

| DONYATT PARISH COUNCIL BUDGET 2026/2027                     |               |              |         |          |               |
|-------------------------------------------------------------|---------------|--------------|---------|----------|---------------|
| Expenditure                                                 | 2025/6 BUDGET | Year to date | To YE   | Variance | 2026/7 Budget |
| Hall hire                                                   | 160.00        | 80           | 48.00   | 32.00    | 150           |
| Insurance                                                   | 300.00        | 359.84       | 0.00    | -59.84   | 425           |
| Audit                                                       | 150.00        | 165          | 0.00    | -15.00   | 200           |
| Admin expenses                                              | 150.00        | 36.33        | 75.00   | 38.67    | 200           |
| Clerk equipment reserve                                     | 135.00        | 0            |         | 135.00   | 350           |
| Clerk salary                                                | 4040.00       | 4598.7       | 1350.00 | -1908.70 | 5500          |
| Bank charges - Unity Bank                                   | 75.00         | 54           | 36.00   | -15.00   | 100           |
| Training                                                    | 165.00        | 351          | 800.00  | -986.00  | 1450          |
| SLCC & CRPP & CCS                                           | 125.00        |              | 0.00    | 125.00   | 200           |
| Salc subs                                                   | 140.00        | 196.68       | 0.00    | -56.68   | 250           |
| Election                                                    | 500.00        |              | 0.00    | 500.00   | 2000          |
| SC Devolved services                                        | 1500.00       |              | 812.00  | 688.00   | 1500          |
| Website hosting                                             | 50.00         | 258          | 0.00    | -208.00  | 400           |
| Village events                                              | 1500.00       | 646.5        | 250.00  | 603.50   | 1000          |
| DVH Grant                                                   | 2000.00       | 2000         | 0.00    | 0.00     | 2000          |
| DRAC Grant                                                  | 1500.00       | 1600         | 0.00    | -100.00  | 1500          |
| St Mary's Church grant                                      | 1250.00       | 1250         | 0.00    | 0.00     | 1250          |
| SIDS installation 2025                                      | 3250.00       | 3000         | 0.00    | 250.00   | 0             |
| Transfer to reserves                                        | 3000.00       |              | 0.00    | 3000.00  | 3000          |
|                                                             |               |              |         |          |               |
| 2025/6 Total Budget                                         | 19990.00      | 14596.05     | 3371.00 | 17967.05 | 21475         |
|                                                             |               |              |         |          |               |
| Precept inflationary increase@ 3.8% plus election provision |               |              |         |          | 21475         |
|                                                             |               |              |         |          |               |
| Opening balance 31/03/2025 Current /ac                      | 3543.03       |              |         |          |               |
| Income/precept                                              | 2990          |              |         |          |               |
| Transfer from reserves                                      | 7250          |              |         |          |               |
| CIL payment                                                 | 1220.4        |              |         |          |               |
| Vat refund                                                  | 805.47        |              |         |          |               |
|                                                             | 1212.85       |              |         |          |               |
|                                                             |               |              |         |          |               |
| Reserves 31/03/2025                                         | 3709.78       |              |         |          |               |
| Precept                                                     | 17000         |              |         |          |               |
| Interest                                                    | 258.34        |              |         |          |               |
| Transfer to c/a                                             | 7250          |              |         |          |               |
|                                                             | 13718.12      |              |         |          |               |
|                                                             |               |              |         |          |               |
| Unity Bank balances December 2025                           |               |              |         |          |               |
| Current a/c                                                 | 1212.85       |              |         |          |               |
| Reserves                                                    | 13718.12      |              |         |          |               |
| Total held                                                  | 14930.97      |              |         |          |               |
| Less YE predictions                                         | 3371.00       |              |         |          |               |
| Total reserves carried forward                              | 11559.97      |              |         |          |               |
| <b>Reserves breakdown</b>                                   |               |              |         |          |               |
| Admin/running costs                                         | 1500          |              |         |          |               |
| Equipment/asset replacement reserve                         | 244.57        |              |         |          |               |
| Election costs                                              | 4500          |              |         |          |               |
| Parish projects                                             | 575           |              |         |          |               |
| SC devolved services provision                              | 2000          |              |         |          |               |
| CIL funds                                                   | 1220.4        |              |         |          |               |
| CIL funds - c/f from 2022                                   | 1519.61       |              |         |          |               |
|                                                             | 11559.58      |              |         |          |               |

