

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It is to be included in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:

Donyatt Parish Council

County area (local councils and parish meetings only):

Somerset

Financial year ending 31 March 20xx

Prepared by (Name and Role):

Zannette Bougourd Clerk/RFO

Date:

14/05/2025

		£	£
Balance per bank statements as at 31/3/25			
Unity Trust Bank C/A	20510208	3,543.0	
Unity Trust Instant Access	20510211	3,706.8	
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			7,249.8
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)			
	item 1		
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			-
Add: any un-banked cash as at 31/3/xx			
			-
Net balances as at 31/3/25 (Box 8)			<u>7,249.8</u>

Bank reconciliation – example

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: Donyatt Parish Council

County area (local councils and parish meetings only): Somerset

Financial year ending 31 March 2025

Prepared by (Name and Role): Clerk/ RFO

Date: 15/05/2025

	£	£
Balance per bank statements as at 31/3/25		
e.g Current Account	3,544.00	
High Interest Account	3,707.00	
Building Society Premium Account	-	
		7,251.00
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/25 (normally only current account)		
		0.00
		-
Net balances as at 31/3/xx (Box 8)		7,251.00

Explanation of variances – pro forma										
Name of smaller authority:		Donyatt Parish Council								
County area (local councils and		Somerset								
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes										
Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant: - variances of more than 15% between totals for individual boxes (except variances of less than £200); New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;										

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

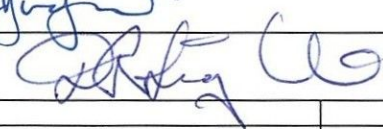
Donyatt Parish Council

County area (local councils and parish meetings only):

Somerset

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

		£	£
Box 7: Balances carried forward			7,251.00
Deduct: Debtors (enter these as negative numbers)			
	1		
	2		
	3		
		-	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)			
	1		
	2		
		-	
Total deductions			-
Add:			
Creditors (must not include community infrastructure levy (CIL) receipts)			
	1		
	2		
		-	
Add:			
Receipts in advance (must not include deferred grants/loans received)			
	1		
	2		
		-	
Total additions			-
Box 8: Total cash and short term investments			7,251.00

Expenses	Actual to Y/E	Budget	Under/over		Date	Income/Reserves	Current account	Reserve account	
Hall hire	97.00	120.00	23.00			Brought fwd	7077.57	611.87	
Insurance	264.00	575.00	311.00		16 04 24	Precept	14463.00		
Audit	150.00	150.00	0.00						
Admin expenses	267.00	350.00	83.00		30/04/2024	Interest		0.8	
Clerk equipment reserve	0.00	350.00	350.00		31/05/2024	Interest		0.75	
Clerk salary	4,290.00	3912.00	-378.00		30/06/2024	Interest		0.68	
Training	162.00	165.00	3.00		31/07/2024	Interest		0.8	
SLCC & CRPP & CCS	35.00	110.00	75.00		30/09/2024	Interest		1.49	
Salc subs	275.00	135.00	-140.00						
Election	0.00	500.00	500.00					4.52	
Misc/unforseen	977.00	1500.00	523.00		05/07/2024	Unity good will payment	50.00		
Website hosting	352.00	165.00	-187.00		11/07/2024	Fish & Chips	447.00		
Parish events	1,596.00	2000.00	404.00				497.00		
DVH Grant	2,500.00	2500.00	0.00						
DRAC Grant	1,250.00	1250.00	0.00						
St Mary's Church grant	1,000.00	1000.00	0.00						
SIDS installation 2025	2,807.00	2500.00	-307.00						
					15/07/24	Natwest current account closed			
	16,022.00	17282.00	4260.00						
Transfer to reserves	3,000.00	3000.00	0.00		UNITY BANK	RESERVE ACCOUNT		6000	
					UNITY BANK 30/09/	Interest to date		9.95	
					UNITY BANK 31/12/	Interest to date		40.25	
NATWEST Cash at bank 31/03/24	7078				Unity Bank 31/03/25	Interest to date		36.78	
NATWEST Reserve 31/03/24 2024	612								
Unity reserve a/c 31/03/25	3707				Transfer from Natwe	Total transfer 619.80		3.41	
Unity current account 31/03/25	3544				Refund football nets		500.00		
Total funds held 31/03/25	7251				St Marys Church		28.00		
					Transfer from reserves		3000.00		
Signed RFO 									
						Plus Unrepresented Chqs			
Signed: 						Net Bank Balance	3543.03	3706.78	7249.81
Chairman									
Donyatt Parish Council May 15th 2025									
					Statement balance @31.3.24		7077.57	611.87	7689.44

Section 2 – Accounting Statements 2024/25 for

DONYATT PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
			<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	7,121	7,690	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	11,600	14,463	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	610	1,120	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	3,963	4,290	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	7,678	11,732	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	7,690	7,251	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	7,690	7,251	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	3,045	5,534	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	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)			✓	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

SIGNATURE REQUIRED

14/05/2025

Date

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

14/05/2025

as recorded in minute reference:

25/44 (C)

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

SIGNATURE REQUIRED

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.

DONYATT 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:

£23,178 R AMOUNT £00,000

Total annual gross expenditure for the authority 2024/25:

£16,022 R AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

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

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

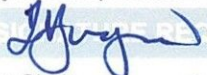
If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2025.

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

Signed by the Responsible Financial Officer

Date



14/05/2025

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

14/05/2025

Signed by Chair

Date



14/05/2025

as recorded in minute reference:

25/44 R @ REFERENCE

Generic email address of Authority

clerk.donyatt@gmail.com OWNED GENERIC EMAIL ADDRESS

Telephone number

07471341433E NUMBER

*Published web address

www.donyattpc.co.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.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

DONYATT PARISH COUNCIL

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

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

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

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

14/05/2025

and recorded as minute reference:

24/K4 (b)

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)

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

www.donyattpc.co.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS