FALFIELD PARISH COUNCIL

ANNUAL GOVERNACE RETURN FOR THE YEAR ENDING 31ST MARCH 2025

Contents

INTERNAL AUDIT ON FALFIELD PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2025

Carried out by Emma Pattullo, Clerk/RFO to Aust Parish Council

Internal Audit objective	***JPAG 2024 Practitioners Guide suggested checks (****delete where not relevant to this authority****)***	**Findings**	**Recommendations/actions required**
A. Appropriate accounting records have been properly kept throughout the year. AND I. Periodic bank account reconciliations were properly carried out during the year	*• Ensure correct roll forward of the prior year balances* *• Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained* *• Ensure that bank reconciliations are prepared routinely, subject to independent scrutiny and sign-off by members* *• Verify the year-end bank reconciliation and ensure accurate disclosure of the combined cash and bank balances in AGAR box 8*	Cash book and accounting records kept using Excel. Sample of financial transactions checked: invoice, reporting to council, authorisation and bank payment. End of year bank reconciliation checked against statements and cash book. Correctly recorded in draft AGAR statement box 8.	None
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	*• Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with SOs and FRs, which should be based on the latest version.* *• Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (SO18 in NALC model)* *• Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation* *• Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments* *• Check that VAT reclaims are prepared and submitted in a timely manner in line with the*	Standing orders and financial regulations based on latest NALC models and consistent with Procurement Act requirements. Internal controls for checking invoices and authorising payments are adequate. Bank mandate checked, clerk can set up payments with two councillors to authorise. VAT reclaims made annually using the VAT126 process.	None

Internal Audit objective	***JPAG 2024 Practitioners Guide suggested checks*** *(delete where not relevant to this authority)*	**Findings**	**Recommendations/actions required**
	underlying records and in accordance with current HMRC requirements • *Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place*		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	• *Ensure that authorities have prepared, and formally adopted, an appropriate and comprehensive register of assessed risks, both regular and ad hoc* • *Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' liability, fidelity / employees (including councillors) liability, business interruption and cyber security* • *Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation* • *Review the effectiveness of internal control carried out by the authority*	Risk review carried out Oct'24 (ref: 1886/24.1). Appropriate levels of insurance cover in place. Council does not operate a play area or sports pitch. Village Green and street furniture inspected annually. Internal control procedures are sound.	None
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	• *Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable* • *Ensure that current year budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances* • *Review the budget performance either during the year or at the financial year-end seeking*	Budget set Nov.'23 (ref: 1752/23.6) and precept resolved as a result of budget. Budget monitoring presented to each council meeting as part of financial statement. Variances adequately explained.	None

Internal Audit objective	*JPAG 2024 Practitioners Guide suggested checks (delete where not relevant to this authority)*	Findings	Recommendations/actions required
	explanations for any significant or unanticipated variances *• Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process* *• Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts*	Earmarked reserves held and reviewed monthly as part of financial statement. General reserves appeared low at end of financial year but a large VAT reclaim was in progress (which will bring general reserves back to a normal level early in next financial year.)	
E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	*• Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income*	Income properly received, recorded and banked. Receipts reported to each council meeting.	None
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT accounted for	*A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "Not covered" response is frequently required in this area.* *• Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc)* *• Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held* *• Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held* *• Ensure that VAT is identified wherever incurred and appropriate* *• Physically check the petty cash and other cash floats held*	No petty cash held.	Not applicable

Internal Audit objective	*JPAG 2024 Practitioners Guide suggested checks (delete where not relevant to this authority)*	Findings	Recommendations/actions required
	• Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings		
G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	*• Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract • Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours • Ensure that appropriate tax codes are being applied to each employee • Where free or paid for software is used, ensure that it is up to date. • For the test sample of employees, ensure that tax is calculated appropriately • Check the correct treatment of Pension contributions • For NI, ensure that the correct deduction and employer's contributions are applied: • Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.*	Clerk is sole employee, contract seen. Salary amendments minuted and correctly calculated. PAYE reporting via Basic Tools. No pension scheme as sole employee is under the threshold. Pensions Regulation declaration up to date.	None
H. Asset and investment registers were complete and accurate and properly maintained	*Tangible Fixed Assets: • Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets • Physically verifying the existence and condition of high value, high risk assets may be appropriate • Additions and disposals records should allow tracking from the prior year to the current • Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the*	Asset register maintained and published. Total asset value correctly recorded in AGAR box 9.	None