## 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.

### DONYATT 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:

£22,016 **R AMOUNT £00,000**

Total annual gross expenditure for the authority 2025/26:

£17,191 **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 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**

10/05/2026

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

12/05/2026

Signed by Chair

Date

**SIGNATURE REQUIRED**

12/05/2026

as recorded in minute reference:

**MINUTE REFERENCE**

Generic email address of Authority

Telephone number

clerk@donyatt-pc.gov.uk **OWNED GENERIC EMAIL ADDRESS**

07471341433 **NUMBER**

\*Published web address

https://donyatt-pc.gov.uk **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**

## Annual Internal Audit Report 2025/26

DONYATT PARISH COUNCIL

<https://donyatt-pc.gov.uk>

**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**  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|----------------|
| <b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.                                                                                                                                                                                                                                                                            | ✓   |     |                |
| <b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.                                                                                                                                                                                               | ✓   |     |                |
| <b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.                                                                                                                                                                                                                             | ✓   |     |                |
| <b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.                                                                                                                                                                                                | ✓   |     |                |
| <b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.                                                                                                                                                                                                                     | ✓   |     |                |
| <b>F.</b> Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.                                                                                                                                                                                                                                        | ✓   |     |                |
| <b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.                                                                                                                                                                                                     | ✓   |     |                |
| <b>H.</b> Asset and investments registers were complete and accurate and properly maintained.                                                                                                                                                                                                                                                                              | ✓   |     |                |
| <b>I.</b> Periodic bank account reconciliations were properly carried out during the year.                                                                                                                                                                                                                                                                                 | ✓   |     |                |
| <b>J.</b> 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.                                                        | ✓   |     |                |
| <b>K.</b> 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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>                                                                                                      | ✓   |     |                |
| <b>L.</b> 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.                                                                                                                                                                                                  | ✓   |     |                |
| <b>M.</b> 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 <i>(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).</i> | ✓   |     |                |
| <b>N.</b> The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>                                                                                                                                                                                                                                           | ✓   |     |                |
| <b>O.</b> The authority has complied with laws, regulations & proper practices relating to digital and data compliance.                                                                                                                                                                                                                                                    | ✓   |     |                |
| <b>P. (For local councils only)</b><br>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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------|
|                                                                                                                                                                             |  |                                                   |

25/05/2026

## Parish & Town Audit Services

Signature of person who  
carried out the internal audit

Date \_\_\_\_\_

25/05/2026

\*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).

[illegible]

## Section 1 – Annual Governance Statement 2025/26

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 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.                                                                                                                           | ✓      |     | 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 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. | ✓      |     | 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                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                          |        |     | ✓                                                                                                                                                                                       |
| 10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.                                                                                                                         | ✓      |     | has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.                                                                       |

\*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:

12/05/2026

and recorded as minute reference:

26/09 21f

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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. |     |    |

## Section 2 – Accounting Statements 2025/26 for

### DONYATT PARISH COUNCIL

|                                                             | Year ending           |                       | Notes and guidance                                                                                                                                                                                             |
|-------------------------------------------------------------|-----------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             | 31 March<br>2025<br>£ | 31 March<br>2026<br>£ |                                                                                                                                                                                                                |
| 1. Balances brought forward                                 | 7,690                 | 7,251                 | <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.</i>                                                       |
| 2. (+) Precept or Rates and Levies                          | 14,463                | 19,990                | <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                                 | 1,120                 | 2,287                 | <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                                          | 4,290                 | 6,207                 | <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                                   | 11,732                | 10,983                | <i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>                                                                     |
| 7. (=) Balances carried forward                             | 7,251                 | 12,336                | <i>Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).</i>                                                                                                                |
| 8. Total value of cash and short term investments           | 7,251                 | 12,336                | <i>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></i>                                              |
| 9. Total fixed assets plus long term investments and assets |                       |                       | <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 |                                                                              |
|---------------------------------------------------------------------------------------|-----|----|------------------------------------------------------------------------------|
| 11. Do the figures in the accounting statements above exclude any Trust transactions? |     |    | <i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i> |

