to the Council for approval. Two Members of the Council must authorise every cheque, BACS payment, standing order and direct debit.

Income

All income is received and banked in the Council's name in a timely manner and reported to the Council.

Risk Assessments / Risk Management

The Council carries out risk assessments in respect of actions and regularly reviews its systems and controls.

Internal Audit

The Council has appointed an independent Internal Auditor who reports to the Council on the adequacy of its:

- Records
- Procedures
- Systems
- Internal Control
- Regulations
- Risk Management
- Reviews

The effectiveness of the internal audit system is reviewed annually.

External Audit

The Council does not exceed the £25,000 threshold and is therefore not subject to an external audit.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of effectiveness is informed by the work of:

- the full Council
- the Clerk to the Council / Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks
- the independent Internal Auditor who reviews the Council's system of internal control
- the number of significant issues that are raised during the year.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

No significant internal control issues were identified during the 2025 to 2026 financial year.

Whilst no significant internal control issues were identified during the year, the Council strives for the continuous improvement of the system it has adopted for internal control and has addressed all of the minor issues and weaknesses raised and reported during the review process.

Chair
Selling Parish Council

Clerk
Selling Parish Council

Date

Annual Governance and Accountability Return 2025/26 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England where the higher of gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2026** Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - c) **Annual Internal Audit Report (page 4)** **must** be completed by the authority's internal auditor.
 - d) **Section 1 – Annual Governance Statement (page 5)** **must** be completed and approved by the authority.
 - e) **Section 2 – Accounting Statements (page 6)** **must** be completed and approved by the authority. **NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement **before** approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2026**

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2025/26**, page 4
- **Section 1 – Annual Governance Statement 2025/26**, page 5
- **Section 2 – Accounting Statements 2025/26**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2025/26 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2025/26, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review **must** do so at a meeting of the authority after 31 March 2026. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption **must** be returned to the external auditor no later than **30 June 2026** Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority **must** publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026)
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights for a single period of 30 working days for inspection (this excludes weekends and public Holidays) which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – ‘No’ answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is ‘no’, is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority’s approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

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

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.

ENTER NAME OF AUTHORITY

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:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2025/26:

ENTER AMOUNT £00,000

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

SIGNATURE REQUIRED

DD/MM/YYYY

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

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

ENTER NAME OF AUTHORITY

ENTER PUBLICLY 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	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.			
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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			
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 <i>(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)</i> .			
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
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

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*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:

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' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

*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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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.

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>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.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11. Do the figures in the accounting statements above exclude any Trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

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.

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Attachment 1.1 - Bank Reconciliation - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025 (selected)

Point 1.10 - "Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority".

Point 5.20 - "The year-end bank reconciliation is a key financial control as it will provide evidence to support the total cash and short-term investments balance shown in Line 8 in Section 2 of the authority's AGAR. As bank statements may be made up to different dates in the month, care should be taken, particularly at year-end, to ensure that the statement being reconciled includes balances as at 31 March".

Point 5.175 - "Where an authority holds short-term investments such as deposit or savings accounts, all year-end balances must be reported in detail within the bank reconciliation and be included in the sum of line 8". For more information on short-term investments, please see point 2.23 of the Practitioner's Guide 2025.

Instructions for completing this template

1. Please fill in the figure from the Annual Governance and Accountability Return (AGAR) for the Box 8 Cash and Cash Equivalents balance.
2. Complete the relevant sections to disclose the value of any cash held at bank accounts, any other cash amounts e.g., petty cash, any unbanked cash and any unrepresented cheques. Each section includes a total and this will feed into a Net Balances figure towards the bottom of this template.
3. The final row calculates a difference between the Box 8 value per the AGAR and the adjusted bank balance at 31 March 2026. This should be NIL (or round to nil) for the balance to be satisfactorily reconciled.

NB: If the authority has either total income (Boxes 2+3) or total expenditure (boxes 4+5+6) above £500,000, the authority must provide a copy of the bank statement(s) showing the value of the bank account(s) at 31 March 2026 to support the figures per this template.

Box 8 Cash and Cash Equivalents	18,681.00	
Bank Statement Balances		
Current Account	967.99	
Reserve Account	18,189.47	
Total Cash at Bank	19,157.46	
Additional Balances e.g., petty cash, short-term investments		
Total Additional Cash Balances		
Total Balances at 31 March 2026	19,157.46	<i>calculated figure</i>
ADD unbanked cash		
Total Unbanked Cash		
LESS unrepresented cheques		
P30	0.88	
RBLI - poppy wreath	50.00	
Bex Ratchford - play bark (Gravel Master)	286.00	
Bex Ratchford - expenses (ink & Microsoft Office)	91.48	
Vision ICT - email hosting May 26-April 27	48.00	
Total Unrepresented Cheques	476.36	
Net Balances at 31 March 2026	18,681.10	<i>calculated figure</i>
Difference	- 0.10	<i>calculated figure</i>

Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and a
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'adjusted' line

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	17,013.00	18,320.00	1,307.00	7.7%	
			-		
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			1,307.00	7.7%	No further explanation needed

Box 3: Total other receipts	11,676.00	3,707.00	- 7,969.00	-68.3%	
s106 income	10,446.00	-	- 10,446.00		
VAT repayment	527.00	3,418.00	2,891.00		
			-		
			-		
			-		
Box 3: Total other receipts (adjusted)			- 414.00	-3.5%	No further explanation needed

Box 4: Staff costs	9,914.00	10,510.00	596.00	6.0%	
			-		
			-		
			-		
			-		
Box 4: Staff costs (adjusted)			596.00	6.0%	No further explanation needed

Box 5: Loan interest/capital repayments	-	-	-	#DIV/0!	
			-		
			-		
			-		
			-		
Box 5: Loan interest/capital repayments (adjusted)			-	0.0%	No further explanation needed

Box 6: Other payments	22,199.00	5,621.00	- 16,578.00	-74.7%	
s106 expenditure	11,832.00	-	- 11,832.00		
VAT	3,015.00	480.00	- 2,535.00		
			-		
			-		
Box 6: Other payments (adjusted)			- 2,211.00	-10.0%	No further explanation needed

Box 9: Fixed assets plus long-term investments	9,840.00	9,840.00	-	0.0%	
			-		
			-		
			-		
			-		
Box 9: Fixed assets plus long-term investments (adjusted)			-	0.0%	No further explanation needed

Box 10: Total borrowings	-	-	-	#DIV/0!	
			-		
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			-	0.0%	No further explanation needed