

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

COLEHILL 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*	
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 authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	✓		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***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:

06/05/2025

and recorded as minute reference:

25.25

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

Chair

Clerk

REDACTED

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Section 2 – Accounting Statements 2024/25 for

COLEHILL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	203,993	117,797	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	125,534	127,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	55,086	44,737	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	79,063	78,168	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	16,149	11,621	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	171,605	72,218	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	117,797	128,026	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	102,645	126,518	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	144,433	158,726	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	144,832	139,351	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

Laila Laddy

Date

06/05/2025

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

06/05/2025

as recorded in minute reference:

26.25

Signed by Chair of the meeting on the Accounting Statements

REDACTED

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

In respect of COLEHILL 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

(Except for the matters reported below)* 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.
(*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not 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.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Explanation of variances – pro forma

Name of smaller authority: **Colehill Parish Council**

County area (local councils and parish meetings only: **Dorset**

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

ALL Variances have been explained for transparency

Section 2	2023/24 £	2024/25 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	125,534	127,500	1,966	1.57%	The precept was increased by a minimal amount to have the least impact on residents.
Box 3 <i>Total other receipts</i>	55,086	44,737	10,350	-18.79%	<p>Income increased by £2,734.53 Interest £2,734.53</p> <p>Income decreased by £13,084.20 Banking loyalty £9.55 Colehill & Wimborne Youth & Comm Ctre £2,387.99 Access Licences: £41.86 CIL payments £10,056.00 Misc £588.80</p> <p>The increase in income was due to the Council reviewing it's short term investments and depositing some reserved funds into a higher rate account.</p> <p>The decrease in income was mainly due to a reduction in CIL, as well as a marginal drop in business banking loyalty, a reduction in Misc as last year we received an unexpected refund from some solicitors which obviously we did not have this year and a small reduction in income from the access licences as one payer was given a discretionary reduction for 'topping up' some of the gravel on the access-track used.</p>
Box 4 <i>Staff costs</i>	79,063	78,168	896.51	-1.13%	<p>Staff costs were reduced by £895.61 Net salary: +£2,754.13 Employee's Tax and NI: £2,873.52 Employee's Superannuation: £97.76 Employer's Superannuation: £227.79 Employers NI: £450.67 TOTAL £895.61</p> <p>The reduction in overall staffing cost was marginal and made up of a change in a member of staff going from full-time to part-time</p>
Box 5 <i>Loan interest/ capital repayments</i>	16,149	11,621	4,527.30	-28.04%	<p>Repayments were reduced by £4,527.30 TOTAL £4,527.30</p> <p>One section of the loan has now been repaid in full resulting in a reduction in repayments.</p>

Box 6 <i>All other payments</i>	171,605	72,218	99,387.03	57.92%	<p>Expenditure increased by £1,252.00 War memorial: £800.00 Professional Expenses £452.00</p> <p>Expenditure decreased by £100,639.03 Grants: £2,676.08 VE/Platinum Jubilee Weekend £2,688.80 Street furniture: £1,721.51 Climate Emergency £329.17 Entertainment/Events £99.92 Oliver's Park play area: £70,250.42 S.137 payments: £7,297.43 Litter clearance: £365.87 Land maintenance: £14,559.86 Publicity £316.30 Administration: £333.67</p> <p>TOTAL £99,387.03</p> <p>The expenditure increase was due to cleaning of our war memorial and a closing bill for professional expenses.</p> <p>The expenditure decrease was predominantly due to last year us carrying out a large play area refurbishment which was a 'one-off' event. We had no large tree works compared to last year and reduced grant aid requests as well as no real organised Civic events this year.</p>
Box 9 <i>Total fixed assets & long term investments & assets</i>	144,433	158,726	14,293	9.89%	<p>Values were increased by £37,708 1 additional Welcome to Colehill sign £200 Telephone box adopted £1 Oliver's Park Play equipment £36,802 2nd Honours Board purchased £705</p> <p>Values were decreased by £23,415 1 bench was gifted to a neighbouring parish after the boundary moved in last years CGR £500 1 bench was broken and rotten and removed £500 1 noticeboard was gifted to a neighbouring parish after the boundary moved in last years CGR £500 1 noticeboard was broken and removed £300 2 Welcome to Colehill signs were gifted to a neighbouring parish after the boundary moved in last years CGR £260 Broken play equipment removed £21,355</p> <p>Value increase was – Play area refurbishment and new roadsign, honors board and adoption of telephone box</p> <p>Value decrease was because we disposed of a large amount of broken play equipment and a CGR resulted in a boundary move so we gifted a small amount of street furniture to our neighbouring parish which the items now fall under.</p>

Box 10 <i>Total borrowings</i>	144,832	139,351	-5,480.63	-3.78%	<p>The Council has one loan the balance of which is now £139,350.98 – balance information provided by the Public Works Loan Board</p> <p>The Public Works Loan Board provided this information.</p>
Explanation for 'high' reserves	N/a				

Bank reconciliation – pro forma

Name of smaller authority: Colehill Parish Council

County area (local councils and parish meetings only): Dorset

Financial year ending 31 March 2025

Prepared by Zoe Caddy, Clerk and Responsible Financial Officer (Name and role)

Date 29 April 2025

Balance per bank statements as at 31 March 2025:	£	£
Current account	24,968.07	
Business Reserve account	16,549.92	
C&C 95 Day notice account	<u>85,000.00</u>	
		126,517.99
		(rounded
		126,518)
Petty cash float (if applicable)	0.00	
Less: any un-presented cheques/un-cleared payments at 31 March 2025		
Nil	0	
	<u> </u>	0
Add: any un-banked cash at 31 March 2025	0	0
	<u> </u>	<u> </u>
Net balances as at 31 March 2025 (Box 8)		<u>126,518</u>

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2024 (Prior year Box 8)	102,645
Add: Receipts in the year	188,749
Less: Payments in the year	164,876
Closing balance per cash book [receipts and payments book] as at 31 March 2025 (must equal net balances above – Box 8)	<u>126,518</u>

(See for guidance if required)

Reconciliation between Box 7 and Box 8 in Section 2 – pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority: Colehill Parish Council

County area (local councils and parish meetings only): Dorset

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		128,026.42
Deduct: Debtors VAT for 1/10/24 to 31/03/25	1,508.43	
Deduct: Payments made in advance (prepayments) • •	0	1,508.43
Total deductions		
Add: Creditors (must not include community infrastructure levy (CIL) receipts) • •	0	
Add: Receipts in advance (must not include deferred grants/loans received) • •	0	0
Total additions		
Box 8: Total cash and short term investments		126,517.99