

DIDMARTON PARISH COUNCIL BANK RECONCILIATION

Date of Reconciliation

31st March 2025

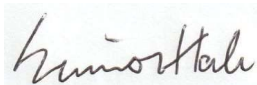
01/04/2024	OPENING BALANCE	£20,192.91
	INCOME TO DATE	£14,486.23
	LESS TOTAL EXPENDITURE TO DATE	£15,483.14
31/03/2024	FUND BALANCE	£19,196.00

REPRESENTED BY:

LLOYDS COMMUNITY ACCOUNT	£7,047.45
LLOYDS SAVINGS ACCOUNT	£12,148.55
LLOYDS ACCOUNTS BALANCE	£19,196.00

PREPARED BY:- Simon Hale

CLERK/RFO



Simon Hale

DATE

8th April 2025

COUNCILLOR

DATE

Didmarton Parish Council
24 Castle Mead
Kings Stanley
Stonehouse
United Kingdom
GL10 3LD

Your Account

Sort Code 30-92-06
Account Number 01373127

COMMUNITY ACCOUNT

01 March 2025 to 31 March 2025

Money In	£0.00	Balance on 01 March 2025	£7,191.20
Money Out	£143.75	Balance on 31 March 2025	£7,047.45

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
11 Mar 25	HATHAWAY GARDENSCA 400000001527512203 INV 0743	FPO		139.50	7,051.70
18 Mar 25	SERVICE CHARGES REF : 449102634	PAY		4.25	7,047.45

Transaction types

BGC Bank Giro Credit	BP Bill Payments	CHG Charge	CHQ Cheque
COR Correction	CPT Cashpoint	DD Direct Debit	DEB Debit Card
DEP Deposit	FEE Fixed Service	FPI Faster Payment In	FPO Faster Payment Out
MPI Mobile Payment In	MPO Mobile Payment Out	PAY Payment	SO Standing Order
TFR Transfer			



Commercial Instant Access Account Statement

Printed: 01 April 2025

Didmarton Parish Council Sort code 30-92-06 Account number 07505432
 24 Castle Mead BIC: LOYDGB21102 IBAN: GB87 LOYD 3092 0607 5054 32
 Kings Stanley
 Stonehouse
 United Kingdom
 GL10 3LD

The data shown on your statement was correct at the time of printing. Please remember, this isn't an official bank copy.

Please check your statement. If you think that something looks incorrect, please call us on 0345 072 5555 Monday to Friday, 7:00am - 8:00pm; Saturday, 9:00am - 2:00pm (+44 (0) 1733 347 338, from outside the UK). Or Textphone 0345 601 6909.

Date	Description	Type	In (£)	Out (£)	Balance (£)
10 Mar 25	INTEREST (GROSS)		9.31		12148.55
10 Feb 25	INTEREST (GROSS)		10.63		12139.24
09 Jan 25	INTEREST (GROSS)		10.29		12128.61
09 Dec 24	INTEREST (GROSS)		9.29		12118.32
11 Nov 24	INTEREST (GROSS)		10.94		12109.03
09 Oct 24	INTEREST (GROSS)		9.94		12098.09
09 Sep 24	INTEREST (GROSS)		10.26		12088.15
09 Aug 24	INTEREST (GROSS)		11.93		12077.89
09 Jul 24	INTEREST (GROSS)		12.45		12065.96
10 Jun 24	INTEREST (GROSS)		13.72		12053.51
09 May 24	INTEREST (GROSS)		12.85		12039.79
09 Apr 24	INTEREST (GROSS)		12.41		12026.94
11 Mar 24	INTEREST (GROSS)		13.25		12014.53
09 Feb 24	INTEREST (GROSS)		1.28		12001.28
07 Feb 24	DIDMARTON PARISH C 309206 01373127	TFR	12000.00		12000.00
19 Jun 18	DIDMARTON PARISH C 309206 01373127	TFR		0.24	0.00
11 Jun 18	INTEREST (GROSS)		0.24		0.24
29 May 18	DIDMARTON PARISH C 309206 01373127	TFR		9128.97	0.00
09 May 18	INTEREST (GROSS)		0.38		9128.97
09 Apr 18	INTEREST (GROSS)		0.39		9128.59
09 Mar 18	INTEREST (GROSS)		0.35		9128.20
09 Feb 18	INTEREST (GROSS)		0.39		9127.85
09 Jan 18	INTEREST (GROSS)		0.36		9127.46

Date	Description	Type	In (£)	Out (£)	Balance (£)
11 Dec 17	INTEREST (GROSS)		0.40		9127.10
09 Nov 17	INTEREST (GROSS)		0.39		9126.70

Lloyds Bank plc Registered Office: 25 Gresham Street, London EC2V 7HN. Registered in England and Wales no. 2065. Telephone: 0207 626 1500.

Authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority under Registration Number 119278.

Eligible deposits with us are protected by the Financial Services Compensation Scheme (FSCS). We are covered by the Financial Ombudsman Service (FOS). Please note that due to FSCS and FOS eligibility criteria not all business customers will be covered. For further information about the compensation provided by the FSCS, refer to the FSCS website at www.FSCS.org.uk/.

DIDMARTON PARISH COUNCIL
INCOME AND EXPENDITURE ACCOUNTS 31ST MARCH 2024

		£
2023/2024	INCOME	2024/2025
£12,835.00	PRECEPT	£12,835.00
£769.08	CIL	£0.00
£299.52	OTHER	£1,651.00
£13,903.60	TOTAL INCOME	£14,486.00
	EXPENDITURE	
£2,502.25	*STAFF COSTS	£5,291.46
£0.00	*MILEAGE	£191.70
£149.24	*SUBSCRIPTIONS	£244.06
£429.83	INSURANCE	£434.66
£100.00	*AUDIT FEES	£180.00
£697.00	*TRAINING	£90.00
£223.03	*COMMUNITY PROJECTS	£3,272.72
£4,444.00	*VILLAGE MAINTENANCE	£3,406.57
£304.17	*S137 PAYMENTS	£1,655.00
£291.50	WEBSITE AND ADMIN	£278.47
£121.00	*HALL HIRE	£0.00
£0.00	DEFIBRILLATOR	£0.00
£421.21	VAT	£438.50
£9,683.23	TOTAL EXPENDITURE	£15,483.14
	GENERAL FUND	
£15,972.54	OPENING BALANCE	£20,192.91
£13,903.60	ADD TOTAL INCOME	£14,486.23
£9,683.23	LESS TOTAL EXPENDITURE	£15,483.14
£20,192.91	FUND BALANCE	£19,916.00
£4,949.00	*FIXED ASSETS (AS PER ASSET REGISTER)	£5,434.00
	EARMARKED RESERVES:-	
£6,936.00	GENERAL RESERVE	£5,066.00
£0.00	ELECTIONS	£2,000.00
£0.00	DEFIBRILLATOR	£2,000.00
£0.00	REPAIRS & MAINTENANCE	£3,500.00
£7,350.00	COMMUNITY PROJECTS	£7,350.00
£2,000.00	*GATEWAY	£0.00
£1,000.00	*WAR MEMORIAL	£0.00
£100.00	*WEBSITE	£0.00
£17,386.00	TOTAL	£19,916.00

THE ABOVE STATEMENT REPRESENTS FAIRLY THE FINANCIAL POSITION OF THE AUTHORITY
AS AT 31ST MARCH 2024 AND REFLECTS ITS INCOME AND EXPENDITURE DURING THE YEAR

Explanation of Variances

*STAFF COSTS	Clerk is now an employee and overtime for CiLCA study
*MILEAGE	Clerk claims additional mileage due to travel requirements
*SUBSCRIPTIONS	Contribution towards Clerk's SLCC registration
*AUDIT FEES	Sector specific audit now being undertaken
*TRAINING	Previous year was for CiLCA training
*COMMUNITY PROJECTS	Payment made towards Village Hall driveway improvements
*VILLAGE MAINTENANCE	Contract scope reduced to make financial saving
*S137 PAYMENTS	D-Day commemoration and church grass cutting grant payments
*HALL HIRE	No invoice received for this financial year

*FIXED ASSETS	Purchase of 5 new grit bins
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*EARMARKED RESERVES

General Reserve has been reduced in favour of Earmarked Reserves
Elections, Defibrillator and Repairs & Maintenance reserves have been created
Gateway, War Memorial and Website have been transferred into Repairs and Maintenance Reserve.