Internal Audit objective	***JPAG 2024 Practitioners Guide suggested checks*** **(***delete where not relevant to this authority***)**	**Findings**	**Recommendations/actions required**
	prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals *● Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority*		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	*Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at section 2 of the AGAR reflects the detail in the accounting records maintained for the financial year.*	Cash book and accounting records maintained using Excel. Supported by audit trail. Power of spend recorded, including s137 where applicable. Several payments have been tracked – see section A. Draft AGAR accounting statement consistent with cash book.	None
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	*IAs should ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000)* *● the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline* *● that it has been published, together with all required information on the Authority's website and noticeboard*	Not applicable	Not applicable
L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with	*IAs should review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.*	Council is above Transparency Code threshold but meets the requirements anyway.	None

Internal Audit objective	***JPAG 2024 Practitioners Guide suggested checks (****delete where not relevant to this authority**)*	**Findings**	**Recommendations/actions required**
any relevant transparency code requirements			
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	*IAs should acquire / examine a copy of the required "Public Notice", ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.* *IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR*	Public rights notice correctly completed and displayed. Dates were confirmed in minutes.	None
N. The authority complied with the publication requirements for the prior year AGAR.	*IAs should ensure that the statutory disclosure/publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.*	Publication requirements fully met.	None
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee	*Not applicable*	Not applicable	Not applicable
Minutes and supporting papers	*Review all full authority and committee minutes (and supporting papers) to gain an overview of the authority's financial and governance controls, monitoring that no actions of a potentially unlawful nature are being considered or any such decisions have been taken and that approval of all minutes is in accordance with legislation.*	Minutes and agendas published and demonstrate a well-run and efficient council.	None

Conclusion of Internal Audit on Falfield Parish Council for the year ending 31st March 2025

Acting independently, I have carried out an Internal Audit of the policies and practices of Falfield Parish Council, in order to enable positive response by the relevant assertion in Section 2 of the Annual Return for the year ending 31st March 2025.

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place and that they are adequate in protecting the use of public money.

Name: Emma Pattullo
(Clerk/RFO – Aust Parish Council)

Signed: E Pattullo Date: 30th April 2025

GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR)

AGAR – Internal Audit Report page 3

Annual Internal Audit Report 2024/25

FALFIELD PARISH COUNCIL

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During the financial year ended 31 March 2025, 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 2024/25 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. Petty cash payments were properly supported by receipts, all petty 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 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
O. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

30/04/2025

Name of person who carried out the internal audit

EMMA PATTULLO

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

Date 30/04/2025

***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 2024/25

We acknowledge as the members of:

FALFIELD PARISH COUNCIL

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 2025, that:

	Agreed Yes	No*	N/A	'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 took all reasonable steps to assure 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.			✓	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

19/05/2025

and recorded as minute reference:

1985/25.4

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

Chair [redacted]

Clerk [redacted]

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AGAR – Section 2 – Accounting Statements for 2024/25 (page 5)

Section 2 – Accounting Statements 2024/25 for

FALFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*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	158,328	53,795	*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	8,442	10,864	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	9,115	22,693	*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	7,885	8,349	*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	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	114,205	64,666	*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	53,795	14,337	*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	53,795	14,337	*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	13,607	14,935	*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	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)			✓	*The figures in the accounting statements above exclude any Trust transactions.*

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]

Date 19/05/2025

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

19/05/2025

as recorded in minute reference:

1985/25.5

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

[redacted]

AGAR Section 3 – External Auditors Report & Certificate 2024/25 (page 6)

Section 3 – External Auditor's Report and Certificate 2024/25

In respect of **Falfield Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2024/25

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority should give consideration to their level of reserves as, after accounting for earmarked reserves, general reserves are low. The Practitioners Guide notes that the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure, dependent on the size and activity level between councils. The smaller authority's general reserves represent less than three months of expenditure.

The internal auditor answered "Yes" to internal control objective K in error.
K: If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")
The authority's 2023/24 AGAR was subject to a limited assurance review as evidenced by the audit opinion on the 2023/24 AGAR available on the authority's website. The internal auditor has subsequently amended the form and has changed their response to 'not covered'.

A donation was made to the Citizens Advice Bureau which was authorised under s137 of the Local Government Act 1972. Section 137 of the Local Government Act 1972 gives smaller authorities the ability to spend a limited amount of money for purposes for which they have no other specific statutory power. It allows smaller authorities to spend money on projects they believe will benefit some or all of their residents. In this case the payment could have been authorised under another statutory power S142(2A) of the Local Government Act 1972, power to assist voluntary organisations to provide advice and information to individuals.

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

BDO LLP Southampton

External Auditor Signature: DocuSigned by: BDO LLP 467DFB740A8A428...

