

Smaller authority name: **Whitbourne Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 25, 26 and 27

NOTICE

1. Date of announcement: 6th June 2026

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.

Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:

Kevin Phillips
Clerk and Responsible Finance Officer
Clerk@whitbourneparishcouncil.org.uk

commencing on Monday 8th June 2026

and ending on Friday 17th July 2026

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
30 Churchill Place
London E14 5RE
(sba@pkf-l.com)

5. This announcement is made by: Kevin Phillips, Clerk and RFO

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.

Whitbourne 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: £22,249

Total annual gross expenditure for the authority 2025/26: £17,372

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

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

27/05/26

Signed by Chair

Date

as recorded in minute reference:

13a

Generic email address of Authority

clerk@whitbourneparishcouncil.org.uk

Telephone number

*Published web address

Whitbourneparishcouncil.org.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2026. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2025/26

Whitbourne Parish Council ENTER NAME OF AUTHORITY

Whitbourneparishcouncil.org.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
	A. Appropriate accounting records have been properly kept throughout the financial year.	✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	✓		
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 <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>	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

No Petty Cash

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

DD/MM/YYYY 21/05/2026 DD/MM/YYYY KYNNIAS BUTLER AUDITOR

Signature of person who carried out the internal audit  IRED Date 21/05/2026

*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).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Whitbourne Parish Council

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 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.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We 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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

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

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

27/05/26

and recorded as minute reference:

13c

MINUTE REFERENCE

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

Chair

Clerk



SIGNATURE REQUIRED

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.	✓	

Whitbourneparishcouncil.org.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

Whitbourne Parish Council

ENTER NAME OF AUTHORITY TO WHICH THIS IS REFERRED

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	11133	9273	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	13000	13000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	22469	9249	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	5906	6520	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	31423	10853	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	9273	14150	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	9273	14150	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	833874	833874	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	
	11. Do the figures in the accounting statements above exclude any Trust transactions?			


For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

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.

SIG  REQUIRED
Date 23/05/26

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

27/05/26
as recorded in minute reference:
13d
MINUTE REFERENCE
Signed by Chair of the meeting where the Accounting Statements were approved
 REQUIRED

Whitbourne Parish Council - Payments over £100 - 2025/26

Prepared from the RPA 2025-2026 tab. Threshold applied to the net/ex VAT amount where VAT was recorded; otherwise to the gross amount.

Date	Payee / recipient	Purpose / description	Net amount (£)	VAT (£)	Gross amount (£)
07/05/2025	Clerk	Salary (Apr/May 25)	569.48	0.00	569.48
07/05/2025	HMRC	Clerk HMRC (Apr/May 25)	379.20	0.00	379.20
22/05/2025	Bringsty Common Manorial Court	Grant	200.00	0.00	200.00
21/06/2025	Sign of the Times	S106 works - sign	411.00	82.20	493.20
02/07/2025	Clerk	Salary (Jun/Jul 25)	569.08	0.00	569.08
02/07/2025	HMRC	Clerk HMRC (Jun/Jul 25)	379.60	0.00	379.60
02/07/2025	Naturesway Garden Services	Playing Fields grass cutting	500.00	0.00	500.00
02/07/2025	MAS Bromyard	Lengthsman works	557.50	111.50	669.00
02/07/2025	MAS Bromyard	Lengthsman works	230.00	46.00	276.00
02/07/2025	Gallagher	Parish Council insurance	511.30	0.00	511.30
21/08/2025	HMRC	HMRC Employer NICs back payment	318.45	0.00	318.45
21/08/2025	Playing Fields Insurance	Playing Fields insurance	514.17	0.00	514.17
03/09/2025	Clerk	Salary (Aug/Sep 25)	556.32	0.00	556.32
03/09/2025	HMRC	Clerk HMRC (inc Emp NICs) (Aug/Sep 25)	447.32	0.00	447.32
03/09/2025	Watt Plastics	S106 works - white gates	315.00	63.00	378.00
08/10/2025	PKF Littlejohn	External audit	210.00	42.00	252.00
08/10/2025	MAS Bromyard	Drainage grant works	1505.76	301.15	1806.91
03/12/2025	Clerk	Salary (Oct/Nov 25)	556.32	0.00	556.32
03/12/2025	HMRC	HMRC inc Emp NICs (Oct/Nov 25)	447.32	0.00	447.32
03/12/2025	Clerk	Clerk Expenses (Sept/Oct 25) (Zoom Subscription)	129.90	25.98	155.88
03/12/2025	MAS Bromyard	Lengthsman works	785.00	157.00	942.00
03/12/2025	Whitbourne DCC	Grant - church clock / memorial wreath	1250.00	0.00	1250.00
03/12/2025	A Vincent Perkins	Hedge and bank cutting	165.00	0.00	165.00
07/01/2026	Clerk	Salary (Dec25/Jan 26)	582.24	0.00	582.24
07/01/2026	HMRC	HMRC inc Emp NIC's (Dec25/Jan 26)	470.99	0.00	470.99
07/01/2026	MAS Bromyard	Lengthsman works	150.00	30.00	180.00
04/03/2026	Clerk	Salary (Feb/Mar 26)	681.57	0.00	681.57
04/03/2026	HMRC	HMRC (Feb/Mar 26)	562.24	0.00	562.24
04/03/2026	MAS Bromyard	Lengthsman works	200.00	40.00	240.00
04/03/2026	SLCC	Membership subscription	116.00	0.00	116.00
04/03/2026	MAS Bromyard	S106 works - installation	334.00	66.80	400.80
06/03/2026	MAS Bromyard	Lengthsman works	967.00	193.40	1160.40
Total			15571.76	1159.03	16730.79