APPROVED BY COUNCIL

CHAIRMAN

RFO

Didmarton Parish Council - Fixed Asset Register

Item	Location	Purchase Amount
Defibrillator	///workflow.cosmetic.perused	£1,940.00
Defibrillator Cabinet	///workflow.cosmetic.perused	
War Memorial	///perky.divisions.troll	£1.00*
Bus Shelter	///sports.juniors.sprayer	£1.00*
Traditional Bus Stop Sign	///dispose.digs.thousands	£1.00*
Notice Board	///cheetahs.include.acrobatic	£940.00
Roadside planters 1 - west	///regulator.restless.eggs	£1.00*
Roadside Planters 2 - east	///dolls.drew.chosen	£1.00*
Dog Poo Bin 1	///starred.comforted.roosters Holly Bush Lane	£150.00
Dog Poo Bin 2	///backpack.waggled.sides The Street jnc	£150.00
Dog Poo Bin 3	///blatantly.robes.typhoon Bertha's Field jnc St. Arild's Rd	£150.00
Dog Poo Bin 4	///small.repeating.sprint End of St. Arild's Rd	£150.00
Dog Poo Bin 5	///cleansed.newsstand.married Creephole Kissing Gate	£150.00
Dog Poo Bin 6	///codes.hoops.cake The Old Laundry, Swan Lane	£150.00
Dog Poo Bin 7	///prefect.decompose.above Joyces Pool - east	£150.00
Bench 1- west	Joyce's Pool - ///incur.twilight.water	£350.00
Bench 1 plinth - west		£1.00*
Bench 2 - east	Joyces Pool - ///skim.threaded.strict	£350.00
Bench 2 plinth - east		£350.00
Commemorative plaque	Joyces Pool - ///plump.tubes.rots	£1.00
Creephole Kissing Gate	///stiffly.distanced.passports	£1.00*
Milestone	///beefed.drooling.stroke	£1,00*
Grit Bin	///crops.sweat.rewriting	88.95
Grit Bin	///uncle.thud.beefed	88.95
Grit Bin	///chopper.tone.prowl	88.95
Grit Bin	///started.smiles.greed	88.95
Grit Bin	///peach.succeed.changes	88.95
Totals		£5,433.75
Councillor Responsible	Asset	
Cllr. White	Defibrillator & cabinet	
Cllr. Turner	War memorial	
Cllr. White	Bus Shelter	
Cllr. White	Traditional Bus Stop Sign	
Cllr. White	Noticeboard	
Cllr. White	Roadside planters	
Cllr. Turner	Dog poo bins	
Cllr. White	Benches, plinths and plaque	
Cllr. Turner	Creephole Kissing Gate	
Cllr. White	Mile marker	

Certificate of Exemption – AGAR 2024/25 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 2025, 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 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

DIDMARTON PARISH COUNCIL

certifies that during the financial year 2024/25, 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 2024/25:

£14,486 R AMOUNT £00,000

Total annual gross expenditure for the authority 2024/25:

£15,483 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 2021
- In relation to the preceding financial year (2023/24), 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 2025.

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

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

06/05/2025

I confirm that this Certificate of Exemption was approved by this authority on this date:

06/05/2025

Signed by Chair

Date

SIGNATURE REQUIRED

06/05/2025

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

DIDMARTONCLERK@GMAIL.COM GENERIC EMAIL ADDRESS

Telephone number

07525 652124 NUMBER

*Published web address

DIDMARTONPARISHCOUNCIL.GOV.UK PUBLISHED WEBSITE/WEBPAGE ADDRESS

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 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

INTERNAL AUDIT FOR DIDMARTON PARISH COUNCIL.

Report by Mrs Irena Litton BEM

Dated 22nd February 2025 & 6th March 2025

	Comments and Recommendations
1. Accounting records	<p>Adequately kept on a payments and receipts system.</p> <p>Cashbook is regularly maintained.</p> <p>Members have access to online records including the cashbook, invoices and bank statements.</p>
2. Payments, Receipts & Budget	<p>A budget for Financial Year 2024/2025 was prepared and minuted. Min Ref 23.303.15</p> <p>A copy of the budget is published on the Councils website.</p> <p>Payments are clearly recorded in the Minutes.</p> <p>Receipts are clearly recorded in the Minutes.</p> <p>Spending and Quotes are duly considered in line with the Councils Financial Regulations.</p>
3. Budget vs spend.	<p>The half yearly review of the budget was to be considered in the November 2024 meeting. The Minutes record (Min Ref 24.89) "As only 3 members were present at the meeting, council resolved to carry over the mid-year expenditure review to the next meeting."</p> <p>Comment: The Council was quorate, with 3 Members present and none of those Members declared an interest, therefore, I am unsure as to why the Members did not consider the report.</p> <p>Action: Ensure that the budget vs spend report is reviewed and minuted.</p>
4. Bank reconciliations	<p>Bank reconciliations are regularly recorded in the minutes and are verified as part of the internal controls.</p>
5. Investments and Petty Cash	<p>A Savers Accounts with Lloyds Bank was taken out, an initial £12,000 was invested. Min Ref: 24.04.6.3</p>

