Annual Governance and Accountability Return 2025/26 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* 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 on completing Form 2 of the Annual Governance and Accountability Return 2025/26

1 Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must,** after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:

a) does not meet the qualifying criteria for exemption; or

b) does not wish to certify itself as exempt

2. Smaller authorities 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** the authority **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 2026** Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and

b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:

c) **Annual Internal Audit Report (page 4) must** be completed by the authority's internal auditor.

d) **Section 1 – Annual Governance Statement (page 5) must** be completed and approved by the authority.

e) **Section 2 – Accounting Statements (page 6) must** be completed and approved by the authority. **NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**

3. The authority **must** approve Section 1 Annual Governance Statement **before** approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2026**

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2025/26**, page 4
- **Section 1 – Annual Governance Statement 2025/26**, page 5
- **Section 2 – Accounting Statements 2025/26**, page 6
- Analysis of variances
- Bank reconciliation
- 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 smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2025/26 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT.**

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

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

For a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2025/26, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review **must** do so at a meeting of the authority after 31 March 2026. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority must comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption **must** be returned to the external auditor no later than **30 June 2026** Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this 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 authority **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 before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **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 RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments **must** be approved by the authority 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 Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority **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 2025) equals the balance brought forward in the current year (Box 1 of 2026)
- The Responsible Financial Officer (RFO) on behalf of the authority **must** set the commencement date for the exercise of public rights for a single period of 30 working days for inspection (this excludes weekends and public Holidays) which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, 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 2026**

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 authority'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?		
	Has the bank reconciliation as at **31 March 2026** been reconciled to Box 8?		
	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?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? *(Local Councils only)*		

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

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.

Irton 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:	£10,667.15
Total annual gross expenditure for the authority 2025/26:	£7,488.20

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:	26 05 2026
Signed by Chair	Date 26/05/2026	as recorded in minute reference:	8/26

Generic email address of Authority	Telephone number
Clerk@irtonparishcouncil.gov.uk	07875760267

*Published web address

www.irtonparishcouncil.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.

ASQUITH {ACCOUNTANTS}

Rowan House, 7 West Bank,
Scarborough, North Yorkshire,
YO12 4DX

Our Ref: SMW/CDM/IRT01/PC

Private and Confidential
F.A.O Emily Jewell
Irton Parish Council
clerk@irtonparishcouncil.gov.uk

29 April 2026

Dear Emily,

Internal Audit – 31 March 2026

I have carried out the internal audit of the records and figures for Irton Parish Council, for the year ended 31 March 2026. This work occurred between 21 April 2026 and 29 April 2026 at our office.

I have examined the figures, AGAR return and policies / procedures / minutes of the Council for the year in question. I am satisfied that the Council is compliant in all areas, and has appropriate procedures and controls in place. Below are some points I have already highlighted by email, many of which I understand are to be addressed in the May 2026 meeting:

- I recommend that a continuity plan is put in place, in terms of emergency access to passwords / systems should the need ever arise. I believe this is on the May meeting agenda
- The asset register spreadsheet is £2 out in the overall total on the spreadsheet listing the assets, the figure I calculate from adding up each asset line is £13,126, rather than £13,124 in the AGAR sent to me. You have already confirmed this amendment will be made, please ensure this is the case for the AGAR uploaded to the website and approved by the Council
- I have reviewed the (currently draft) non financial risk assessment, which looks to be in order. I understand this is scheduled for approval in the May meeting
- I understand the Council does not have current Freedom of Information or Media policies, with both of these being encompassed within other policies currently. I would recommend the Council adopts standalone policies for these matters, and understand this is scheduled for discussion in the May meeting.

I do not consider any of the above points as matters which will stop me signing the Annual Internal Audit Report 2025/26, therefore please find enclosed the signed report.

Thank you to you and the Council for your instructions to carry out the internal audit.

I will send our invoice regarding this work to you via email.