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

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	2025/26	Variance	Variance					Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%							
1 Balances Brought Forward	11,133	9,273									Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	13,000	13,000	0	0.00%	0	0	0	NO			
3 Total Other Receipts	22,469	9,249	-13,220	58.84%	1	0	1	YES		Box 3 decreased from £22,469 in 2024/25 to £9,249 in 2025/26, a reduction of £13,220 (58.8%). The main reason is that 2024/25 included a substantial one-off grant towards the 12m footbridge (£16,277) which did not recur in 2025/26. In 2025/26, other receipts comprised mainly VAT refund £4,235, grant income for lengthsman / white-gate works £4,942 and bank interest £72.	
4 Staff Costs	5,906	6,520	614	10.40%	0	1	0	NO			
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	0	NO			
6 All Other Payments	31,423	10,853	-20,570	65.46%	1	0	1	YES		Box 6 decreased from £31,423 in 2024/25 to £10,853 in 2025/26, a reduction of £20,570 (65.5%). The main reason is that 2024/25 included significant one-off project expenditure which did not recur in 2025/26, particularly the 12m footbridge (£14,240), ground sockets (£1,226) and STD pole works (£123). In 2025/26, the main elements of Box 6 were lengthsman / highways / white-gate related works £6,566, grass cutting £700, hedge and bank cutting £165, insurance £1,025, grants paid £1,450, administration / governance £450, clerk expenses / office costs £424 and defibrillator consumables £71.	
7 Balances Carried Forward	9,273	14,149								VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	9,273	14,150								VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Ass	833,874	833,874	0	0.00%	0	0	0	NO			
10 Total Borrowings	0	0	0	0.00%	0	0	0	NO			
	Rounding errors of up to £2 are tolerable										
	Variances of £200 or less are tolerable										
	BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)										

Bank reconciliation – pro forma

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 2026" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared 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:	Whitbourne Parish Council		
County area (local councils and parish meetings only):			
Financial year ending 31 March 2026			
Prepared by (Name and Role):	Kevin Phillips, Clerk & Responsible Finance Officer		
Date:	15/04/2026		
		£	£
Balance per bank statements as at 31/3/2026:			
	account 1	9750.99	
	account 2	5155.34	
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			14906.33
Petty cash float (if applicable)			0.00
Less: any unpresented cheques as at 31/3/2026 (enter these as negative numbers)			
	item 1	-240.00	
	item 2	-116.00	
	item 3	-400.80	
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			-756.80
Add: any un-banked cash as at 31/3/2026			
			0.00
Net balances as at 31/3/2026 (Box 8)			14149.53