

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? (<i>Local Councils only</i>)		✓

**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.

BURGHWALLIS 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: £8,540

Total annual gross expenditure for the authority 2025/26: £7,884

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.



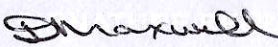
By signing this **Certificate of Exemption** you are confirming that:

- 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:	14/04/2026
	01/04/2026	as recorded in minute reference:	
Signed by Chair	Date		
	14/04/2026		
Generic email address of Authority		Telephone number	
clerk@burghwallisparishcouncil.gov.uk		07808 164725	

*Published web address

www.burghwallis.org.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.

Annual Internal Audit Report 2025/26

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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.

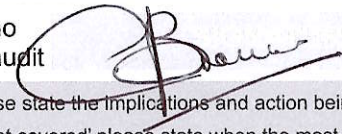
Internal control objective	Yes	No*	Not covered**
	A. Appropriate accounting records have been properly kept throughout the financial year.	✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted 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.			NO PETTY CASH
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.	✓		
P. (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 Name of person who carried out the internal audit

09/05/2026

MR. ANDREW BOSMANS

Signature of person who carried out the internal audit



Date

09/05/2026

*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).

INTERNAL AUDIT SERVICE FOR BURGHWALLIS PARISH COUNCIL

AUDIT PROGRAMME – PERIOD ENDING : 31 MARCH 2026

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2011 edition of "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide".

Signed  Date 09/05/2026

Name & qualifications MR. ANDREW BOSMANS B.A (HONS)

"CLEAN" STRAIGHT FORWARD AUDIT – EASY TO FOLLOW – ON THE BASIS OF THE INFORMATION PROVIDED -> NO SIGNIFICANT ISSUES

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Previous Internal Audit Report	Do the minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	<input checked="" type="checkbox"/>		
Proper bookkeeping	Is the cashbook maintained and up to date?	<input checked="" type="checkbox"/>		
	Is the cashbook arithmetically correct?	<input checked="" type="checkbox"/>		
	Is the cashbook regularly balanced?	<input checked="" type="checkbox"/>		MONTHLY
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	<input checked="" type="checkbox"/>		
	Has a Responsible Financial Officer been appointed?	<input checked="" type="checkbox"/>		
	Have items or services above a de minimis amount been competitively purchased?	<input checked="" type="checkbox"/>		
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	<input checked="" type="checkbox"/>		
	Has VAT on payments been identified, recorded and reclaimed?	<input checked="" type="checkbox"/>		
	Is Section 137 expenditure separately recorded and within statutory limits?			NONE RECORDED
Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?		<input checked="" type="checkbox"/>	

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?	d		
	Is insurance cover appropriate and adequate?	d		
	Are internal financial controls documented and regularly reviewed?	d		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	d		INSPECTED
	Is actual expenditure against the budget regularly reported to Council?	d		
	Are any significant variances from budget explained?	d		
Income Controls	Is income properly recorded and promptly banked?	d		
	Does the precept recorded in the cashbook agree to the Council Tax Authority's notification?	d		
	Are security controls over cash adequate and effective?	d		
Petty Cash Procedures	Is petty cash spent recorded, and supported by receipts?	}		NOT
	Is petty cash expenditure reported to each Council Meeting?	}		APPLICABLE
	Is petty cash reimbursement carried out regularly?	}		
Payroll Controls	Do salaries paid agree with those approved by Council?	d		
	Are any other payments to the Clerk/other staff reasonable and approved by Council?	d		

1 Internal Control	2 Tests	3 Initial Yes	4 Initial No	5 Comments-date checked
Payroll Controls (contd)	Has PAYE/NIC been properly operated by the Council as an employer?	d		
Assets Controls	Do all employees have contracts of employment with clear terms + conditions?	d		
	Does the Council keep an Assets Register of all material assets owned?	d		
	Are the Assets & Investments Register up to date?	d		
Bank Reconciliation	Do asset insurance valuations agree with those in the Asset Register?	d		
	Is there bank reconciliation for each bank account?	d		
	Is the bank reconciliation carried out regularly on the receipt of statements?	d		
Year-End Procedures	Are there any unexplained balancing entries in any reconciliation?		d	
	Is the value of investments summarised on the reconciliation?	d		
Digital & Data Compliance	Are year-end accounts prepared on the correct accounting basis?	d		
	Do accounts agree with the cashbook?	d		
	Is there an audit trail from underlying financial records to the accounts?	d		
	Where appropriate, have debtors and creditors been properly recorded?	}		NOT
	Where appropriate, have debtors and creditors been properly recorded?	}		APPLICABLE
	Proper practices related to Data & Digital Compliance	d		* PARTIAL

* NEED IT / GDPR POLICY IN PLACE BUT ALL COUNCILLORS, CLERK AND WEBSITE HAVE .GOV.UK VIA THE CLERK

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

BURGHWALLIS PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

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

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

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

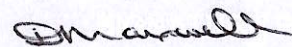
14/04/2026

and recorded as minute reference:

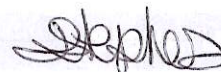
2024.05

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

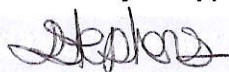
BURGHWALLIS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	1,164	2,216	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	6,930	7,277	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	699	1,263	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	2,599	2,685	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	3,978	5,198	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	2,216	2,873	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	2,216	2,873	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	26,971	26,995	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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.




