

# Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

WEST HUNSBURY PC

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
			✓
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>

**\*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:

21.05.2026

and recorded as minute reference:

26/098.1

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

Chair



Clerk



westhunsburyparishcouncil.gov.uk

## Section 2 – Accounting Statements 2025/26 for

### WEST HUNSBURY PARISH COUNCIL

	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 <b>must</b> agree to underlying financial records.</i>
1. Balances brought forward	38,894	45,018	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	27,500	28,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,874	1,099	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	14,164	15,321	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	14,086	21,524	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	45,018	37,772	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	45,018	37,772	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	37,438	42,459	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).
<b>For Local Councils Only</b>	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**



Date

02.04.2026

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

21.05.2026

as recorded in minute reference:

26.098.2

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



## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the "Annual Financial Statement for the year ending 31 March 2026" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. It must also agree to Box 8 in the "Annual Financial Statement for the year ending 31 March 2026" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:

WEST HUNSBURY PARISH COUNCIL

County area (local councils and parish meetings only):

NORTHANTS

### Financial year ending 31 March 2026

Prepared by (Name and Role):

FIONA YOUNG CLERK & RFO

Date:

22/04/2026

### Balance per bank statements as at 31/3/2026:

£

£

BARCLAYS 1  
BARCLAYS 2

6,121.5  
31,649.8

[add more accounts if necessary]

37,771.3

Petty cash float (if applicable)

-

Less: any unpresented cheques as at 31/3/2026 (enter these as negative numbers)

item 1  
item 2  
item 3  
item 4  
item 5  
item 6  
item 7  
item 8

[add more lines if necessary]

Add: any un-banked cash as at 31/3/2026

-

**Net balances as at 31/3/2026 (Box 8)**

**37,771.3**

## Explanation of variances – pro forma

Name of smaller authority: **West Hunsbury Parish Council**  
 County area (local councils and Northants): **Northants**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year.

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	50,606	38,894				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	25,000	27,500	2,500	10.00%	NO		
3 Total Other Receipts	505	6,874	6,369	1261.19%	YES		Other Receipts 23/24 Interest £505.39 = Total <b>£506.39</b> Other Receipts 24/25 Interest <b>£486.42</b> +HMRC Refund <b>£6407.47</b> = Total <b>£6874</b> Difference is <b>£6369.00</b>
4 Staff Costs	13,640	14,184	524	3.84%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	23,578	14,086	-9,492	40.26%	YES		Payments 23/24 Expenses £334.20 + Mileage £18.00 + Payroll £125.00 + Training £348.11 + Parish phone £67.92 + Printing £105.46 + Books £66.66 + Insurance £351.56 + Audit £466.00 + Subs £1989.67 + Website £1335.00 + Grants £1350.16 + defib £114.00 + street furniture £1143.89 + Bins £5376.45 + repairs £86.96 + £Christmas £647.50 + Event £4986.16 + Remembrance £42.49 + Parish plan £1610.92 = <b>£23578</b> LESS Payments 24/25 Expenses £426.04 + mileage £27 + Payroll £197.50 + training £115 + Mobile £73.59 + Books £140.05 + insurance £401.24 + audit £490 + subs £1904 + website £435 + grants £4830 + grant £315.56 + defib £2045 + street furniture £100.70 + bus shelter £240 + bins £540 + christmas £612.93 + community events £113.32 + remembrance £250.00 + youth club £137.50 Total = <b>£14,086</b> Difference <b>-£9492.00</b>
7 Balances Carried Forward	38,893	45,018				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	38,894	45,018				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	35,718	37,438	1,720	4.82%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

**Rounding errors of up to £2 are tolerable**  
**Variances of £200 or less are tolerable**

# Annual Internal Audit Report 2025/26

WEST HUNSBURY PARISH COUNCIL  
 www.westhunsburyparishcouncil.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.			NO CASH PAYMENTS
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.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

If 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: 15-4-2026  
 Name of person who carried out the internal audit: L. LAVENDER

Signature of person who carried out the internal audit: *L. Lavender*

Date: 15-4-2026

\*If the response is 'no' please state the implications and action being taken to address any weaknesses 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).

# Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	West Hunsbury Parish Council		
Name of Internal Auditor:	L Lavender	Date of report:	15-04-2026
Year ending:	31 March 2026	Date audit carried out:	15-04-2026

*Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.*

**The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.**

## To the Chair of the Council:

I completed the year-end audit review of West Hunsbury Parish Council on 15<sup>th</sup> April 2026. I would take this opportunity to thank Fiona Young, the Parish Clerk, for her help and assistance.

I reviewed the information available on [www.westhunsburyparishcouncil.gov.uk](http://www.westhunsburyparishcouncil.gov.uk). I was able to access a well ordered and detailed set of documents and records. By examination of these documents & records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Form 3. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

## Comments

- I note the new website will be further developed & individual emails have been issued
- I recommend that a data audit/map is produced during this financial year.
- The PC to ensure receipt of the completion of audit certificate is minuted.

This report is based on the evidence made available to me. It would be incorrect to view *internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud*. Consequently, the report is limited to those matters set out above.

Yours sincerely,



Lynn Lavender MA FSLCC  
 Cilca & Pialc  
 Internal Auditor to the Council  
 Lynnlavender\_5@hotmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	38894	45018
2. Annual precept	27500	28500
3. Total other receipts	6874	1099
4. Staff costs	14164	15321
5. Loan interest/capital repayments	-	-
6. Total other payments	14086	21524
7. Balances carried forward	45018	37772
8. Total cash and investments	45018	37772
9. Total fixed assets and long-term assets	37438	42459
10. Total borrowings	-	-

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England – The Practitioner’s Guide*. It is a guide to the accounting practices to be followed by local councils, and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://northantscalc.gov.uk/practitioners-guide>.

# CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

**This form is only for use by smaller authorities subject to a review and should not be published on your website**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of smaller authority: West Hunsbury  
PC

County Area (local councils and parish meetings)  
onl Northants

**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on 3 June 2026

and ending on 14 July 2026

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2026 (i.e. Wednesday 1 July – Tuesday 14 July). The period should not commence before the approval of the AGAR.

We have suggested the following dates: Wednesday 3 June – Tuesday 14 July 2026 The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026.)

Signed:  Fiona Young

Role: Clerk & RFO