

Receipts and Payments

2025/26

VAT

DATE (dd/mm/yyyy)	TRANSACTION	REFERENCE	CODE	DEPOSITS	PAYMENTS	NET	Amount	BALANCE
01/04/2025	BROUGHT FORWARD							£15,928.19
03/04/2025	Amazon card payment	1/25	13		24.97			15,903.22
09/04/2025	Interest		3	12.65				15,915.87
16/04/2025	Play Area Equipment Refund	2/25	14	280.80				16,196.67
22/04/2025	Bank Service Charge	3/25	17		4.25			16,192.42
22/04/2025	Microsoft Annual Subscription	4/25	18		84.99			16,107.43
23/04/2025	Wiltshire Council Precept 1	5/25	1	10,800.00				26,907.43
28/04/2025	Grant - Heytesbury Social	6/25	7		250.00			26,657.43
30/04/2025	HR Support	7/25	9		229.63			26,427.80
30/04/2025	Hospital of St John room hire	8/25	11		20.00			26,407.80
30/04/2025	Locum Clerk (March wage)	9/25	16		474.88			25,932.92
30/04/2025	Wiltshire Association of Local Clerks Subscription	10/25	18		358.55			25,574.37

Heytesbury Imber & Knook Parish Council



Your Account

Sort Code



Account Number



COMMUNITY ACCOUNT

01 April 2025 to 30 April 2025

Money In	£11,080.80	Balance on 01 April 2025	£533.53
Money Out	£1,447.27	Balance on 30 April 2025	£10,167.06

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
03 Apr 25	AMAZON* RN29K4MR4 CD 3813	DEB		24.97	508.56
16 Apr 25	WWW.SUTCLIFFEPLAY. CD 3813	DEB	280.80		789.36
22 Apr 25	SERVICE CHARGES REF : 452039586	PAY		4.25	785.11
22 Apr 25	MICROSOFT*MICROSOF CD 5343	DEB		84.99	700.12
23 Apr 25	WILTSHIRE COUNCIL 258464	BGC	10,800.00		11,500.12
28 Apr 25	HEYTESBURY SOCIAL 200000001546143031 VE	FPO		250.00	11,250.12
30 Apr 25	PENINSULA BUSINESS 000HEY024	DD		229.63	11,020.49
30 Apr 25	HOSPITAL OF ST JOH 600000001551201881 INVOICE	FPO		20.00	11,000.49
30 Apr 25	KARUNGI GRANT 300000001554881981	FPO		474.88	10,525.61
30 Apr 25	WALC 500000001551466527 WALC-0316 200506 10	FPO		358.55	10,167.06

Transaction types

BGC Bank Giro Credit	BP Bill Payments	CHG Charge	CHQ Cheque
COR Correction	CPT Cashpoint	DD Direct Debit	DEB Debit Card
DEP Deposit	FEE Fixed Service	FPI Faster Payment In	FPO Faster Payment Out
MPI Mobile Payment In	MPO Mobile Payment Out	PAY Payment	SO Standing Order
TFR Transfer			



Commercial Instant Access Account Statement

Printed: 20 May 2025

Heytesbury Imber & Knook Parish Council

Sort code 61 05 55

Account number 1 233 000 7

BIC: LLOYGB33

IBAN: GB25 6105 5512 3099 1307 0006 70

The data shown on your statement was correct at the time of printing. Please remember, this isn't an official bank copy.

Please check your statement. If you think that something looks incorrect, please call us on 0345 072 5555 Monday to Friday, 7:00am - 8:00pm; Saturday, 9:00am - 2:00pm (+44 (0) 1733 347 338, from outside the UK). Or Textphone 0345 601 6909.

Date	Description	Type	In (£)	Out (£)	Balance (£)
09 May 25	INTEREST (GROSS)		10.55		15417.86
09 Apr 25	INTEREST (GROSS)		12.65		15407.31
10 Mar 25	INTEREST (GROSS)		11.80		15394.66
10 Feb 25	INTEREST (GROSS)		13.47		15382.86
09 Jan 25	INTEREST (GROSS)		13.04		15369.39
09 Dec 24	INTEREST (GROSS)		7.66		15356.35
27 Nov 24	HEYTESBURY IMBER & 309913 00085129	TFR	10000.00		15348.69
11 Nov 24	INTEREST (GROSS)		4.83		5348.69
09 Oct 24	INTEREST (GROSS)		4.39		5343.86
09 Sep 24	INTEREST (GROSS)		4.53		5339.47
09 Aug 24	INTEREST (GROSS)		5.27		5334.94
09 Jul 24	INTEREST (GROSS)		5.50		5329.67
10 Jun 24	INTEREST (GROSS)		6.06		5324.17
09 May 24	INTEREST (GROSS)		5.68		5318.11
09 Apr 24	INTEREST (GROSS)		5.48		5312.43
11 Mar 24	INTEREST (GROSS)		5.85		5306.95
09 Feb 24	INTEREST (GROSS)		5.85		5301.10
09 Jan 24	INTEREST (GROSS)		5.46		5295.25
11 Dec 23	INTEREST (GROSS)		6.02		5289.79
09 Nov 23	INTEREST (GROSS)		5.83		5283.77
09 Oct 23	INTEREST (GROSS)		4.85		5277.94
11 Sep 23	INTEREST (GROSS)		4.92		5273.09
09 Aug 23	INTEREST (GROSS)		3.89		5268.17

Name authority: Heytesbury Imber & Knook PC

Bank Reconciliation

Date: 30/04/2025

Prepared by (Name and Role): Karungi Grant Locum Clerk & RFO

Approved by:

£ £

Balance per bank statements @ 31.03.25

Current Account	HIK				£533.53
Savings @ 10.03.25	HIK				£15,394.66

15,928.19

Less: outstanding items @ 30.04.2025

Amazon					(24.97)
Bank charge					(4.25)
Microsoft Annual Subscription					(84.99)
Grant - Heytesbury Social					(250.00)
HR Support					(229.63)
HSJ room hire					(20.00)
Locum Clerk (March)					(474.88)
WALC Subscription					(358.55)

(1,447.27)

Add: unbanked income @ 30.04.2025					-
Interest Saving 30.04.2025					12.65
Play Area - Refund					280.8
Precept 1					10,800.0