Date

14/04/2026

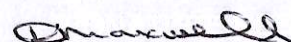
I confirm that these Accounting Statements were approved by this authority on this date:

14/04/2026

as recorded in minute reference:



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



Burghwallis Parish Council Accounts 2025/26

Receipts and Payments for the year ending 31st March 2026

Date	Item	Details	Cheq. no	Credit	Debit	Balance	VAT	VAT No.	Admin/Oth	Salaries	Donations
01/04/25	Opening balance					£ 2,216.71					
01.04.25	CDC	Precept		£ 7,277.00		£ 9,492.71					
13.05.25	HMRFC	VAT Refund	482	£ 163.22		£ 9,655.93					
	Y.L.C.A	Annual Subscription	483		£ 154.00	£ 9,501.93			£ 154.00		
	HMR&C	Annual Subscription	484		£ 100.00	£ 9,401.93			£ 100.00		
	J Halsall	Clerk April, May & June	485		£ 213.20	£ 9,188.73				£ 213.20	
	Playingfield	Clerk April May & June	486		£ 386.50	£ 8,802.23				£ 386.50	
	Curtys	Transfer	487		£ 300.00	£ 8,502.23			£ 300.00		
	A Bosmans	New Printer	487		£ 178.97	£ 8,323.26	29.83	Asset Register	£ 178.97		
	J Halsall	Annual Audit	488		£ 65.00	£ 8,258.26			£ 65.00		
	H-VIS Vest	Postage	489		£ 14.02	£ 8,244.24			£ 14.02		
	Clear Insurance	Litter pick	490		£ 30.00	£ 8,214.24			£ 30.00		
08.07.25	Y.L.C.A	Annual chgs	491		£ 797.90	£ 7,416.34		Bank Statement 309	£ 797.90		
	Playingfield	AW New councillor Training	492		£ 36.50	£ 7,379.84			£ 36.50		
	Mr Johnstone	Transfer	493		£ 300.00	£ 7,079.84			£ 300.00		
	J Halsall	Notice Board Repairs	494		£ 580.00	£ 6,499.84		Bank Statement 310	£ 580.00		
	HMR&C	Postage	495		£ 24.20	£ 6,475.64			£ 24.20		
	Dorchester Council	Clerk July, Aug & Sept	496		£ 520.50	£ 5,955.14		Bank Statement 311	£ 520.50		
	Crown Garden Centre	Ward Members Budget	497		£ 113.40	£ 5,841.74			£ 113.40		
11.11.25	Royal British Legion	Christmas Tree	498		£ 195.00	£ 5,646.74		Bank Statement 312	£ 195.00		
	Royal British Legion	Lampost Poppies	499		£ 80.00	£ 6,166.74					£ 80.00
	Dorchester Council	Wreath	500		£ 25.00	£ 6,141.74		Bank Statement 313			£ 25.00
	HMR&C	Playground Repairs	551		£ 786.00	£ 5,355.74	131.00		£ 786.00		
	HMR&C	Election Chgs	552		£ 69.20	£ 5,286.54	11.53		£ 69.20		
	ICO Fee	Clerk Oct. Nov & Dec	553		£ 666.20	£ 4,620.34			£ 666.20		
09.12.25	Cancelled	Clerk Oct. Nov & Dec	554		£ 146.80	£ 4,473.54			£ 146.80		
	J Halsall	Data Protection	BP		£ 47.00	£ 4,426.54		Bank Statement 314	£ 47.00		
	Playingfield	Website fees	555		£ 4,426.54	£ -					
	Poors Land	Transfer	556		£ 81.18	£ 4,345.36			£ 81.18		
	Burghwallis Pub	Transfer	557		£ 150.00	£ 4,195.36			£ 150.00		
03.03.26	SLCC	Tree Donation	558		£ 150.00	£ 4,045.36			£ 150.00		
	J Stephens	Christmas Lunch	CR	£ 195.00		£ 4,240.36		Bank Statement 315			
	B Simpson	Clerk Filca Training	559		£ 266.30	£ 3,974.06			£ 266.30		
	VAT	Clerk Jan, Feb & March	564		£ 168.00	£ 3,806.06		FROZEN BANK ACCOUNT	£ 168.00		
	HMR&C	Tree repairs	565		£ 638.84	£ 3,167.22			£ 638.84		
		VAT Refund	567		£ 600.00	£ 2,567.22	100.00	Bank Statement 316	£ 600.00		
		Admin Chgs	CR	£ 304.86		£ 2,872.08		Bank Statement 317			
		Clerk Jan, Feb & March	566		£ 143.20	£ 3,547.43			£ 143.20		
						£ 3,404.23					
						£ 9,216.43	304.86		£ 5,093.27	£ 2,585.44	£ 105.00
						£ 7,883.71					£ 7,883.71

