

Bank Reconciliation:

Financial YE 31st March'26

Prepared by C Gledson

Parish Clerk & responsible Financial Officer

Balance per Bank Statement as at 31st March '26

	<u>Current Balance</u>	£4,575.52
	<u>Savings Account</u>	£5,030.69
Less Unrepresented cheques		£0.00
Total Balance as of the 31st March'26		<u>£9,606.21</u>

Cash Book

Opening Balance 1st April '25		£7,742.86
Add transfer to savings account		
Add Receipts:		<u>£7,095.74</u>
	Sub Total:	<u>£14,838.60</u>
Less Payments:		<u>£5,232.39</u>
		£9,606.21

Plus B/F - Unpaid chq's:

Balance: £9,606.21

Current Account:

Balance: £9,606.21

Less Unrepresented cheques:

Total closing balances as per Cash Book/Savings Acc £9,606.21

Hewick & Hutton Parish Council

Statement of Financial activities for the YE 31st March'26

<u>Income:</u>	<u>2026</u>	<u>2025</u>
Precept	£6,583.00	£6,269.00
Interest	£30.69	£0.00
Grants	£0.00	£500.00
Donations	£0.00	£750.00
N Power	£3.01	£3.01
VAT refund	£479.04	£463.59
Total Income	£7,095.74	£7,985.60

Expenditure:

Direct Charitable Expenditure	£2,660.28	£3,336.04
Management & Administration	£2,572.11	£2,460.89
Total Expenditure	£5,232.39	£5,796.93

Net:	£1,863.35	£2,188.67
Bal B/F	£7,742.86	£5,554.19
	£9,606.21	£7,742.86

Balance Sheet as at 31st March 2026

Cash in Bank	£4,575.52	£7,742.86
Cash in Savings acc	£5,030.69	
	£9,606.21	£7,742.86

Approved by the board of Trustees on

and signed on its behalf by

Trustee

J. Harrison

Trustee

[Signature]

7 May 2026

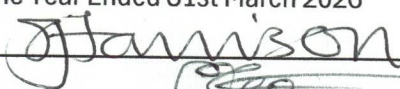
Hewick and Hutton Parish Council
Year Ended 31 March 2026
Receipts and Payments Account

	<u>2026</u>	<u>2025</u>
<u>Receipts</u> Precept	£6,583.00	£6,269.00
Grants	£0.00	£500.00
Donation		£750.00
Savings Interest	£30.69	
N Power weighleave	£3.01	£3.01
VAT Refund	£479.04	£463.59
	<u>£7,095.74</u>	<u>£7,985.60</u>
<u>Payments</u> Clerks fees & expenses	£1,145.71	£1,282.40
PAYE	£286.37	£320.60
Insurance	£280.00	£257.60
YCLA	£237.00	£227.00
Hall Hire	£80.00	£90.00
Grasscutting	£1,452.00	£1,168.00
Tree Survey/Felling		£0.00
Noticeboard refurbishment		£80.00
Computer expenses	£125.83	£114.99
Playground costs	£68.00	£65.00
Coronation Grant		£0.00
Website domain	£262.20	£322.20
Steps for noticeboard		£0.00
Sundries	£423.78	£0.00
HC Planting		£477.00
Defibrillator		£750.00
Audit fees	£40.00	£40.00
Training	£405.80	£61.50
VAT on Purchases	£399.50	£479.04
Bank Charges	£26.20	£61.60
	<u>£5,232.39</u>	<u>£5,796.93</u>
Balance B/F as 1st April 2025	£7,742.86	£5,554.19
Receipts	£7,095.74	£7,985.60
Payments	-£5,232.39	-£5,796.93
Balance C/F 31st March 2026	<u>£9,606.21</u>	<u>£7,742.86</u>

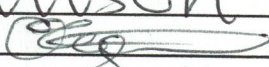
The Balance C/F is represented by: Current account, savings account and unrepresented cheques

We certify that the above statement properly presents the receipts and payments of the Parish Council for the Year Ended 31st March 2026

Chairman:



Clerk:



Date:

4 May 2026

Hewick & Hutton Parish Council

Notes for the accounts for the Year Ended 31st March 2026

Note 1:

<u>Direct expenditure:</u>	<u>2026</u>
Subscriptions	£237.00
Hall Hire	£80.00
Playground	£68.00
Grass Cutting	£1,452.00
Trees	£49.50
Defibrillator installation	£280.00
Grant	£0.00
VAT on Expenditure	£399.50
Fee NYC Forum	£94.28
<u>Total:</u>	<u>£2,660.28</u>

Note 2:

<u>Management & Administration:</u>	
Computer Expenses	125.83
Insurance	£280.00
Clerk fees/PAYE	£1,432.08
Audit Fees	£40.00
Bank Charges	£26.20
Training	£405.80
Website hosting	£262.20
<u>Total:</u>	<u>£2,572.11</u>

Independent Examiners Statement:

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that any material respect the requirements to keep accounting records in accordance with Section 41 of the Act and to prepare accounts which accord with the accounting records of the Act have not met; or
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached



Independent Examiner

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.

HEWICK AND HUTTON 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:

£7,095.74

Total annual gross expenditure for the authority 2025/26:

£5,232.39

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

SIGNATURE REQUIRED

07/05/2026

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

07/05/2026

Signed by Chair

Date

J. HARRISON

07/05/2026

as recorded in minute reference:

7a (01/2026)

Generic email address of Authority

Telephone number

CLERK@HEWICKANDHUTTONPARISH

07380 506556

*Published web address

.GOV.UK

WWW.HEWICKANDHUTTONPARISH.GOV.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

HEWICK AND HUTTON PARISH

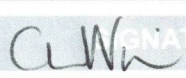
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During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation 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.	N/A		
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: 28/04/2026 Name of person who carried out the internal audit: CARA WILLIAMS

Signature of person who carried out the internal audit:  Date: 28/04/2026

*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).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

HEWICK AND HUTTON 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	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<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:

04/05/2026

and recorded as minute reference:

7a (01/2026)

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

Chair

J. Harrison

Clerk

SIGNATURE REQUIRED

[Signature]

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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

www.hewickandhuttonparish.gov.uk

Section 2 – Accounting Statements 2025/26 for


ENTER NAME OF AUTHORITY
HEWICK AND HUTTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	5554 -	7742 -	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	6269 -	6583 -	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1716 -	512 -	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	1603 -	1432 -	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	-	-	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	4193 -	3800 -	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	7743 -	9606 -	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	-	-	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	5655 -	9186 -	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	-	-	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?	N/A	

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.

 REQUIRED

Date

07 May 2026

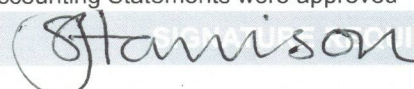
I confirm that these Accounting Statements were approved by this authority on this date:

07/05/2026

as recorded in minute reference:

7a MINUTE (01/26)

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

 REQUIRED