Yours sincerely,

Chris Mattinson FCCA
Director
Asquith Accountants Ltd

Annual Internal Audit Report 2025/26

Irton Parish Council

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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.

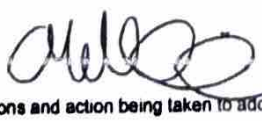
The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the 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.			✔
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.	✔		
	Yes	No	Not applicable
P. **(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: 21/04/2026 26/04/2026 29/04/2026

Name of person who carried out the internal audit: Christopher Mattinson

Signature of person who carried out the internal audit: 

Date: 29/04/2026

*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 2025/26

We acknowledge as the members of:

Irton 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.	✓		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 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.	✓		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.	Yes:	No:	N/A: ✓ — has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

*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:

26 05 2026

and recorded as minute reference:

8/26.

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

Chair

Clerk

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.	✓	

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Section 2 – Accounting Statements 2025/26 for

Irton Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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	12379	8484	*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	8300	8300	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	934	2367	*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	7866	4103	*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	5263	3385	*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	8484	11663	*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	8484	11663	*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	12969	13126	*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	
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 03/04/2026

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

26 05 2026.

as recorded in minute reference:

8/26

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

Smaller authority name: **IRTON PARISH COUNCIL**

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement **27 May 2026**

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.
Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:

Emily Jewell
Clerk/RFO
Clerk@irtonparishcouncil.gov.uk

commencing on **Wednesday 3 June 2026**

and ending on **Tuesday 14 July 2026**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
30 Churchill Place
London E14 5RE
(sba@pkf-l.com)

5. This announcement is made by Emily Jewell – Clerk/RFO

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards**: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, **DO NOT OVERWRITE THESE BOXES**	**Explanation from smaller authority (must include narrative and supporting figures)**
1 Balances Brought Forward	12,379	8,484				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,300	8,300	0	0.00%	NO		
3 Total Other Receipts	934	2,367	1,433	153.43%	YES		We received a donation from a local community group that was winding down (£268), 2 x locality grant funding for a new bin & planters (£400 & £300) and model agreement (£467.30) & grass cutting payment of £389.90.
4 Staff Costs	7,866	4,103	-3,763	47.84%	YES		There was a large payment to the former,former clerk in 24/25. The staffing costs this year are in line with what they should be moving forward.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,263	3,385	-1,878	35.68%	YES		Payment of £2,300 for grass cutting has not yet been invoiced.
7 Balances Carried Forward	8,484	11,663				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	8,484	11,663				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Ass	12,969	13,124	155	1.20%	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

Irton Parish Council

irtonparishcouncil.org.uk

Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
Friends of Irton Group - Donation		£ 268.50	
NYC - Grass cutting 2024-25		£ 389.90	
NYC Precept / Model Agreement (1st Payment)		£ 4,383.65	
Total - Income		**£ 5,042.05**	**£ 13,526.36**
EXPENSES			
Etsy.Com - Sponsorship signs (Planter Boxes)	£ 75.00		
Maximus Hire - Portable Toilets (VE Day)	£ 192.00		
Amazon - Printer Ink Cartridgaes	£ 70.78		
HMRC - Income Tax (Clerk)	£ 42.00		
Anne-Marie Benson - Net Salary (Apr 2025)	£ 291.00		
SP Engraving - Commemorative Plaque (VE Day)	£ 18.90		
Asquith Accountants - June 2024 invoice (not paid)	£ 81.90		
B&Q - Paint buckets (Planter Boxes)	£ 6.00		
Toolstation - Paint and Brushes (Planter Boxes)	£ 43.62		
Total - Expenses	**£ 821.20**		**£ 12,705.16**
CLOSING BALANCE (Apr 2025 Bank Statement)			**£ 12,705.16**