Date: 15 September 2025

Explanation of Significant Variances
Accounting Statements

Accounting statements 2024-25

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending				**Notes and guidance**	**Explanation required**
	31-Mar-24	**31-Mar-25**	**Variance £**	**Variance %**	**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	158,328	53,795			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	8,442	10,864	2422	29%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	Please explain within the relevant tab
3. (+) Total other receipts	9,115	22,693	13578	149%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	7,885	8,349	464	6%	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.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	114,205	64,666	-49539	-43%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	53,795	14,337			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short term investments	53,795	14,337			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	13,607	14,935	1328	10%	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.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

2. Precept or rates and levies

<u>Precept or rates and levies</u>

2023/24	8442	2024/25	10864
		Difference	2422
		% Change	***29%*** Yes explain

Use the table below to breakdown your explanation

	2023/24 £	2024/25 £	Difference	Explanation (Ensure each explanation is quantified)
	8442	10864	***2422***	Increase to cover the projected budget expenditure of £10,864.00 due to increases in Staff costs, Insurance and admin costs. Also to less reliance on Council reserves to make up any shortfall as at the time of setting the precept the projected expenditure exceeded receipts by £1,300.00
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**8442**	**10864**	**2422**	

3. Other Receipts

Other receipts

2023/24	9115	2024/25	22693
		Difference	13578
		% Change	***149%*** Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

	2023/24 £	2024/25 £	Difference	Explanation (Ensure each explanation is quantified)
	-	7,709.19	7,709.19	Community Infastructure Levy income
	7,292.54	11,797.23	***4,504.69***	VAT refund for 2023/24
	208.34	1,492.45	***1,284.11***	Improved interest received by switching banks and holding more funds in account earning interest
	-	1,684.00	***1,684.00***	Insurance claim in relation to two vandalised wooden benches
	10.00	10.00	-	Village Hall peppercorn rent
	580.00	-	- ***580.00***	Donations - no donations received in 2024/25
	1,024.55	-	- ***1,024.55***	Refund of advance made to contractor who subsequently died before work was started
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total	**9,115.43**	**22,692.87**	**13,577.44**	

6. Payments

All other payments

2023/24	114205	2024/25	64666
		Difference	-49539
		% Change	***-43%*** yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

	2023/24 £	2024/25 £	Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
	942.36	940.42	***-1.94***	Office, administration and website costs (including hire of room for meetings)	
	175.00	0.00	***-175***	Election costs	
	420.00	420.00	***0***	External audits	
	264.00	264.00	***0***	Annual Insurance	
	293.05	368.74	***75.69***	ALCA and SLCC Subscriptions	
	655.38	2220.64	***1565.26***	Maintenance - Grass cutting £440.64 , repairs to hall roof £1,440.00 , installation of AED £250.00, benches £9(	
	152.76	211.56	***58.8***	Utilities - electricity supply on Village Green	
	8.10	0.00	***-8.1***	Travel	
	200.00	277.75	***77.75***	Donations under Section 137	
				Grants from Community Infastructure Income	
	85544.00	47137.75	***-38406.25***	*Village Hall - Grant from Community Infrastructure levy*	
	124.00	0.00	***-124***	*Expenditure from Community Infrastructre Levy - Falfield Community Website £124.00*	
	572.90	0.00	***-572.9***	*Expenditure from Community Infrastructre Levy - Teak Comemoration Coronation bench £572.90*	
	2250.00	0.00	***-2250***	*Expenditure from Community Infrastructre Levy - Replacement of fence on Village Green £2250*	
	250.00	0.00	***-250***	*Expenditure from Community Infrastructre Levy - Electrics - Village Green £250*	
	93.00	0.00	***-93***	*Expenditure from Community Infrastructre Levy - Picnic Bench £93 (part of overal cost)*	
	1030.00	0.00	***-1030***	*Expenditure from Community Infrastructre Levy - Concrete pad / Install benches £1030*	
	2626.00	550.00	***-2076***	*Expenditure from Community Infrastructre Levy - Legals fees on behalf of St George PCC (Village Hall) £2626*	
	0.00	1500.00	***1500***	*Donation to Falfield Mothers & Baby Group*	
	0.00	750.00	***750***	*Purchase of AED and cabinet*	Yes
	18015.50	8331.47	***-9684.03***	VAT paid during the financial year	
	12.00	0.00	***-12***	Miscellaneous	
	567.00	1684.00	***0***	Purchase of two replacement wooden benches	Yes
	10.00	10.00	***0***	Village Hall Lease	
	0		***0***		
			0		
			0		
Total	**114205.05**	**64666.33**	**-50655.72**		

7. Reserves

	<u>Reserves</u>					
	Box 7	14337	Precept	10864		
				£	**£**	**£**
	Earmarked reserves:					
		Travel expenses		281.9		
		Training / Meetings		225		
		Elections		3025		
		Community Infastructure Levy		12472.87		
					16004.77	
	General reserve				-1667.53	
					-1667.53	
	Total reserves (must agree to Box 7)					**14337**

Bank Reconciliation on 31st March 2025

Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts.
It **must** agree to Box 8 in the column headed "Year ending 31 March 2025" in the Accounting Statements of the AGAR - and will also a
the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented c
entered as negative figures.