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.**

SIGNATURE REQUIRED

12/05/2026

Date

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

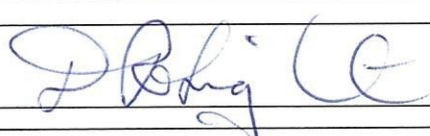
12/05/2026

as recorded in minute reference:

MINUTE REFERENCE  
26/09g

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

SIGNATURE REQUIRED

|                                                                                             |                                              |                                |                                       |                       |
|---------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------|---------------------------------------|-----------------------|
| <b>DONYATT PARISH COUNCIL</b>                                                               |                                              |                                |                                       |                       |
| <b>Receipts and Payments Summary for the year ending 31st March 2026</b>                    |                                              |                                |                                       |                       |
|                                                                                             |                                              |                                |                                       |                       |
| <b>RECEIPTS</b>                                                                             | <b>Income to date 2025/26</b>                |                                |                                       |                       |
| Precept                                                                                     | £                                            | 19,990.00                      |                                       |                       |
| Deposit account Interest                                                                    | £                                            | 261.34                         |                                       |                       |
| VAT refund                                                                                  | £                                            | 805.47                         |                                       |                       |
| CIL payment                                                                                 | £                                            | 1,220.40                       |                                       |                       |
| <b>TOTAL RECEIPTS</b>                                                                       | <b>£</b>                                     | <b>22,277.21</b>               | <b>2025 /6</b>                        | <b>2025 /6</b>        |
|                                                                                             |                                              |                                |                                       | <b>2026/27</b>        |
|                                                                                             |                                              |                                |                                       |                       |
|                                                                                             | <b>This Year expenditure to date 2025/26</b> | <b>2025/6 Allocated budget</b> | <b>2025/6 Budget under/overs pend</b> | <b>2026/27 Budget</b> |
| <b>PAYMENTS</b>                                                                             |                                              |                                |                                       |                       |
| Clerks Salary - increased hours                                                             | £                                            | 6,207.94                       | 4,040.00                              | -2,167.94             |
| Communications/website                                                                      | £                                            | 258.00                         | 50.00                                 | -208.00               |
| Village Hall Hire                                                                           | £                                            | 116.00                         | 160.00                                | 44.00                 |
| Admin General                                                                               | £                                            | 217.73                         | 150.00                                | -67.73                |
| SLCC subs                                                                                   | £                                            | 121.80                         | 125.00                                | 470.00                |
| SALC subs                                                                                   | £                                            | 196.68                         | 140.00                                | -56.68                |
| Clerk contingency                                                                           | £                                            | -                              | 135.00                                | 458.33                |
| DVH grant                                                                                   | £                                            | 2,000.00                       | 2,000.00                              | 0.00                  |
| St M Church Grant                                                                           | £                                            | 1,500.00                       | 1,500.00                              | 0.00                  |
| DRAC Grant                                                                                  | £                                            | 1,350.00                       | 1,250.00                              | -100.00               |
| Audit                                                                                       | £                                            | 165.00                         | 150.00                                | -15.00                |
| Insurance                                                                                   | £                                            | 359.84                         | 300.00                                | -59.84                |
| SIDs                                                                                        | £                                            | 2,500.00                       | 3,250.00                              | 750.00                |
