

**General Fund****Income and Expenditure for Year Ending 31 March 2025**

	2024/2025	<i>comments</i>	2023/2024
<u>Income</u>			
Precept	6,000.00		5,700.00
Interest a/c 10472093	150.17		22.15
CIL/New Homes Bonus	-		-
VAT Refund	225.72		126.25
Grants	500.00		-
Donations	-		375.00
Other Income	26.00		267.41
<b>Total Gross Income</b>	<b>6,901.89</b>		<b>6,490.81</b>
<u>Expenditure</u>			
Litter Picking	624.00		600.00
ClerkRFO Salary	1,674.00		1,606.50
Accounting & Audit	150.00		150.00
Admin Expenses	114.49		24.20
Insurance	466.97		450.64
Subscriptions	255.45		238.69
Asset maintenance	-		59.34
Defib/CHT mngmnt fee	151.20		151.20
Dogbin emptying	192.10		184.72
Section 137	575.00		725.00
Village grass cuts	517.00		632.00
Lime Trees	624.00		-
Christmas Tree & Lights	185.00		149.98
PC/Web hosting	148.80		126.04
Training	-		797.00
Donations	200.00		-
Election fees	54.15		-
Other	-		-
Difference b/fwd from y/e accounts	-		-
<b>Total Gross Expenditure</b>	<b>5,932.16</b>		<b>5,895.31</b>
<b>Excess / (Deficit) Income for the year carried forward to the general fund</b>	<b>969.73</b>		<b>-</b>
Debtors at 31.03.25			
Creditors at 31.03.25			
<b>Total Excess / (Deficit) c/fwd to next year</b>	<b>969.73</b>		<b>-</b>
<b>General Fund</b>			
B/fwd from previous year	-		-
Excess / (Deficit) for the year	969.73		-
	<b>969.73</b>		<b>-</b>
<b>Position showing at 31.03.25</b>			
Current account	1,936.77		-
Add Debtors			-
Less Creditors (uncleared cheques)	-		-
	<b>1,936.77</b>		<b>-</b>
	<b>-</b>	<b>967.04</b>	

Westmill Parish Council

DRAFT BUDGET PROPOSAL 2025-2026

(VERSION 2 FOR DISCUSSION AT PARISH COUNCIL MEETING 4 February 2025)

	2024-2025 Budget £	Current balances @ 18/11/24 £	Anticipated year end £	2025-2026 Suggested Budget £	Comments
<b>INCOME</b>					
Precept	6000	6000	6000	6000	income less expenditure, precept of £5913 = 0% rise
Bank Interest	131	76.55	169	135	1.35% from 11/03/25
<b>Income Total</b>	<b>6131</b>	<b>6077</b>	<b>6169</b>	<b>6135</b>	
Other Income	0	500	500	0	grant from HCC for Buntingford Festival Choir
<b>EXPENDITURE</b>					
<b>Revenue Expenditure</b>					
Litter Picker	630	364	624	640	cpih 2.6% increase to £53.35 per month
Clerk Salary and PAYE	1675	893	1758	1740	align with NJC scale 10? £14.50 ph 120 hours pa
Audit and Accounting	140	135	135	135	audit £60, payroll £75
Admin Expenses	100	0	10	100	printer ink, paper, office
Insurance	470	467	467	490	seek alternative quotes Feb
Subscriptions	350	256	376	355	VH hire £24 per meeting HAPTCE£213.25, ICO£35, 100PE10
Defib/CHT management fee	152	0	152	152	CHT £151.20
Dogbin emptying	240	160	160	175	small increase expected
Donations	200	0	200	200	St Marys
Village green grass cuts	613	470	517	624	skewed as one cut paid in 23-24. cpih 2.6% increase to 13@£48.20
Christmas tree and lights	130	0	130	130	tree & batteries
PC/web hosting	106	79	115	118	price increase 24-25
Training	170	0	0	100	adhoc
Contingency	385	0	0	100	
<b>Revenue Expenditure Total</b>	<b>5361</b>	<b>2824</b>	<b>4644</b>	<b>5059</b>	
<b>Capital Expenditure</b>					
Repairs and Maintenance	100	0	50	200	noticeboard, kiosk, vg pump, benches
Lime trees	500	0	1700	500	£520 biennial pollarding due winter 24 and budget for VG Lime
<b>Capital Expenditure Total</b>	<b>600</b>	<b>0</b>	<b>1750</b>	<b>700</b>	
<b>Expenditure Total</b>	<b>5961</b>	<b>2824</b>	<b>6394</b>	<b>5759</b>	
Balance	170		-225	376	
Other Expenditure		500	500	0	grant from HCC paid to Buntingford Festival Choir