Irton Parish Council

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept / Model Agreement (1st Payment)		£ 4,383.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
Total - Income		**£ 5,583.50**	**£ 14,067.81**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Bookers - Groceries (VE Day)	£ 345.24		
Sainsburys - Groceries (VE Day)	£ 7.60		
Morrisons - Groceries (VE Day)	£ 76.83		
Bookers- Groceries (VE Day)	£ 28.99		
Proudfoot- Groceries (VE Day)	£ 10.43		
Morrisons - Groceries (VE Day)	£ 4.30		
Wilsons Coffee (Clerk Handover Meeting)	£ 7.60		
Wlsons Coffee (Clerk Handover Meeting)	£ 11.25		
Total - Expenses	**£ 1,888.07**		**£ 12,179.74**
CLOSING BALANCE (May 2025 Bank Statement)			**£ 12,179.74**

Irton Parish Council

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept / Model Agreement (1st Payment)		£ 4,383.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
Total - Income		**£ 5,583.50**	**£ 14,067.81**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Bookers - Groceries (VE Day)	£ 345.24		
Sainsburys - Groceries (VE Day)	£ 7.60		
Morrisons - Groceries (VE Day)	£ 76.83		
Bookers- Groceries (VE Day)	£ 28.99		
Proudfoot- Groceries (VE Day)	£ 10.43		
Morrisons - Groceries (VE Day)	£ 4.30		
Wilsons Coffee (Clerk Handover Meeting)	£ 7.60		
Wlsons Coffee (Clerk Handover Meeting)	£ 11.25		
Hugo Fox (Website)	£ 11.99		
Asquith Accountants (Audit Fee)	£ 300.00		
Post Office	£ 1.70		
Clerks Salary	£ 266.40		
Tax and NI	£ 66.60		
Total - Expenses	**£ 2,534.76**		**£ 11,533.05**
CLOSING BALANCE (June 2025 Bank Statement)			**£ 11,533.05**

Irton Parish Council

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept / Model Agreement (1st Payment)		£ 4,383.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
Total - Income		**£ 5,583.50**	**£ 14,067.81**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Zurich Insurance	£ 241.00		
Total - Expenses	**£ 3,120.75**		**£ 10,947.06**
CLOSING BALANCE (July 2025 Bank Statement)			**£ 10,947.06**

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept / Model Agreement (1st Payment)		£ 4,383.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
Total - Income		**£ 5,583.50**	**£ 14,067.81**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Zurich Insurance	£ 241.00		
HugoFox	£ 11.99		
Clerks Salary	£ 266.40		
HMRC - Tax/NI	£ 66.60		
Oil Tank Supermarket (Grit Bins)	£ 328.80		
Total - Expenses	**£ 3,794.54**		**£ 10,273.27**
CLOSING BALANCE (August 2025 Bank Statement)			**£ 10,273.27**

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept (1st Payment)		£ 4,150.00	
NYC - Model Agreement (1st Payment)		£ 233.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
NYC - Locality Grant (Planters)		£ 300.00	
NYC Precept (2nd Payment)		£ 4,150.00	
NYC - Model Agreement (2nd Payment)		£ 233.65	
Total - Income		**£ 10,267.15**	**£ 18,751.46**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Zurich Insurance	£ 241.00		
HugoFox	£ 11.99		
Clerks Salary	£ 266.40		
HMRC - Tax/NI	£ 66.60		
Oil Tank Supermarket (Grit Bins)	£ 328.80		
HugoFox	£ 11.99		
Clerks Salary	£ 266.40		
HMRC - Tax/NI	£ 66.60		
123 Reg - Domain & Clerk Email	£ 58.64		
HugoFox (Email Accounts)	£ 11.99		
Total - Expenses	**£ 4,210.16**		**£ 14,541.30**
CLOSING BALANCE (Sept 2025 Bank Statement)			**£ 14,541.30**