11,093.45

Net balance @ 30.04.2025

25,574.37

Balance per bank statements @ 30.04.25

Current Account	HIK				£10,167.06
Savings @ 09.04.25	HIK				£15,407.31

25,574.37

Date (dd/mm/yyyy)	Description	Reference	Code	Receipts	Payments	Net	Amount	Balance
01/04/2024	Opening balance							£16,876.39
09/04/2024	Bank interest		3	5.48				16,881.87
11/04/2024	Auditing Solutions Ltd	4/24	5		276.00	230.00	46.00	16,605.87
18/04/2024	HMRC VAT refund	7/24	4	654.76				17,260.63
19/04/2024	Jubilee Consumables cartridge for printer	5/24	17		24.35	20.29	4.06	17,236.28
19/04/2024	Wiltshire Council precept	6/24	1	10,450.00				27,686.28
22/04/2024	Hospital of St John room hire	2/24	11		20.00			27,666.28
22/04/2024	Microsoft card payment	1/24	10		59.99	49.99	10.00	27,606.29
25/04/2024	April payroll	3/24	16		743.75			26,862.54
26/04/2024	idverde grounds maintenance	8/24	8		277.39	231.16	46.23	26,585.15
09/05/2024	Bank interest		3	5.68				26,590.83
20/05/2024	Hospital of St John room hire	9/24	11		40.00			26,550.83
23/05/2024	Wiltshire Association of Local Councils subscription	10/24	18		342.73	285.61	57.12	26,208.10
24/05/2024	Zurich insurance premium	11/24	9		1,005.17			25,202.93
24/05/2024	May payroll	12/24	16		743.75			24,459.18
28/05/2024	idverde grounds maintenance	13/24	8		277.39	231.16	46.23	24,181.79
28/05/2024	Martin Champness Neat n Tidy	14/24	8		400.00			23,781.79
10/06/2024	Bank interest		3	6.06				23,787.85
20/06/2024	Lloyds Bank payment complaint BC11410243	17/24	2	50.00				23,837.85
25/06/2024	Hospital of St John room hire	15/24	11		40.00			23,797.85
25/06/2024	June payroll	16/24	16		743.75			23,054.10
25/06/2024	Notebooks 2 Go laptop repair card payment	19/24	10		170.00			22,884.10
27/06/2024	idverde grounds maintenance	18/24	8		277.39	231.16	46.23	22,606.71
27/06/2024	Clerk mileage	20/24	12		25.65			22,581.06
05/07/2024	JRB Enterprise dog bag dispenser and bags	23/24	14		172.02	143.35	28.67	22,409.04
09/07/2024	Bank interest		3	5.50				22,414.54
15/07/2024	Wiltshire Association of Local Councils training	24/24	20		42.00	35.00	7.00	22,372.54
23/07/2024	Hospital of St John room hire	21/24	11		20.00			22,352.54
25/07/2024	July payroll	22/24	16		743.75			21,608.79
26/07/2024	idverde grounds maintenance	25/24	8		277.39	231.16	46.23	21,331.40
26/07/2024	Jubilee Consumables cartridge for printer	26/24	17		24.35	20.29	4.06	21,307.05
29/07/2024	Royal British Legion wreaths card payment	27/24	13		44.48	37.07	7.41	21,262.57
30/07/2024	Wessex Rural Crafts maintenance of trees	28/24	15		300.00	250.00	50.00	20,962.57
05/08/2024	Wessex Rural Crafts maintenance of trees	29/24	15		96.00	80.00	16.00	20,866.57
07/08/2024	Martin Champness Neat n Tidy	30/24	8		450.00			20,416.57
09/08/2024	Bank interest		3	5.27				20,421.84
23/08/2024	August payroll	31/24	16		743.75			19,678.09
23/08/2024	idverde grounds maintenance	32/24	8		277.39	231.16	46.23	19,400.70
02/09/2024	Parliament Hill payment for laptop repair	35/24	2	50.00				19,450.70
05/09/2024	Harling IT Services website hosting	36/24	10		33.00			19,417.70
09/09/2024	Bank interest		3	4.53				19,422.23
18/09/2024	Wiltshire Association of Local Councils training	33/24	20		36.00	30.00	6.00	19,386.23
23/09/2024	Wessex Rural Crafts maintenance of trees	37/24	14		504.00	420.00	84.00	18,882.23
23/09/2024	Hospital of St John room hire	38/24	11		20.00			18,862.23
25/09/2024	September pay	34/24	16		743.75			18,118.48
24/09/2024	idverde grounds maintenance	39/24	8		277.39	231.16	46.23	17,841.09
25/09/2024	Wiltshire Council precept	40/24	1	10,450.00				28,291.09
27/09/2024	CPRE Wiltshire Best Kept Village Competition prize	42/24	2	30.00				28,321.09
09/10/2024	Bank interest		3	4.39				28,325.48
16/10/2024	Hospital of St John room hire	43/24	11		20.00			28,305.48
16/10/2024	Albion Stonemasons valuation and condition inspection	44/24	15		283.50	270.00	13.50	28,021.98
25/10/2024	October pay	45/24	16		743.75			27,278.23
30/10/2024	Harling IT Services Support	46/24	10		20.00			27,258.23
30/10/2024	Wessex Rural Crafts maintenance of trees	47/24	14		1,008.00	840.00	168.00	26,250.23
11/11/2024	Harling IT Services Support	48/24	10		60.00			26,190.23
11/11/2024	Ideverde grounds maintenance	49/24	8		255.79	213.16	42.63	25,934.44
11/11/2024	HR Support (OCT)	50/24	9		229.63	193.15	36.48	25,704.81
11/11/2024	Bank interest		3	4.83				25,709.64
25/11/2024	November pay	51/24	16		743.75			24,965.89
27/11/2024	Bank transfer	52/24	13		10,000.00			14,965.89
28/11/2024	Albion Stonemasons valuation and condition inspection	53/24	15		40.50			14,925.39
28/11/2024	HMRC	54/24	16		115.60			14,809.79
28/11/2024	Locum Clerk (Oct)	55/24	16		481.16			14,328.63
28/11/2024	Hospital of St John room hire	56/24	11		40.00			14,288.63
28/11/2024	Expensences - Milage	57/24	12		11.50			14,277.13

