

Bank reconciliation

Parish Council Name: HORSLEY PARISH COUNCIL

Financial year ending 31 March 2026

Prepared by Alan Turnbull, Clerk/RFO (Name and Position) Date: 14th May 2026

Balance per bank statements as at 31 March 2025:	£	£
Current account	320.39	
Deposit account	8,119.45	
	<u>8,439.84</u>	
Petty cash float (if applicable)	N/A	
Less: any un-presented cheques at 31 March 2026	0	
	<u>8,439.44</u>	
Add: any un-banked cash at 31 March 2026	0	
		<u>8,439.84</u>
Net balances as at 31 March 2026		<u>8,439.84</u>
CASH BOOK		
Opening Balance 1 April 2025	13,137	
Add: Receipts in the year	15,472	
Less: Payments in the year	20,170	
Closing balance per cash book as at 31 March 2025		<u>8,439</u>

Certificate of Exemption – AGAR 2025/26 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2026 and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

HORSLEY PARISH COUNCIL

certifies that during the financial year 2025/26, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2025/26: £15,472 R AMOUNT £00,000

Total annual gross expenditure for the authority 2025/26: £20,172 R AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

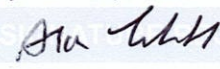

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2022
- In relation to the preceding financial year (2024/25), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2026.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:
	18/5/26	18/5/26
Signed by Chair	Date	as recorded in minute reference:
	DD/MM/YYYY	AGENDA ITEM 0526.10
Generic email address of Authority	Telephone number	
ENTER AUTHORITY ADDRESS clerk@horsley-pc.gov.uk	07949 791720	

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS **WWW.horsley-pc.gov.uk**

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2026. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

HORSLEY 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 2026, that:

	Agreed		'Yes' means that this authority:	
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>	
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.				<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

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

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

18/12/26

and recorded as minute reference:

AGENDA ITEM OS26.10

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED
Alan Lobb

Information required by the Transparency Code (not part of the Annual Governance Statement)

	Yes	No
The authority website is up to date and the information required by the Transparency Code has been published.	✓	

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS WWW.horsley-pc.gov.uk

Section 2 – Accounting Statements 2025/26 for

HORSLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	8,938	13,137	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	12,000	12,600	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,292	2,872	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	3,098	3,270	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			Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	10,995	16,900	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	13,137	8,439	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	13,137	8,439	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			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			The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11. Do the figures in the accounting statements above exclude any Trust transactions?	<input type="checkbox"/>	<input type="checkbox"/>	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.

SIGNATURE REQUIRED

18/5/26

Date

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

18/5/26

as recorded in minute reference:

AGENDA ITEM 0526.10

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

SIGNATURE REQUIRED

Horsley Parish Council - Asset Register						
Ref No:	Description	Date Acquired	Value	Location	Disposal/Discharge	
100	Bus Shelter	Pre 1970	£1,500	Lion & Lamb		
101	Bus Shelter	Pre 1970	£1,500	High Barnes, Horsley		
102	Bus Shelter	Pre 1990	£1,500	Nafferton Farm A69		
103	Bus Shelter	Pre 1970	£1,500	Horsley		
104	War Memorial	Pre 1970	£5,706	Main Road, Horsley		
105	Play Area Equipment - Trim trail	Jun-05	£0	Highcrofts Play area, Horsley	Condemned and removed	
106	Play Area Equipment	Jun-03	£35,295	Highcrofts Play area, Horsley		
107	Wooden seats x 3	Jun-05	£800	Dunslaw Croft, east/west end Horsley		
108	Skateboard Ramps & Sky rider	Jul-08	£14,500	Highcrofts Play area, Horsley		
109	Litter bin	Feb-09	£200	Lion & Lamb bus shelter		
110	Brushcutter	Jan-11	£205	7 Stonecroft, Horsley		
111	Goal posts - Football Field	Jun-11	£550	Football field, Horsley		
112	Notice Boards x 3	Jun-11	£990	WI Hall, Dunslaw Croft, Cottages	Lion Lamb Removed	
113	Recycled seats x 5	Jul-12	£1,040	3 Lion & Lamb, 1 Cherry Tree Gardens, 1 opp Stonecroft		
114	Recycled seat	May-15	£209	Opp Cherry Tree Gardens, Horsley		
115	Play area equipment	Nov-15	£3,611	Highcrofts Play area, Horsley		
116	Litter bin	Feb-16	£246	Horsley Wood Cottages, Horsley		
117	Bus Shelter	May-26	£6,568	Cherrytree Gardens, Horsley	£ 6568 New Shelter	
118	Orbital spinner (play area equipment)	Jul-19	£9,814	Highcrofts Play area, Horsley		
119	Litter bins x 2	Apr-20	£287	East and west end of village, Horsley		
120	Ovingham Joint Burial Committee	Mar-21	£199	Financial split of assets - 10%		
121	Dell Laptop	Mar-23	£0	Clerks Home Address	Broken - £271	
121	Brother Printer	Mar-23	£94	Clerks Home Address		
122	Radar Speed Sign - Solar x 2	Aug-23	£4,480	East / West Horsley Village	Currently Storage	
123	Lapbook Laptop	Mar-24	£250	Clerks Home Address		
	Totals	31.03.26	£91,044			