Bank Account	Community Interest 0%		Business Bank Instant Interest 1.4%	Total
Balance @1/4/24			117.21	11139.36
Balance @28/01/25			3226.44	10136.47
	Reserves		Total Reserves	
	New Homes Bonus	Electricity Disconnect fee		
Balance @28/01/25	4302.74	235.00	4537.74	Unreserved funds 8825.17

YEAR	2024-25	2025-26	%
<b>TAX BASE £</b>	162.1	159.75	-1.450
<b>BAND D £</b>	37.01	37.56	1.471

Prepared by Sarah Kubica Clerk/RFO

WESTMILL PARISH COUNCIL

[www.westmillpc.org.uk](http://www.westmillpc.org.uk)

**ASSET AND LIABILITIES REGISTER**

Updated: May 2024  
Review date: May 2025

<b>Asset</b>	<b>Location</b>	<b>Date acquired</b>	<b>Purchase cost</b>	<b>Insured value</b>
Village Pump	Village Green			£40000
Village Greens and Lime tree	Centre of village			
Greens and Lime trees and footpaths	Along the south side of the main street and in front of Church Cottages			
Oak posts and installation	Village Green	03/05/2018	£3500	£4000
K6 Telephone Kiosk Grade II list entry number 1249287 <a href="https://historicengland.org.uk/listing/the-list/list-entry/1249287">https://historicengland.org.uk/listing/the-list/list-entry/1249287</a>	Near village green SG9 9LL	22/09/2017	£1	£7500
Defibrillator cPAD EAD 'Lifeline View' with mild steel sentry cabinet	Inside telephone kiosk	26/10/2017	£1775	£2000
Noticeboard	Near village green SG9 9LL			£2000
Benches (3)	Village Green			£1050
Dell Laptop	Clerk	23/02/2017	£843	£300
Filing Cabinet	Village hall track	10/06/2015	£115	£115
Laminator	Clerk	07/06/2019	£24`	£24

## 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.

### WESTMILL 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:

£6,902 ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2024/25:

£5,932 ENTER 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

[Redacted Signature]

22/05/2025

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

22/05/2025

Signed by Chair

Date

[Redacted Signature]

22/05/2025

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

clerk@westmillpc.org.uk ENTER OWNED GENERIC EMAIL ADDRESS

Telephone number

01763272587 ENTER NUMBER

\*Published web address

westmillpc.org.uk ENTER PUBLICLY AVAILABLE 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.**

# Annual Internal Audit Report 2024/25

## WESTMILL PARISH COUNCIL

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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).	✓		
<b>O. (For local councils only)</b> 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

25/04/2025 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

Janet James ME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNED

Date

25/04/2025

\*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:

**WESTMILL PARISH COUNCIL**  
ENTER NAME OF AUTHORITY

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' 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 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.	✓		<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
			✓

\*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:

22/05/2025

and recorded as minute reference:

MINUTE REFERENCE 25-26

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

Chair

Clerk

Information required by the Transparency Code (not part of the Annual Governance Statement)		
	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	✓	

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## Section 2 – Accounting Statements 2024/25 for

### WESTMILL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	10,544	11,139	<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	5,700	6,000	<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	791	902	<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	1,607	1,674	<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	4,289	4,258	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	11,139	12,109	<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	11,139	12,109	<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	57,000	56,665	<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

Date

22/05/2025

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

22/05/2025

as recorded in minute reference:

MINUTE 26

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

SIGNED