BURGHWALLIS PARISH COUNCIL
PROPOSED BUDGET 2025-26

EXPENDITURE		Budget (£)	Actual (£)	
Administration (Clerk's Salary & Expenses)	£ 2,787.00	£ 2,685.44	£ 101.56	<i>Increase in hours from Jan 26 - covered by Poors Land Admin fee</i>
Stationery	£ 50.00	£ 38.22	£ 11.78	
Insurance policy	£ 615.00	£ 797.90	£ 182.90	<i>Previous Claim</i>
Data Protection Fee	£ 35.00	£ 47.00	£ 12.00	
Play area: Equipment maintenance	£ 240.00	£ 786.00	£ 546.00	<i>Playground repairs covered by Ward Grant £600</i>
Election fees and charges	£ 1,000.00	£ 69.20	£ 69.20	<i>May 25 Election</i>
Play area: Grass cutting	£ 100.00	£ 900.00	£ 100.00	
Hire of hall: Meetings & community events	£ 100.00	£ 100.00	£ 100.00	
Christmas Tree	£ 350.00	£ 195.00	£ 155.00	
Training	£ 300.00	£ 204.50	£ 95.50	
Contribution towards community website	£ 400.00	£ 81.18	£ 318.82	
Payroll Services	£ 100.00	£ 100.00	£ -	
Memberships: YLCA	£ 135.00	£ 154.00	£ 19.00	
Internal Auditor's expenses	£ 65.00	£ 65.00	£ -	
Projects	£ 850.00	£ 1,735.27	£ 885.27	<i>Notice Board repairs & Tree works</i>
Donations	£ 500.00	£ 25.00	£ 475.00	
Total Estimated Expenditure	7,527.00	7,883.71		

INCOME		
2025-26 Precept	7,277.00	£ 7,277.00
VAT Estimated refund	250.00	£ 468.08
Ward Councillors Grant		£ 600.00
Donation from Poors Land (Tree)		£ 195.00
Donation from Poors Land (Admin)		£ 675.35
Total Estimated Income	7,527.00	9,215.43

BURGHWALLIS PARISH COUNCIL

SUMMARY RECIEPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31/03/26

<u>2024/2025</u>	<u>RECIEPTS</u>	<u>2025/2026</u>
£ 6,930.00	Precept	£ 7,277.00
0	Interest	£ -
£ 698.84	Other	£ 1,263.08
<u>£ 7,628.84</u>	Total receipts	<u>£ 8,540.08</u>

	<u>PAYMENTS</u>	
£2,598.30	Salaries	£ 2,685.44
£4,313.84	Administration/Other	£ 5,093.27
£25.00	Section 137 (Donations)	£ 105.00
<u>£6,937.14</u>	Total Payments	<u>£ 7,883.71</u>

<u>SUMMARY</u>		
	Balance B/F 1/4/25	£ 2,215.71
	Add/Less NETT Exp	£ 656.37
	Balance C/F 31/3/2026	<u>£ 2,872.08</u> ✓

<u>REPRESENTED BY</u>		
	Current Acc at 31/3/26	£ 2,872.08
		£ -
	TOTAL	<u>£ 2,872.08</u> ✗
	Less Unpresented Chqs	-£ 532.15
	BALANCE	<u>£ 3,404.23</u>
		£ -

Explanation of variances

BURGHWALLIS PARISH COUNCIL

Please provide full explanations, including numerical values, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2024/25 £	2025/26 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	6,930	7,277	347	15%	Increase in precept
Box 3 <i>Total other receipts</i>	699	1,263	564	81%	Ward Grant £600 Poors land donation £195 Poors land admin donation £675.35 VAT refund £163.22
Box 4 <i>Staff costs</i>	2,599	2,685	86	3%	YLCA increase + plus extra hours agreed
Box 5 <i>Loan interest/ capital repayments</i>	0	0	0	0	
Box 6 <i>All other payments</i>	3,978	5,198	1,220	30%	Notice Board Repairs £580 Playingground equip repairs £786 partially covered by Ward Grant. Tree repairs £600
Box 9 <i>Total fixed assets & long term investments & assets</i>	26,971	26,995	0		Purchase of new printer and old one scrapped. Difference £24
Box 10 <i>Total borrowings</i>	0	0	0	0	
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: N/A				