29/11/2024	ICO	58/24	18		35.00			14,242.13
02/12/2024	HR Support (NOV)	59/24	9		229.63	193.15	36.48	14,012.50
02/12/2024	RTF room hire (refund)		13	40.00				14,052.50
06/12/2024	ROSPA Inspection	60/24	8		177.60	148.00	29.60	13,874.90
09/12/2024	Bank interest		3	7.66				13,882.56
19/12/2024	Locum Clerk (Nov)	61/24	16		756.84			13,125.72
20/12/2024	December pay	62/24	16		743.75			12,381.97
30/12/2024	HR Support (DEC)	63/24	9		229.63	193.15	36.48	12,152.34
09/01/2025	Bank Interest		3	13.04				12,165.38
21/01/2025	Hospital of St John room hire	64/25	11		20.00			12,145.38
21/01/2025	Locum Clerk (Dec)	65/25	16		415.52			11,729.86
27/01/2025	January pay	66/25	16		1,018.75			10,711.11
27/01/2025	HMRC	67/25	16		15.80			10,695.31
30/01/2025	HR Support (JAN)	68/25	9		229.63			10,465.68
10/02/2025	Bank Interest		3	13.47				10,479.15
11/02/2025	Bird boxes	69/25	14		24.88			10,454.27
11/02/2025	Moss Cleaner	70/25	14		68.97			10,385.30
18/02/2025	Dog poop bags		14		77.22			10,308.08
18/02/2025	Expensences - Phone	72/25	12		29.36			10,278.72
25/02/2025	HMRC	73/25	16		1.60			10,277.12
25/02/2025	February pay	74/25	16		771.23			9,505.89
28/02/2025	HR Support (Feb)	75/25	9		229.63			9,276.26
03/03/2025	Village Hall Hire	76/25	11		24.00			9,252.26
03/03/2025	Locum Clerk (Jan)	77/25	16		467.46			8,784.80
07/03/2025	Play Area equipment		14		1,159.20			7,625.60
10/03/2025	Bank interest		3	11.80				7,637.40
14/03/2025	Play Area equipment	79/25	14		230.66			7,406.74
24/03/2025	Hospital of St John room hire	80/25	11		60.00			7,346.74
24/03/2025	Bank charges	81/25	3		4.25			7,342.49
25/03/2025	March pay	82/25	16		709.79			6,632.70
31/03/2025	HR Support	83/25	9		229.63			6,403.07
31/03/2025	Locum Clerk (Feb)	84/25	16		474.88			5,928.19

Total	21,812.47	32,760.67	5,039.17	960.87
-------	-----------	-----------	----------	--------

Reconcilliation

Receipts	Payments	VAT	Balance
21,812.47	32,760.67		£5,928.19

Heytesbury, Imber and Knook Parish Council - Asset register

Approved at the meeting of Heytesbury, Imber and Knook Parish Council on 27 May 2025

	Item	Location	Date acquired	Notes	Purchase cost
	Benches				
1	Wooden bench	High Street/Little London	Unknown		£2,995
2	Wooden bench	Mantles Lane	Unknown		}
3	Wooden bench	Park Street	Unknown		}
4	Wooden bench	Tytherington	Unknown		}
5	Recycled bench	Play area	2012		£450
6	Recycled bench	High Street/Little London	2012		£450
7	Recycled bench	Mill Lane and Tytherington Road junction	May 2016		£373
8	Recycled bench	Knook by the river	July 2009		£373
9	Recycled bench	Newtown	February 2014		£374
10	Picnic bench	Allotments	May 2022		£100
11	Bench	Park Street	Unknown		£404
12	Bench	St Johns/Park Street	Unknown	Ownership unknown. Community asset. Nominal value.	£1
13	Picnic benches (two)	Play area	May 2022		£200
14	Picnic bench bases (two)	Play area	November 2022		£817
	Litter bins				
15	Litter bin	Play area	July 2011		£440
16	Litter bin	Play area	November 2022		£205
	Noticeboards				
17	Noticeboard	High Street, Heytesbury	February 2014		£613
18	Noticeboard	Knook	February 2014		£662
19	Noticeboard	Tytherington	February 2014		£613
	Dog bag dispensers				
20	Dog bag dispenser	Mill footpath, Heytesbury	November 2021		£79
21	Dog bag dispenser	Knook crossroads	November 2021		£79