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept (1st Payment)		£ 4,150.00	
NYC - Model Agreement (1st Payment)		£ 233.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
NYC - Locality Grant (Planters)		£ 300.00	
NYC Precept (2nd Payment)		£ 4,150.00	
NYC - Model Agreement (2nd Payment)		£ 233.65	
Total - Income		**£ 10,267.15**	**£ 18,751.46**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Accounts Passed for Payment (27 October 2025)	£ 1,797.40		
Poppy Shop	£ 29.49		
HugoFox - Emails	£ 11.99		
Total - Expenses	**£ 4,718.63**		**£ 14,032.83**
CLOSING BALANCE (Oct 2025 Bank Statement)			**£ 14,032.83**

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept (1st Payment)		£ 4,150.00	
NYC - Model Agreement (1st Payment)		£ 233.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
NYC - Locality Grant (Planters)		£ 300.00	
NYC Precept (2nd Payment)		£ 4,150.00	
NYC - Model Agreement (2nd Payment)		£ 233.65	
NYC - Locality Grant (Bins)		£ 400.00	
Total - Income		**£ 10,667.15**	**£ 19,151.46**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Accounts Passed for Payment (27 October 2025)	£ 1,797.40		
Accounts Passed for Payment (17 November 2025)	£ 705.49		
Flag Shop	£ 35.70		
Bin for Goose Mire Lane	£ 468.00		
Total - Expenses	**£ 5,886.34**		**£ 13,265.12**
CLOSING BALANCE (Nov 2025 Bank Statement)			**£ 13,290.12**

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept (1st Payment)		£ 4,150.00	
NYC - Model Agreement (1st Payment)		£ 233.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
NYC - Locality Grant (Planters)		£ 300.00	
NYC Precept (2nd Payment)		£ 4,150.00	
NYC - Model Agreement (2nd Payment)		£ 233.65	
NYC - Locality Grant (Bins)		£ 400.00	
Total - Income		**£ 10,667.15**	**£ 19,151.46**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Accounts Passed for Payment (27 October 2025)	£ 1,797.40		
Accounts Passed for Payment (17 November 2025)	£ 705.49		
Flag Shop	£ 35.70		
Bin for Goose Mire Lane	£ 468.00		
HugoFox	£ 11.99		
HugoFox	£ 11.99		
Clerk Salary	£ 277.12		
HMRC	£ 69.20		
HugoFox	£ 11.99		
Total - Expenses	**£ 6,268.63**		**£ 12,882.83**
CLOSING BALANCE (Dec 2025 Bank Statement)			**£ 12,882.83**

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept (1st Payment)		£ 4,150.00	
NYC - Model Agreement (1st Payment)		£ 233.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
NYC - Locality Grant (Planters)		£ 300.00	
NYC Precept (2nd Payment)		£ 4,150.00	
NYC - Model Agreement (2nd Payment)		£ 233.65	
NYC - Locality Grant (Bins)		£ 400.00	
Total - Income		**£ 10,667.15**	**£ 19,151.46**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Accounts Passed for Payment (27 October 2025)	£ 1,797.40		
Accounts Passed for Payment (17 November 2025)	£ 705.49		
Accounts Passed for Payment (19 January 2026)	£ 1,244.30		
Hugofox - Jan Emails	£ 11.99		
Total - Expenses	**£ 6,638.93**		**£ 12,512.53**
CLOSING BALANCE (Jan 2026 Bank Statement)			**£ 12,512.53**

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept (1st Payment)		£ 4,150.00	
NYC - Model Agreement (1st Payment)		£ 233.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
NYC - Locality Grant (Planters)		£ 300.00	
NYC Precept (2nd Payment)		£ 4,150.00	
NYC - Model Agreement (2nd Payment)		£ 233.65	
NYC - Locality Grant (Bins)		£ 400.00	
Total - Income		**£ 10,667.15**	**£ 19,151.46**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Accounts Passed for Payment (27 October 2025)	£ 1,797.40		
Accounts Passed for Payment (17 November 2025)	£ 705.49		
Accounts Passed for Payment (19 January 2026)	£ 1,244.30		
Hugofox - Jan Emails	£ 11.99		
Hugofox - Website	£ 11.99		
Clerk Salary (Net)	£ 277.12		
Tax and NI	£ 69.20		
Hugofox - Feb Emails	£ 11.99		
Total - Expenses	**£ 7,009.23**		**£ 12,142.23**
CLOSING BALANCE (Jan 2026 Bank Statement)			**£ 12,142.23**

