Section 2 – Accounting Statements 2024/25 for

Burniston Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*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	49,551	33,847	*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	14,718	18,043	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	18,040	21,817	*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	5,075	4,891	*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	43,387	17,900	*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	33,847	50,916	*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	33,847	50,916	*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	59,878	60,701	*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	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

[redacted]

Date 1 May 2025

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

01/05/2025.

as recorded in minute reference:

007/25-26

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

[redacted]

BURNISTON PARISH COUNCIL
FINAL AUDIT REPORT APRIL 2024 - MARCH 2025 SUMMARY
KEY CONTROLS (see p24-56 JPAG Practioners Guide March 2024)

KEY CONTROL OBJECTIVES		ACHIEVED?	Overview of how the objective was checked
1 (A)	Appropriate accounting records have been kept properly throughout the period.	YES	Samples checked for the Year End Audit (YEA), walked through accounts from the Council's bank accounts to its accounting systems and vice versa.
2 (B)	The council's financial regulations and standing orders have been met, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	YES	At YEA inspection of Council files, minutes, Council website and sample calculations with walk throughs from both sides of the tranaction as 1(A).
3 (C)	The council assessed the significant risks to achieving objectives and reviewed the adequacy of arrangements to manage these. Was the insurance cover maintained by the Council adequate. Are the financial controls documented and regularly reviewed.	YES	The insurance policies were inspected and it was higlighted to ther Clerk that some of the levels of cover needed raising.
4 (D)	The annual precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored ; and reserves were appropriate.	YES	Review of Council's reporting including minutes, reporting and publications.
5 (E)	Expected income was fully received , based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	YES	Checked bank statements against internal accounting systems, budgets and other expected income.
6 (F)	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT properly accounted for.	N/A	
7 (G)	Salaries to employees and allowances to members/staff were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	YES	Examination of a sample of monthly payroll system reports vs reporting systems.
8 (H)	Asset and investment registers were complete and accurate and properly maintained.	YES	Review of the Asset Registers to Council minutes and Asset Register activity. There was one purchase in the year of a new laptop.
9 (I)	Periodic and approved bank account reconciliations are properly carried out .	YES	Examination against A and B together with Council minutes. See comment 6(F).
10 (J)	Accounting statements prepared during the period were prepared on the correct accounting basis (receipts and payments), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	YES	See the methodolgy for A, B , E, F and I for further expansion as examination was in conjunction with these controls.
11 (K)	If the authority certified itself as exempt from a limited assurance review in year,it met the exemption criteria and correctly declared itself exempt	Not Covered	Not Covered.
12 (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	YES	Check of Council documentation.
13 (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	YES	As for 12(L).
14 (N)	The authority has complied with the publication requirements for 2023/24 AGAR	YES	See previous comments for 12(L) and 13(M).

Point O not covered

30/4/25

A Whitley 30-4-25

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

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

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

Name of smaller authority: _**Burniston Parish Council**_____________________

County Area (local councils and parish meetings only): _**North Yorkshire**________________

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

Commencing on _____3rd June 2025________________________________

and ending on ______**14th July 2025**________________________________

(Please enter the dates set by the smaller authority as appropriate which <u>must</u> be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and <u>must</u> include the first 10 working days of July 2025 (i.e. Tuesday 1 July – Monday 14 July). The period should not commence before the approval of the AGAR.

We have suggested the following dates: Tuesday 3 June – Monday 14 July 2025 The latest possible dates that comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025.)

Signed: *Audrey Adnitt*

Role: Clerk and RFO Burniston Parish Council