| Training                                                                                    | £                                            | 903.62                         | 165.00                                | -738.62               |
| Parish Events                                                                               | £                                            | 686.50                         | 1,500.00                              | 813.50                |
| Devolved services                                                                           |                                              |                                | 1,500.00                              | 1,500.00              |
| Bank charges                                                                                | £                                            | 72.00                          | 75.00                                 | 3.00                  |
| VAT                                                                                         | £                                            | 536.28                         | 0.00                                  | -536.28               |
| Election                                                                                    |                                              |                                | 500.00                                | 500.00                |
| Transfer to reserves                                                                        |                                              |                                | 3,000.00                              | 0.00                  |
|                                                                                             |                                              |                                |                                       |                       |
| <b>TOTAL PAYMENTS</b>                                                                       | <b>£</b>                                     | <b>17,191.39</b>               | <b>19,990.00</b>                      | <b>2,798.61</b>       |
| <b>Funds transfers/precept retention/ring fenced funds to C/A</b>                           |                                              |                                |                                       |                       |
|                                                                                             |                                              |                                |                                       |                       |
| Balances b/fwd 31/03/2025                                                                   | £                                            | 7,252.00                       |                                       |                       |
| Instant Call Account                                                                        | £                                            | 3,709.78                       |                                       |                       |
| Current Account                                                                             | £                                            | 3,543.03                       |                                       |                       |
|                                                                                             | £                                            | 7,252.81                       |                                       |                       |
| <b>Reconciliation with bank accounts - 31st March 2026</b>                                  |                                              |                                |                                       |                       |
| Current Account                                                                             | £                                            | 171.51                         |                                       |                       |
| Instant Access                                                                              |                                              | 12,164.12                      |                                       |                       |
| Total funds held 31 03 2026                                                                 | £                                            | 12,335.63                      |                                       |                       |
|                                                                                             |                                              |                                |                                       |                       |
| <b>Balance of Current Account c/f 31/03/25</b>                                              |                                              | <b>3543.03</b>                 |                                       |                       |
| <b>Total receipts to date</b>                                                               |                                              | <b>2025.87</b>                 |                                       |                       |
| <b>Transfers from instant Call Account</b>                                                  |                                              | <b>8804.00</b>                 |                                       |                       |
| <b>Balance of precept retained in current account</b>                                       |                                              | <b>2990.00</b>                 |                                       |                       |
|                                                                                             |                                              | <b>17362.90</b>                |                                       |                       |
| <b>Expenditure to date</b>                                                                  |                                              | <b>17191.39</b>                |                                       |                       |
| <b>Current Account Balance 31/03/26</b>                                                     |                                              | <b>171.51</b>                  |                                       |                       |
|                                                                                             |                                              |                                |                                       |                       |
| Signed:  |                                              |                                |                                       |                       |
| Date: 12/5/26                                                                               |                                              |                                |                                       |                       |