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Bank Reconciliation

Details	Expense	Income	Balance
OPENING BALANCE (Apr 2025 Bank Statement)			**£ 8,496.30**
Unpaid expenses from previous year	£ 11.99		
OPENING BALANCE (2025-2026 Fical Year)			**£ 8,484.31**
INCOME			
NYC Precept (1st Payment)		£ 4,150.00	
NYC - Model Agreement (1st Payment)		£ 233.65	
NYC - Other		£ 389.90	
HMRC VAT Reclaim		£ 541.45	
Friends of Irton Group - Donation		£ 268.50	
NYC - Locality Grant (Planters)		£ 300.00	
NYC Precept (2nd Payment)		£ 4,150.00	
NYC - Model Agreement (2nd Payment)		£ 233.65	
NYC - Locality Grant (Bins)		£ 400.00	
Total - Income		**£ 10,667.15**	**£ 19,151.46**
EXPENSES			
Accounts Passed for Payment (19 May 2025)	£ 1,395.83		
Accounts Passed for Payment (21 July 2025)	£ 1,483.92		
Accounts Passed for Payment (27 October 2025)	£ 1,797.40		
Accounts Passed for Payment (17 November 2025)	£ 705.49		
Accounts Passed for Payment (19 January 2026)	£ 1,244.30		
Accounts Passed for Payment (19 March 2026)	£ 861.26		
Total - Expenses	**£ 7,488.20**		**£ 11,663.26**
CLOSING BALANCE (March 2026 Bank Statement)			**£ 11,663.26**

PARISH COUNCIL BANK RECONCILIATION

Annual Governance & Accountability Return (AGAR)

Parish Council Name:	Irton Parish Council	**Financial Year Ending (31 March):**	31/03/2026
Responsible Financial Officer:	Emily Jewell	**Date Prepared:**	3/4/2026
Reviewed by:		**Date Reviewed:**	

SECTION 1 — CASHBOOK SUMMARY (as at 31 March)

Description	£	£	
Opening Balance (1 April — per cashbook)	£8,484.31		
Total Receipts (per cashbook)	£10,667.15		
Total Payments (per cashbook)	£7,488.20		
Closing Balance per Cashbook (A)	**£11,663.26**		

SECTION 2 — BANK STATEMENT BALANCE (as at 31 March)

Account / Description	Bank Statement Balance £	Notes	
Account 1 — Natwest	£11,663.26		
Total Bank Statement Balance (B)	**£11,663.26**		

SECTION 3 — RECONCILING ITEMS

Description	Amount £	Reference / Notes	
Less: Outstanding Payments (issued but not yet cleared on bank statement)			
Total Outstanding Payments (C)	**£0.00**		
Add: Outstanding Receipts (received but not yet credited on bank statement)			
Total Outstanding Receipts (D)	**£0.00**		

SECTION 4 — RECONCILIATION PROOF

Bank Statement Balance (B)	£11,663.26		
Less: Outstanding Payments (C)	£0.00		
Add: Outstanding Receipts (D)	£0.00		
Adjusted Bank Balance (B - C + D)	**£11,663.26**		
Cashbook Closing Balance (A)	£11,663.26		
DIFFERENCE (must equal £0.00)	**£0.00**		

SECTION 5 — DECLARATION & SIGNATURES

I/We confirm that this bank reconciliation has been prepared from the cashbook and bank statements of the above parish council and that, to the best of my/our knowledge, it is accurate and complete as at 31 March in the year stated above.

RFO Signature:	EJewell
Print Name:	Emily Jewell
Date:	2.4.2026
Chair Signature:	
Print Name:	
Date:	