22	Dog bag dispenser	Tytherington	April 2018	Made locally. This dispenser was replaced with a dispenser from another location	£79
23	Dog bag dispensers	Park Street and Newtown, Heytesbury	Feb 2020/Dec 2020		£166
24	Dog bag dispenser	Little London	February 2014	2023 Replaced	£79
25	Dog bag dispenser	High Street, Heytesbury	August 2023		£79
26	Dog bag dispenser	Park Lane, Heytesbury	August 2023		£79
	Play area				
27	Swings (four)	Play area	2003	Replacement seats £400 March 2018 funded by donation. April/May 2025 Replacement swing chains £1200	£4,734
28	Cone climber	Play area	2003		£5,978
29	Trim trail	Play area	July 2011		£7,249
30	Parish king	Play area	July 2011		£11,300
31	Picnic table	Play area	December 2015		£570
32	Playground surfaces	Play area	July 2011		£17,185
33	Basket swing	Play area	October 2022		£6,439
	Land				
34	Allotments	Knook	August 2012 community asset transfer.	Community asset. Nominal value.	£1
	Historic assets				
35	Blind house	High Street, Heytesbury	Ownership confirmed as council transferred in 1963. Deeds held on file.	£22,517 cost of repairs 2007. Insurance value £120,000. Insurance company advised. Historic community asset. Nominal value.	£1

36	War memorial	High Street, Heytesbury	Ownership unknown.	Insured by council. Insurance valuation 18 January 2022 - £25,000 notified to insurance company January 2022. Historic community asset. Nominal value.	£1
	Trees				
37	Tree	Mill Lane and Tytherington Road junction	February 2019		£218
38	Tree	Tytherington	October 2023		£58
	Miscellaneous				
39	Blue plaque	High Street, Heytesbury	December 2023		£167
40	Plastic chairs (35)				£1,927
41	Trestle tables (seven)	Church			}
42	Card tables (nine)	Cllr K Riggs			}
	Office				
43	Laptop	Clerk	April 2023		£556
44	Printer	N Williams	May 2017		£90
45	Litter Picking Equipment	P Fellowes and C Barker Bennett		Hi-Fiz vests, Litter pickers, gloves, bag holders, wheelbarrow and shovel	}
	Total				£63,189
	Disposal of assets	Item	Location	Date of disposal	Purchase cost
		Laptop	Clerk	May 2023	£400
		Dog bag dispenser	Mill footpath, Heytesbury	June 2023	£5
		Dog bag dispenser	Tytherington		£5
		Dog bag dispenser	Little London		£5

Annual Governance and Accountability Return 2024/25 Form 2PM

ONLY to be completed on behalf of PARISH MEETINGS OF PARISHES NOT HAVING PARISH COUNCILS, 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 for Parish Meetings on completing Form 2PM of the Annual Governance and Accountability Return 2024/25 that have financial transactions

1. Every Parish Meeting in England where the higher of all gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2PM of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the Parish Meeting:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Parish Meetings 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** that the Parish Meeting **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 2025**. Failure to do so will result in reminder letter(s) for which the Parish Meeting will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2PM)** which is made up of:
 - c) **Annual Internal Audit Report (page 4)** **must** be completed by the Parish Meeting's internal auditor.
 - d) **Section 1 – Annual Governance Statement (page 5)** **must** be completed and approved by the Parish Meeting.
 - e) **Section 2 – Accounting Statements (page 6)** **must** be completed and approved by the Parish Meeting.

NOTE: Parish Meetings certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.
3. The Parish Meeting **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a suitable website or be displayed in the local area **before 1 July 2025**.