|                                                                   |                                       |                         |                                |                |  |  |  |  |  |
|-------------------------------------------------------------------|---------------------------------------|-------------------------|--------------------------------|----------------|--|--|--|--|--|
|                                                                   |                                       |                         |                                |                |  |  |  |  |  |
| DONYATT PARISH COUNCIL                                            |                                       |                         |                                |                |  |  |  |  |  |
| Receipts and Payments Summary for the year ending 31st March 2026 |                                       |                         |                                |                |  |  |  |  |  |
|                                                                   |                                       |                         |                                |                |  |  |  |  |  |
| RECEIPTS                                                          | Income to date 2025/26                |                         |                                |                |  |  |  |  |  |
| Precept                                                           | £ 19,990.00                           |                         |                                |                |  |  |  |  |  |
| Deposit account Interest                                          | £ 261.34                              |                         |                                | £ 2,287.21     |  |  |  |  |  |
| VAT refund                                                        | £ 805.47                              |                         |                                |                |  |  |  |  |  |
| CIL payment                                                       | £ 1,220.40                            |                         |                                |                |  |  |  |  |  |
| TOTAL RECEIPTS                                                    | £ 22,277.21                           | 2025 /6                 | 2025 /6                        | 2026/27        |  |  |  |  |  |
|                                                                   |                                       |                         |                                |                |  |  |  |  |  |
|                                                                   | This Year expenditure to date 2025/26 | 2025/6 Allocated budget | 2025/6 Budget under/oversp end | 2026/27 Budget |  |  |  |  |  |
| PAYMENTS                                                          |                                       |                         |                                |                |  |  |  |  |  |
| Clerks Salary - increased hours                                   | £ 6,207.94                            | 4,040.00                | -2,167.94                      | 5,500.00       |  |  |  |  |  |
| Communications/website                                            | £ 258.00                              | 50.00                   | -208.00                        | 400.00         |  |  |  |  |  |
| Village Hall Hire                                                 | £ 116.00                              | 160.00                  | 44.00                          | 150.00         |  |  |  |  |  |
| Admin General                                                     | £ 217.73                              | 150.00                  | -67.73                         | 200.00         |  |  |  |  |  |
| SLCC subs                                                         | £ 121.80                              | 125.00                  | 470.00                         | 200.00         |  |  |  |  |  |
| SALC subs                                                         | £ 196.68                              | 140.00                  | -56.68                         | 250.00         |  |  |  |  |  |
| Clerk contingency                                                 | £ -                                   | 135.00                  | 458.33                         | 350.00         |  |  |  |  |  |
| DVH grant                                                         | £ 2,000.00                            | 2,000.00                | 0.00                           | 2,000.00       |  |  |  |  |  |
| St M Church Grant                                                 | £ 1,500.00                            | 1,500.00                | 0.00                           | 1,500.00       |  |  |  |  |  |
| DRAC Grant                                                        | £ 1,350.00                            | 1,250.00                | -100.00                        | 1,250.00       |  |  |  |  |  |
| Audit                                                             | £ 165.00                              | 150.00                  | -15.00                         | 200.00         |  |  |  |  |  |
| Insurance                                                         | £ 359.84                              | 300.00                  | -59.84                         | 425.00         |  |  |  |  |  |
| SIDs                                                              | £ 2,500.00                            | 3,250.00                | 750.00                         |                |  |  |  |  |  |
| Training                                                          | £ 903.62                              | 165.00                  | -738.62                        | 1,450.00       |  |  |  |  |  |
| Parish Events                                                     | £ 686.50                              | 1,500.00                | 813.50                         | 1,000.00       |  |  |  |  |  |
| Devolved services                                                 |                                       | 1,500.00                | 1,500.00                       | 1,500.00       |  |  |  |  |  |
| Bank charges                                                      | £ 72.00                               | 75.00                   | 3.00                           | 100.00         |  |  |  |  |  |
| VAT                                                               | £ 536.28                              | 0.00                    | -536.28                        |                |  |  |  |  |  |
| Election                                                          |                                       | 500.00                  | 500.00                         | 2,000.00       |  |  |  |  |  |
| Transfer to reserves                                              |                                       | 3,000.00                | 0.00                           | 3,000.00       |  |  |  |  |  |
|                                                                   |                                       |                         |                                |                |  |  |  |  |  |
| TOTAL PAYMENTS                                                    | £ 17,191.39                           | 19,990.00               | 2,798.61                       | 21,475.00      |  |  |  |  |  |
| Funds transfers/precept retention/ring fenced funds to C/A        |                                       |                         |                                |                |  |  |  |  |  |
|                                                                   |                                       |                         |                                |                |  |  |  |  |  |
|                                                                   |                                       |                         |                                |                |  |  |  |  |  |
| Balances b/fwd 31/03/2025                                         | £ 7,252.00                            |                         |                                |                |  |  |  |  |  |
| Instant Call Account                                              | £ 3,709.78                            |                         |                                |                |  |  |  |  |  |
| Current Account                                                   | £ 3,543.03                            |                         |                                |                |  |  |  |  |  |
|                                                                   | £ 7,252.81                            |                         |                                |                |  |  |  |  |  |
| Reconciliation with bank accounts - 31st March 2026               |                                       |                         |                                |                |  |  |  |  |  |
| Current Account                                                   | £ 171.51                              |                         |                                |                |  |  |  |  |  |
| Instant Access                                                    | 12,164.12                             |                         |                                |                |  |  |  |  |  |
| Total funds held 31 03 2026                                       | £ 12,335.63                           |                         |                                |                |  |  |  |  |  |

