

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
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 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- 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 as soon as practical after the date of the AGAR approval.
- **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **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 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 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
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', has an explanation been published?	✓	
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 2025 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB : do not send trust accounting statements unless requested.	✓	

**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

Annual Internal Audit Report 2024/25

Stanton Harcourt Parish Council

<https://www.hugofox.com/community/stanton-harcourt-and-sutton-parish-council-13404/home>

During the financial year ended 31 March 2025, 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 2024/25 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. Petty cash payments were properly supported by receipts, all petty 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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

15/06/2025

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

E R M ELLIOTT

Signature of person who carried out the internal audit



Date

15/06/2025

*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 2024/25

We acknowledge as the members of:

Stanton Harcourt 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.	✓		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 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.	✓		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
			✓

*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:

19/05/2025

and recorded as minutes reference:

25/061 REFERENCE

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

Chair

[Signature]

SIGNATURE REQUIRED

Clerk

[Signature]

SIGNATURE REQUIRED

<https://www.hugofox.com/community/stanton-harcourt-and-sutton-parish-council-13404/home>

Section 2 – Accounting Statements 2024/25 for

Stanton Harcourt Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	86,127	83,860	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	35,000	40,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14,085	82,187	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	11,991	9,991	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	39,361	119,473	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	83,860	76,583	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	83,860	76,583	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	610,828	610,332	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

 REQUIRED

Date

19/05/2025

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

19/05/2025

as recorded in minute reference:

25/06/2025 REFERENCE

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

 REQUIRED

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Stanton Harcourt 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 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 the *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.

The council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2024/25. Therefore, it relates to the Notice announcing the public right to review the 2023/24 return which was published during 2024/25. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

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

We received the council's request for an extension to submit the AGAR forms in late June as the forms required signing. On receipt of the AGAR form it was noted that the minute references for its approval were from the May meeting. On review of those minutes, it was noted that the annual accounts were recorded as being approved at that meeting, however there was no specific record of the AGAR form being discussed and approved, only that it was to be signed. We recommend that in future the approval of each section of the AGAR form specifically recorded in the council minutes, the form is signed as approved at that time and this reference entered on the forms to avoid this in the future.

Due to above delay, the council appeared to have left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July.

The breakdown of reserves held as at year end provided with the initial submission was for the wrong year and the correct year needed to be requested. The parish council should in future ensure that all the necessary supporting information is provided with their initial annual submission.

The Internal Auditor has signed off the Annual Internal Audit Report 2024/25 after the Section 1 Governance Statement 2024/25 was approved. As the completed 2024/25 report was not available for review and consideration with the form, it is presumed that the Assertions in Section 1: Annual Governance Statement refer to the previous year's internal audit report and /or to other checks performed by the council.

The Internal Auditor has provided a 'No' response at control objective K on their report. This suggests that the council incorrectly claimed exemption from audit in the previous (2023/24) year. As the council was not exempt and did not claim exemption, the answer to this control objective should have been 'Not covered'. We note that a similar issue was raised on the 2023/24 external auditor report therefore please could this be brought to the attention of the internal auditor.

Last year the External Audit Report noted that the Notice of Public Rights did not include contact details of the person to contact to exercise public rights which is not in accordance with the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

The Internal Auditor did not complete control objective O on the Annual Internal Audit Report. Given the council are not a sole trustee, the response to this control objective should have been 'Not applicable'.

3 External auditor certificate 2024/25

We 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.

