

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2024/25, 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 2025. 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 2025**. 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 on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

| Completion checklist – 'No' answers mean you may not have met requirements |                                                                                                                                                   | Yes | No |
|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| All sections                                                               | Have all highlighted boxes 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 <b>31 March 2025</b> 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> )      | N/A |    |

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2024/25

ARROW WITH WEETHLEY PARISH COUNCIL

www.arrowandweethleypc.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).

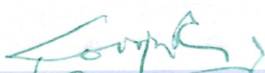
Date(s) internal audit undertaken

Name of person who carried out the internal audit

29-04-2025

J.C. COOPER

Signature of person who carried out the internal audit



Date

29/4/25

\*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:

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

|                                                                                                                                                                                                                                                                                                 | Agreed                              |                          |                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                 | Yes                                 | No                       |                                                                                                                                                                                                |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.                                                                                                                                                  | <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 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. | <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                                                                                                                                                                                            |
|                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/>                                                                                                                                                            |

\*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:

4/6/25

and recorded as minute reference:

Finance Item 6

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

Chair

*[Signature]*

Clerk

C. Baldwin

### 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                       |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |

www.arrowandweethlypc.co.uk.

## Section 2 – Accounting Statements 2024/25 for

ARROW WITH WEETHLEY PARISH COUNCIL

|                                                             | Year ending           |                       | Notes and guidance                                                                                                                                                                                      |
|-------------------------------------------------------------|-----------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             | 31 March<br>2024<br>£ | 31 March<br>2025<br>£ |                                                                                                                                                                                                         |
| 1. Balances brought forward                                 | 13777                 | 6593                  | 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                          | 5500                  | 6050                  | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.                                                                                 |
| 3. (+) Total other receipts                                 | 2459                  | 1034                  | 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                                          | 3955                  | 4244                  | 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                     | NIL                   | NIL                   | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).                                                                                      |
| 6. (-) All other payments                                   | 11188                 | 5032                  | 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                             | 6593                  | 4421                  | 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           | 6593                  | 4421                  | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>                                              |
| 9. Total fixed assets plus long term investments and assets | NIL                   | NIL                   | 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                                        | NIL                   | NIL                   | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).                                                                                                        |

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

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

C. Baldwin

Date

4/6/25

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

4/6/25

as recorded in minute reference:

Finance Item 6

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

*[Signature]*