	The Council does not hold Petty Cash.
6. Reserves	<p>Ear Marked Reserves were reviewed and clearly defined as part of the budget report. Min Ref 24.120</p> <p>General Reserves are reasonable and again are clearly defined as part of the budget report.</p>
7. Precept	<p>For FY 2024/25 was clearly recorded in the minutes. Min Ref: 23.303.15</p> <p>Precept demand for £12,835 which equates to £64.44 per band d property.</p>
8. Asset Register	<p>The Asset Register has been reviewed and recent purchases are clearly recorded. Min Ref: 24.05.19</p> <p>A copy of the Fixed Asset Register is published on the Council's website</p>
9. Insurance	<p>The Insurance Schedule was reviewed against the Asset Register to ensure that it met with the Council's needs. Min Ref: 24.05.21</p> <p>Insurance Cover is with Zurich Insurance</p>
10. Risk Assessment Policy	<p>Risk Assessment Policy, last reviewed May 2023.</p> <p>Clerk advises this is to be reviewed in the next meeting.</p>
11. Assets Maintained	<p>Reporting of asset maintenance is recorded in the minutes. Examples include Defibrillator maintenance, winter plan and replacement of benches.</p>
12. Financial Regulations	<p>Most recent NALC adapted version adopted in September 2024. Min Ref: 24.58</p> <p>A copy of the Financial Regulations are published on the Council's website.</p>
13. Standing Orders	<p>Most recent NALC adapted version were adopted in May 2023.</p> <p>A copy of the Standing Orders are published on the Council's website</p>

14. Powers to Spend	The Council doesn't have the General Power of Competency, however it has used appropriate powers for expenditure.
15. S.137 spending & Grants	<p>Expenditure was within the limits (£10.81 per electorate, for Financial Year 2024/2025).</p> <p>The Council have adopted a Grants Awarding Policy (February 2024).</p> <p>Grants were awarded to: £1,050 & £105 to DVHCC for DDay commemorations. £3,272.72 to DVHCC as part of the Community Projects Funding, for essential repairs at the entrance to the playing fields. £500 contribution to grass maintenance.</p>
16. VAT	<p>VAT of £421.21 reclaimed July 2024.</p> <p>Clearly recorded in the minutes. Min Ref: 24.46</p>
17. Borrowing	There are no Loan arrangements.
18. Internal Control	<p>Councillor appointed to carry out regular Internal Financial Checks, which are clearly recorded in the minutes.</p> <p>Council reviewed their annual statement of effectiveness in their September 2024 meeting. Min Ref: 24.43</p>
19. Direct Debits/Regular Payment List	<p>Council resolved to approve a regular payment list.</p> <p>Min Ref: 24.05.20</p>
20. Bank Signatories	Council resolved to add Cllr Sally Hewlitt as a delegated authoriser. Min Ref: 24.44 & 24.77
21. Employment	<p>Council is registered with HMRC. There are no new employees. Contract for the Clerk is in place. Salary is paid in line with contract.</p> <p>External Payroll Provider (PATA).</p> <p>Annual Pay Award was recorded in the minutes. Min Ref: 24.82</p>
22. Pension	The new Clerk declined a Pension (October 2023).

	Auto Enrolment is next required in December 2026.
23. Councillor Allowances/Expenses	The Councillors are not paid an allowance. Expenses are clearly recorded in the minutes.
24. End of Year Accounts	Approved and correctly recorded in the minutes. Min Ref: 24.05.16
25. AGAR Section 1 Governance Statement	Approved and correctly recorded in the minutes. Min Ref: 24.05.15 Copy is published on the Councils website.
26. AGAR Section 2 Accounting Statement	Approved and correctly recorded in the minutes. Min Ref: 24.05.18 Copy is published on the Councils website.
27. a. Internal Audit Report / AGAR b. Internal Audit Report – reviewed and actions taken. c. Appointment of Internal Auditor for Financial Year ending 31 st March 2024	a. AGAR – correctly recorded in the minutes. Min Ref: 24.05.13 A copy is published on Councils website b. Report reviewed and recommended actions have been carried out. Min Ref: 24.05.13 c. Council approved the appointment of a competent and independent Internal Auditor. Min Ref: 24.114
28. External Audit Report / AGAR OR Certificate of Exemption.	Council correctly certified that it is exempt from a limited assurance review. Min Ref: 24.05.12 A copy is published on the Councils website.
29. Exercise in Public Rights	The Council complied with the Notice of Exercise in Public Rights. Dates were reported 3 rd June – 12 th July 2024. Min Ref: 24.05.11 A copy of the notice is published on the Councils website.
30. Policies & Data Security.	The following Policies regarding Data Protection are published on the Councils website:

	<p>Privacy Notice, Staff, Councillors and other role Holders (last reviewed February 2024)</p> <p>Data Protection Policy (last reviewed February 2024)</p> <p>Data Breach Policy (last reviewed February 2024)</p> <p>Council has registered with the ICO.</p>
31. Accessibility Statement	The website complies with the 2018 Accessibility Regulations.
32. Agendas and Summons	<p>Agendas are issued and published within regulations.</p> <p>Agendas clearly show the appropriate summons.</p>
33. Code of Conduct, DPIs , Members responsibilities and Minutes	<p>Code of Conduct – adopted December 2023.</p> <p>Minutes clearly record DPIs</p> <p>Members Register of Interests are published on Cotswold District Councils website but can be accessed by a link from the Parish Councils website.</p> <p>Members responsibilities are published on the Councils website.</p> <p>Minutes are published in draft form on Councils website within 28 days.</p> <p>Minutes are duly signed as a true record.</p>
34. Other Observations.	<p>a. Recommend the Council consider providing '.gov' emails for employees and Councillors.</p> <p>b. The Council is not a burial authority.</p> <p>c. The Council is not responsible for Managing Trusts.</p> <p>d. Congratulations to Mr Simon Hale, on successfully completing his Cilca qualification.</p> <p>As a result the Council may like to consider adopting the General Power of Competence (if it meets the other criteria) and applying for accreditation from the Local Government Award Scheme.</p>

	For further information see link https://www.nalc.gov.uk/support/local-council-award-scheme.html
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Sampling carried out on the 6th March 2025

Description	Payer	Date	Amount
Precept (receipt)	Cotswold District Council	18 th April 2024	£9,627.00
VAT Refund (receipt)	HMRC	4 th July 2024	£421.21
Grass cutting (payment)	Haithway Garden Scapes	2 nd April 2024	£405.60 (£67.60 VAT)
Payroll Admin (Payment)	PATA	2 nd April 2024	£16.85
Grant (Payment)	Village Hall	4 th June 2024	£3272.72

Additional Documents viewed:

- Clerks contract checked, in the IA for FY 2023/24
- Insurance Schedule with Zurich Insurance.
- 5th November 2024, signed minutes viewed.
- Cashbook viewed (separate column for S.137 payments)
- Bank Statements and copy invoices viewed.
- Internal Controls Checklist viewed.

Annual Internal Audit Report 2024/25

DIDMARTON PARISH COUNCIL

didmartonparishcouncil.co.uk

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)	Yes	No	Not applicable
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

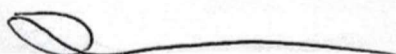
22/02/2025

06/03/2025

Name of person who carried out the internal audit

MRS IRENA LITTON BEM

Signature of person who carried out the internal audit



Date

26/03/2025

*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:

DIDMARTON 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	'Yes' means that this authority:
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
			✓

*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:

06/05/2025

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

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

DIDMARTONPARISHCOUNCIL.GOV.UK

Section 2 – Accounting Statements 2024/25 for

DIDMARTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	16,037	20,193	<i>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.</i>
2. (+) Precept or Rates and Levies	12,835	12,835	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	1,069	1,651	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	2,502	5,291	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	7,181	10,192	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	20,193	19,196	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	20,193	19,196	<i>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.</i>
9. Total fixed assets plus long term investments and assets	4,949	5,434	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

SIGNATURE REQUIRED

Date

06/05/2025

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

06/05/2025

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

DIDMARTON PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**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 7TH May 2025

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 2025, these documents will be available on reasonable notice by application to:

**Mr. Simon Hale,
Responsible Financial Officer to the Council
by email to didmartonclerk@gmail.com**

commencing on Tuesday 3 June 2025

and ending on Monday 14 July 2025

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)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-l.com)**

5. This announcement is made by Mr. Simon Hale, Responsible Financial Officer to Didmarton Parish Council

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024/25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the

period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.