External Auditor Name

External Auditor Signature

Date



10/09/2025

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

In respect of

Stanton Harcourt 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

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

STANTON HARCOURT PARISH COUNCIL - Y/E 2024/5

£	Actual	Actual	Y/E
	2022/23	2023/24	2024/25
EXPENDITURE			
Admin			
Clerk Salary/Expenses	5,030	7,668	7,026
Chairman Expenses	0	0	0
Affiliation Fees/Training	0	0	0
PC Insurance	1,094		
Village Hall Insurance	1,437	4,113	0
Hall Hire/Zoom	180	125	
Audit	360	378	378
Professional Fees/Subs (ROSPA)	0	827	
IT (email & Website)	628	896	940
Bank Fees	5	144	143
Misc.	103	280	54
Sub total	8,837	14,430	8,541
Maintenance			
Cem/Vill/Play Maintenance	4,434	4,323	2,965
Grass Cutting	2,215	2,190	2,670
Litter Bins	2,081	1,904	1,617
Stocks Restoration	0	0	
Playgrounds Materials	991	0	560
Tree Planting/Plants/Landsc	2,449	3,446	32
Sub total	12,170	11,863	7,843
Guardroom			
Set up Costs	2,270	1,900	
Rates	1,557	3,014	
Electricity	348	332	735
Water	97	116	183
Guardroom Broadband	0	0	
Rental Refunds	20	0	
Expenses	29	172	589
Sub total	4,321	5,535	1,506
Others			
Rents	162	162	162
Village Voice	839	859	826
Charity Donations	390	60	0
Events	0	0	0
Others	1,797	0	0
Election	61	0	0
Sub-total	3,249	1,081	988
Capital Projects			
Maintenance Equipment	0	0	0
Footpaths	0	0	0
Traffic Calming	0	0	0
Playground	0	0	0
Sub-total			
S106 Projects			
Village Hall Car Park	1,980	1,351	110,586
Village Hall Solar Panels	24,906	17,093	0
Cricket Club	900	0	0
Guardroom Solar panels	0	0	0
Sub total	27,786	18,443	110,586
TOTAL EXPENDITURE	56,363	51,352	129,464
INCOME			
Precept	35,062	35,000	40,000
Burials & Memorials	1,255	2,450	869
Grass Cutting Grant	852	852	852
Guardroom lettings	730	1,597	2,101
Guardroom Set up	6,000	0	0
Donations (Bury VH Car Park)	0	0	0
VIIC Car Park Contribution	4,474	407	0
VAT Reclaim	0	4,916	0
Other	43	2,963	100
WODC S106 Project Payments			
Village Hall Car Park	0	0	78,265
VH Solar Panels	0	0	0
Cricket Club	0	900	0
Guardroom Solar Panels	0	0	0
TOTAL INCOME	48,416	49,085	122,187
SUB TOTAL SURPLUS/ DEFICIT	-7,947	2,267	-7,277
Year End Balance	86,127	83,860	76,583

RME

Stanton Harcourt Parish Council

Bank Reconciliation as at 31 March 2025

Balance B/F 2024	£
Unity Trust SHPC	36983.44
Unity Trust OGR	760.59
Bank of Ireland	46115.16
	83859.19
Plus Receipts	122187.00
Less Payments	-129464.20
Surplus/Deficit	-7277.20
Reconciled Balance	76581.99
Balance 31/03/2025	£
Account: Unity Trust SHPC	28143.54
Account: Unity Trust OGR	1471.42
Account: Bank Of Ireland	46967.03
Total Bank Accounts	76581.99

✓ EMB

Explanation of variances 2024/25 – pro forma

Name of member: **unlocks**
 Item: **Spares from Book 2 of the AGSIS fund (like High-Rise spares)**

Note: please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variance of more than 15% between years for individual items except variance of less than £500
- variance of more than £10,000 for multiple explained components not including less than 15%

Please ensure variance explanations are qualified to reflect the variance including stated below the 15% / £500 / £10000 threshold

	2023 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	Recalculate (round to cents, numerator and denominator figures) Note: If an explanation is required for the variance of Row 4 and the explanation refers to a change in years or a change in pay rates, please could you use the previous budget/years and the actuals for the years
1 Balance Brought Forward	13,349	16,127				
2 Proportion Rates etc Levies	45,843	35,000	5,000	14.25%	NO	
3 Total Other Receipts	55,187	54,265	2,162	4.3151%	YES	The 8136 payment of £2665.24 was increased to fund the car park project in the 2024/25 budget
4 Staff Costs	1,111	1,111	-2,079	15.66%	YES	A residual in maintenance costs 195,884 in lower staff costs 2023/24 = 20569 - 20345 = £2265
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	119,473	121,251	66,112	265.33%	YES	Completion of the Car Park project results in the spend of £119,242 - newly funded by £100,000 above
7 Balance Carried Forward	24,833	62,248	-7,217	6.93%	NO	
8 Total Cash and Fixed Term Investments	72,883	65,542	-7,277	8.22%	NO	
9 Total Fixed Assets and Other Long Term Investments and Assets	170,328	170,272	496	0.18%	NO	
10 Total Reserves	0	0	0	0.00%	NO	

Breakdown of reserves held

Please complete or update the highlighted boxes to help provide a breakdown of the types of reserves held by the authority at the year end:

	£	£	£
Earmarked reserves*:			
Guardroom Setting Up	4158		
Playground Equipment	8777		12935
Restricted (ring-fenced) reserves:			
Footpaths	15000		
Speed Reduction Project	13000		
Stocks Restoration	10000		
Guardroom Solar Panels	5000		43000
General reserves	20648		20648
Total reserves			76583
Box 7 per Annual Return			76,583
Difference			0

Explanation of difference (if applicable):