Publication Requirements

Parish Meetings **must** publish on a suitable website or display in the local area various documents as required by the Accounts and Audit Regulations 2015, and the Local Audit (Smaller Authorities) Regulations 2015. Parish Meetings without a website must display the documents in the local area for 14 days. These include:

- **Certificate of Exemption**, page 3
- **Section 1 – Annual Governance Statement 2024/25**, page 5
- **Section 2 – Accounting Statements 2024/25**, page 6
- 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 Parish Meeting may request a limited assurance review. If so, the Parish Meeting should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3PM of the AGAR 2024/25 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the Parish Meeting for the review will be **£210 +VAT**.

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

If it decides to certify itself as exempt, the Parish Meeting must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

Guidance notes for Parish Meetings on completing **Form 2PM** of the Annual Governance and Accountability Return (AGAR) 2024/25, Sections 1 and 2

- A Parish Meeting that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting held between **1 April and 30 June 2025**. It should not submit its AGAR to the external auditor.
- The Certificate of Exemption should be returned to the external auditor **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT.
- The Parish Meeting **must** comply with *Proper Practices* in completing Sections 1 and 2 of its 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 Parish Meeting **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 on the same day or before the accounts (Section 2) and evidenced by the agenda or minute references.
- The Chair 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 Chair is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the Parish Meeting 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 Chair, and provide a relevant email address and telephone number.**
- The Parish Meeting 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Chair, on behalf of the Parish Meeting, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The Parish Meeting **must** publish on a suitable website or publicly display in the local area 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 2025.

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 Parish Meeting'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?		
	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?		

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

Certificate of Exemption – AGAR 2024/25 Form 2PM

To be completed by all Parish Meetings that neither received gross income nor incurred gross expenditure exceeding £25,000 in the year of account ended 31 March 2024, 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 Parish Meeting has certified itself as exempt at a Parish Meeting held between **1 April and 30 June 2025** and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

ENTER NAME OF PARISH MEETING

certifies that during the financial year 2024/25, the higher of the Parish Meeting'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 Parish Meeting 2024/25:

ENTER AMOUNT £00,000

Total annual gross expenditure for the Parish Meeting 2024/25:

ENTER AMOUNT £00,000

There are certain circumstances in which a Parish Meeting will be **unable to certify itself as exempt**, so a limited assurance review will still be required. If a Parish Meeting **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 3PM 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:

- This parish has no Parish Council
- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor **has not**:
 - issued a public interest report in respect of the Parish Meeting or any entity connected with it
 - made a statutory recommendation to the Parish Meeting
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and the Parish Meeting 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, and Annual Accounting Statements still need to be fully completed and, along with a copy of this certificate and notice of the period for the exercise of public rights, published on a suitable website or be publicly displayed in the local area before 1 July 2025. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Email

ENTER EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

Place where this Certificate of Exemption is published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.)

PLACE WHERE PUBLISHED OR DISPLAYED

ONLY a copy of this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor but no later than 30 June 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Form 2PM Annual Internal Audit Report 2024/25

ENTER NAME OF PARISH MEETING

During the financial year ended 31 March 2025 the Parish Meeting's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept 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.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic and year-end bank account reconciliations were properly carried out.			
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 Parish Meeting certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the Parish Meeting had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			
M. In the year covered by this AGAR, The Parish Meeting correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by confirmation of the Chair that the notice has been published on a suitable website or publicly displayed in the local area.)</i>	Yes	No*	Not covered**
N. The Parish Meeting has complied with the publication requirements for 2023/24 AGAR. <i>(See AGAR Page 1 Guidance Notes).</i>			

For any other risk areas identified by this Parish Meeting 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).

Form 2PM Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

ENTER NAME OF PARISH MEETING

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' means that this Parish Meeting:
	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 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 Parish Meeting 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 Parish Meeting's accounts.</i>
5. We carried out an assessment of the risks facing this Parish Meeting 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 met the needs of this Parish Meeting.</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 Parish Meeting 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>

*For any statement to which the response is 'no', an explanation must be published or displayed

This Annual Governance Statement was approved at a Parish Meeting on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Form 2PM Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF PARISH MEETING

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
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			<i>Total amount of precept 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 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 Parish Meeting'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			<i>"The value of all the property the Parish Meeting 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>

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 Parish Meeting.

Signed by the Chair before being presented to the Parish Meeting for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this Parish Meeting 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