Name of smaller authority:	FALFIELD PARISH COUNCIL		
County area (local councils and parish meetings only):	SOUTH GLOUCESTERSHIRE		
Financial year ending 31 March 2025			
Prepared by (Name and Role):	James Carpenter, Clerk & RFO		
Date:	05/04/2025		
		£	£
Balance per bank statements as at 31/3/25:			
	Unity Trust Bank Current Account	1,375.99	
	Unity Trust Bank Instant Access Account	12,961.25	
[add more accounts if necessary]			
			14,337.24
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)			
	None	0.00	
			-
Add: any un-banked cash as at 31/3/25			
	N/A - No cash held	-	
			-
Net balances as at 31/3/25			**14,337.24**

Statement of Accounts for the year ending 31st March 2025

Falfield Parish Council

Statement of Accounts for the Financial Year end 31st March 2024

2023/24		2024/25	Comments
158,328.28	OPENING BALANCE	53,795.39	
17,557.43	RECEIPTS	33,556.87	
	of which:		
8,442.00	Precept	10,864.00	
7,292.54	VAT refund	11,797.23	Covering the period from November 2023 to March 2024
10.00	Rentals / refunds	10.00	
208.34	Interest	1,492.45	Councils Instant Access Account
580.00	Donations	0.00	
0.00	Insurance Claim	1,684.00	Damage to 2 wooden benches in 2023/24
0.00	Community Infrastructure Levy income	7,709.19	1st receipt in relation to planning application P22/00461/F
1,024.55	Other	0.00	
122,090.32	PAYMENTS	73,015.02	
	of which:		
7,885.27	Clerk's Salary/PAYE	8,348.69	
329.36	Administration	382.12	
120.00	Office Costs	120.00	
175.00	Election costs	0.00	
336.00	Parish Council website & emails	242.00	
420.00	Audits	420.00	AGAR audit for 2023/24
10.00	Village Hall Lease	10.00	
264.00	Insurance & Fees	264.00	
293.05	Subscriptions	368.74	Avon Local Councils Assoc and Soc of Local Council Clerks
157.00	Hire of Hall for meetings	196.30	
580.00	Asset Replacement	1,684.00	2 replacement Wooden benches following insurance claim
232.50	General Maintenance	1,780.00	Repairs to Village Hall roof, installation of AED cabinet and benches
422.88	Grass cutting (localism charge)	440.64	Village Green
85,544.00	Grants made from Community Infrastructure Levy income	48,637.75	Falfield Mothers & Toddler Group and Falfield Village Hall
6,932.90	Expenditure from Community Infrastructure Levy income	1,300.00	Defib & cabinet, £750.00. Solicitors £550.00
152.76	Utilities	211.56	
8.10	Travel	0.00	
12.00	Miscellaneous	0.00	
200.00	Section S137 payments	0.00	
0.00	Donations	277.75	
18,015.50	VAT paid out	8,331.47	As a Section 33 body the Parish Council is able to reclaim this back from HMRC
53,795.39	CLOSING BALANCE	14,337.24	
	EARMARKED RESERVES		
	of which:		
	Election Expenses	3,025.00	The amount shown against the Community Infrastructure level can only be used of the provision. improvement. replacement. operation or maintenance of infrastructure; or, anything else that is concerned with addressing the demands that development
	Travel	281.90	
	Training / Meetings	225.00	
	Community Infrastructure Levy	12,472.87	
	TOTAL EARMARKED RESERVES	16,004.77	
	BALANCE (GENERAL RESERVES)	-1,667.53	Once the above VAT has been reclaimed the Council will have £6,663.94 in its General Reserves

The above statement represents the financial position of the Council as at 31st March 2025

Signed [redacted] ....

James Carpenter Clerk & RFO

Date 19/5/2025

Signed [redacted] ....

Chair

Minute Ref 1985/ 25.3.

Notice of Conclusion of External audit

FALFIELD PARISH COUNCIL

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2025

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for **FALFIELD PARISH COUNCIL** for the year ended 31 March 2025 has been completed and the accounts have been published.

2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of **FALFIELD PARISH COUNCL** on application to:

(a) Mr J. Carpenter, Clerk & RFO
Whitegates, Sundayshilll Lane
Falfield, Wotton under Edge
Glos. GL12 8DQ

(b) By appointment on a Monday between 9am and 4pm from 22nd September until 24th November 2025.

3. Copies will be provided to any person on payment of £0.30 (c) for each copy of the Annual Governance & Accountability Return.

(d) Announcement made: Mr J. Carpenter, Clerk & RFO

(e) Date of announcement: 17th September 2025