Column E - Reserves should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

**STANTON HARCOURT PARISH COUNCIL
ASSET REGISTER 31 March 2025**

Asset Description		Purchase Cost	Purchase Date	Current Replacement Cost, estimate	Keeper	Estimate basis
Buildings and Land						
Village Hall & Car Park		£425,000.00	2000	£1,200,000.00	N/A	Build Cost
The Old Guardroom		£1.00	2022	£220,000.00	N/A	Build Cost
Land Fox Field		£88,000.00	2008	£33,000.00	N/A	Purchase price
Land at Bury Mead		£1.00			N/A	
Cemetery		£1.00			N/A	
Maintenance Hut, Cemetery		£1.00		£1,000.00	N/A	rebuild based on last asset register
Bus Shelters	Flexneys	£1.00		£1,000.00	N/A	rebuild based on last asset register
	Harcourt Arms	£1.00		£1,000.00	N/A	rebuild based on last asset register
	Sutton Main Road	£1.00		£1,000.00	N/A	rebuild based on last asset register
Fixed Equipment						
Seats	Large Green	£450.00		£450.00	N/A	Purchase price
	Village Green	£1.00	2016	£450.00	N/A	Gift
	Opposite School	£450.00		£450.00	N/A	Purchase price
	Leys Footpath	£450.00		£450.00	N/A	Purchase price
	Blackditch/Main Road	£450.00		£450.00	N/A	Purchase price
	Bury Mead Play Area	£435.00	2007	£435.00	N/A	Purchase price
	Bury Mead Play Area Tree Seat	£820.00	2007	£820.00	N/A	Purchase price
	Cemetery	£1.00		£450.00	N/A	Gift
	Cemetery	£1.00		£450.00	N/A	Gift
	Cemetery	£1.00		£450.00	N/A	Gift
	Cemetery	£1.00		£450.00	N/A	Gift
	Picnic Tables	Leys	£150.00	2012	£150.00	N/A
	Leys	£150.00	2012	£150.00	N/A	Purchase price
Play Equipment	Bury Mead	£8,500.00	2007	£8,500.00	N/A	Purchase price
	Jubilee Field	£49,610.29	2016	£49,610.29	N/A	Purchase price
	The Leys	£21,048.00	2016	£21,048.00	N/A	Purchase price
War Memorial	Church Yard	£1.00	2010	£3,790.00	N/A	Restoration
Fencing	Fox Field	£1,340.00	2010	£1,340.00	N/A	Purchase price
	Bury Mead Play Area	£3,275.00	2007	£3,500.00	N/A	Purchase price
Notice Board	Village Hall (PC)	£450.00	refurb 2023	£525.00	N/A	similar current available products
	Village Hall (Parish)	£513.60	2022	£513.60	N/A	Purchase price
	Sutton Lane	£243.60	2022	£243.60	N/A	Purchase price
	Guardroom	£513.60	2022	£513.60	N/A	Purchase price
	Cemetery	£100.00		£150.00	N/A	similar current available products
Mosaic Art Work	Village Hall	£10,715.09	2014	£10,715.09	N/A	replace original with new
Stocks & Shelter		£5,000.00	refurb 2007/08	£5,000.00	N/A	replace original with new
Road Gates	Hayfield Green entrance to SH	£1,954.00	2021	£1,954.00	N/A	Purchase price
Solar Panels	Village Hall	£41,999.00	2023/4	£41,999.00	N/A	Purchase price
Defibrillator Cabinet	Village Hall	£495.00	2020	£495.00	N/A	Purchase price
Defibrillator Cabinet	The Old Guardroom	donated	2025	£450.00	N/A	replace original with new
Equipment						
Mowers	Honda HBR 425c	£507.00	2003	£505.00	Churchyard	Internet seller
	Honda HRM 536c	unknown	unknown	£1,539.00	Churchyard	Internet seller
Salt Bin	Village Hall	£122.00	2012	£82.00	N/A	Purchase price
	Steady's Lane	£122.00	2012	£82.00	N/A	Purchase price
	Parsonage House	unknown	unknown	£82.00	N/A	Purchase price
	The Fox	donated	unknown	£82.00	N/A	Purchase price
	Blackditch	£59.70	2019	£82.00	N/A	Purchase price
	Sutton Lane	£83.00	2020	£82.00	N/A	Purchase price
Saltspreader	Matterhorn	£264.00	2012	£264.00	C Mathew	Purchase price
Filling Cabinet		£200.00	2010	£200.00	Clerk	Purchase price
Speedgun		£99.00	2017	£99.00	Chairman	Purchase price
Defibrillator	Village Hall	£1,800.00	2015	£1,800.00	N/A	Purchase price
Defibrillator	The Old Guardroom	donated	2025	£1,020.00	N/A	replace original with new
		£610,332.88				

✓ RWC