|                                                |          |
|------------------------------------------------|----------|
| Balance of Current Account c/f 31/03/25        | 3543.03  |
| Total receipts to date                         | 2025.87  |
| Transfers from instant Call Account            | 8804.00  |
| Balance of precept retained in current account | 2990.00  |
|                                                | 17362.90 |
| Expenditure to date                            | 17191.39 |
| Current Account Balance 31/03/26               | 171.51   |

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must column headed “Year ending 31 March 2026” 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 on the debit side.

Name of smaller authority: DONYATT PARISH COUNCIL

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

Financial year ending 31 March 2026

Prepared by (Name and Role): Zannette Bougord Clerk/RFO

Date: 4/13/2026

|                                                                                 | £        | £        |
|---------------------------------------------------------------------------------|----------|----------|
| Balance per bank statements as at 31/3/2026:                                    |          |          |
| Current account                                                                 | 171.5    |          |
| Instant Access                                                                  | 12,164.1 |          |
|                                                                                 |          | 12,335.6 |
| Petty cash float (if applicable)                                                |          | -        |
| Less: any unpresented cheques as at 31/3/2026 (enter these as negative numbers) | NIL      | NIL      |
|                                                                                 |          | -        |
| Add: any un-banked cash as at 31/3/2026                                         | NIL      | NIL      |
|                                                                                 |          | -        |
| Net balances as at 31/3/2026 (Box 8)                                            |          | 12,335.6 |

# 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: ABC Parish Council

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

## Financial year ending 31 March 20xx

Prepared by (Name and Role): Clerk/ RFO

Date: xx/xx/xx

|                                                                                                              | £         | £                |
|--------------------------------------------------------------------------------------------------------------|-----------|------------------|
| <b>Balance per bank statements as at 31/3/xx:</b>                                                            |           |                  |
| e.g Current Account                                                                                          | 1,000.00  |                  |
| High Interest Account                                                                                        | 3,000.00  |                  |
| Building Society Premium Account                                                                             | 10,000.00 |                  |
|                                                                                                              |           |                  |
|                                                                                                              |           | 14,000.00        |
| Petty cash float (if applicable)                                                                             |           | 10.00            |
| Less: any un-presented cheques as at 31/3/xx<br>(normally only current account)                              |           |                  |
| Cheque number           154                                                                                  | (60.00)   |                  |
| 157                                                                                                          | (18.00)   |                  |
| 158                                                                                                          | (2.00)    |                  |
|                                                                                                              |           | (80.00)          |
| Add: any un-banked cash as at 31/3/xx<br>e.g Allotment rents banked 30/3/xx (but not credited until 2 April) | 50.00     |                  |
|                                                                                                              |           | 50.00            |
| <b>Net balances as at 31/3/xx (Box 8)</b>                                                                    |           | <b>13,980.00</b> |

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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

|                                                           | 2024/25<br>£ | 2025/26<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures<br>input, DO NOT OVERWRITE THESE BOXES          | Explanation from smaller authority (must include narrative and supporting figures)                      |
|-----------------------------------------------------------|--------------|--------------|---------------|---------------|--------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 1 Balances Brought Forward                                | 7,690        | 7,251        |               |               |                          | Explanation of % variance from PY opening balance not<br>required - Balance brought forward agrees |                                                                                                         |
| 2 Precept or Rates and Levies                             | 14,463       | 19,990       | 5,527         | 38.21%        | YES                      |                                                                                                    | Increased to allow for purchase of SID, Clerks increased hours, reserves due to SC devolved<br>services |
| 3 Total Other Receipts                                    | 1,120        | 2,288        | 1,168         | 104.29%       | YES                      |                                                                                                    | VAT refund £805, CIL payment £1220                                                                      |
| 4 Staff Costs                                             | 4,290        | 6,208        | 1,918         | 44.71%        | YES                      |                                                                                                    | Increased pay rate.                                                                                     |
| 5 Loan Interest/Capital Repayment                         | 0            | 0            | 0             | 0.00%         | NO                       |                                                                                                    |                                                                                                         |
| 6 All Other Payments                                      | 11,732       | 10,983       | -749          | 6.38%         | NO                       |                                                                                                    |                                                                                                         |
| 7 Balances Carried Forward                                | 7,251        | 12,338       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                                  |                                                                                                         |
| 8 Total Cash and Short Term Investments                   | 7,251        | 12,338       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                                  |                                                                                                         |
| 9 Total Fixed Assets plus Other Long Term Investments and | 5,534        |              | -5,534        | 100.00%       | YES                      |                                                                                                    |                                                                                                         |
| 10 Total Borrowings                                       | 0            |              | 0             | 0.00%         | NO                       |                                                                                                    |                                                                                                         |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable