

# Annual Internal Audit Report 2025/26

EN Broxted Parish Council

broxted-pc.gov.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. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> 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

05/06/2026

07/06/2026

10/06/2026

Judith Lawson OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

*J Lawson*

Date

10/06/2026

\*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).

# Annual Governance and Accountability Return 2025/26 Form 2

**To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review**

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England where the higher of gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2026** Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - c) **Annual Internal Audit Report (page 4)** **must** be completed by the authority's internal auditor.
    - d) **Section 1 – Annual Governance Statement (page 5)** **must** be completed and approved by the authority.
    - e) **Section 2 – Accounting Statements (page 6)** **must** be completed and approved by the authority. **NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement **before** approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2026**

## Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2025/26**, page 4
- **Section 1 – Annual Governance Statement 2025/26**, page 5
- **Section 2 – Accounting Statements 2025/26**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2025/26 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2025/26, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review **must** do so at a meeting of the authority after 31 March 2026. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption **must** be returned to the external auditor no later than **30 June 2026** Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority **must** publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026)
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights for a single period of 30 working days for inspection ( this excludes weekends and public Holidays) which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )		

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

## 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.

Broxted Parish Council (Uttlesford, Essex)

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:

£20,562 R AMOUNT £00,000

Total annual gross expenditure for the authority 2025/26:

£14,158 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

DD/MM/YYYY

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

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

clerk@broxted-pc.gov.uk OWNED GENERIC EMAIL ADDRESS

Telephone number

01371 870711 NUMBER

\*Published web address

www.broxted-pc.gov.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

# Annual Internal Audit Report 2025/26

Broxted Parish Council (Uttlesford, Essex)

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

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

Internal control objective	Yes	No*	Not covered**
	<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> 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

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

\*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:

### Broxted Parish Council (Uttlesford, Essex)

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	<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>
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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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.		

www.broxted-pc.gov.uk **ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS**

## Section 2 – Accounting Statements 2025/26 for

Broxted Parish Council (Uttlesford, Essex)

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures <b>must</b> agree to underlying financial records.</i>
1. Balances brought forward	17,009	19,394	<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	20,250	20,250	<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 <sup>1</sup>	1,185	312	<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	5,805	4,511	<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 <sup>2</sup>	13,245	9,647	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward <sup>3</sup>	19,394	25,798	<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	19,394	25,798	<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	27,995	28,430	<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<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

DD/MM/YYYY

Date

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED


# Summary of Comments on Item 5.1.2 to 5.1.4 2025-26

## AGAR\_e-Final.pdf


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Page: 6


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 Number: 1 Author: kater Subject: Sticky Note Date: 28/05/2026 13:25:14  
31 3 2025 receipts restated to exclude a trust transaction, ie VAT re-claimed on behalf of the Village Hall Charitable Trust

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 Number: 2 Author: kater Subject: Sticky Note Date: 27/05/2026 14:25:24  
31 03 2025 payments restated to exclude a trust transaction ie reclaimed VAT paid to the Hall Charitable Trust

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 Number: 3 Author: kater Subject: Sticky Note Date: 28/05/2026 13:25:52  
Balance restated to correct rounding error resulting from restatement of lines 3 and 6.

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## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree 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 pre and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative.

Name of smaller authority: Broxted Parish Council

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

### Financial year ending 31 March 2026

Prepared by (Name and Role): Kate Rixson, Clerk/RFO

Date: 28/05/2026

	£	£
<b>Balance per bank statements as at 31/3/2026:</b>		
<span style="border: 1px solid black; background-color: yellow; padding: 2px;">Unity Trust current account</span>	<span style="border: 1px solid black; background-color: yellow; padding: 2px;">5,879.77</span>	
<span style="border: 1px solid black; background-color: yellow; padding: 2px;">Unity Trust deposit account</span>	<span style="border: 1px solid black; background-color: yellow; padding: 2px;">19,918.11</span>	
		25,797.88
Petty cash float (if applicable)		0.00
Less: any unpresented cheques as at 31/3/2026 <b>(enter these as negative numbers)</b>		
<span style="border: 1px solid black; background-color: yellow; padding: 2px;">none</span>		0.00
		0.00
Add: any un-banked cash as at 31/3/2026		
<span style="border: 1px solid black; background-color: yellow; padding: 2px;">none</span>		0.00
		0.00
<b>Net balances as at 31/3/2026 (Box 8)</b>		<b><u>25,797.88</u></b>

## Explanation of variances – pro forma

Name of smaller authority: **Broxted Parish Council**

County area (local councils and Essex)

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, <b>DO NOT OVERWRITE THESE BOXES</b>
1 Balances Brought Forward	17,009	19,394				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	20,250	20,250	0	0.00%	NO	
3 Total Other Receipts	1,185	312	-873	73.67%	YES	
4 Staff Costs	5,805	4,511	-1,294	22.29%	YES	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	13,245	9,647	-3,598	27.16%	YES	
7 Balances Carried Forward	19,394	25,798				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	19,394	25,798				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and As	27,995	28,430	435	1.55%	NO	
10 Total Borrowings	0	0	0	0.00%	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)**

Variance explanations comparing years 2024-25 and 2025-26

AGAR line	Description	Description	2024-25 £	2025-26 £	£ variance	Reason for change	
<b>Line 3</b>	<b>OTHER RECEIPTS</b>	Interest paid on bank deposits	444	312	decrease 132	Interest rates fell in 2025-26 compared to 2024-25	
		VAT reclaimed (PC expenditure) was received	670	0	decrease 670	Reclaimed VAT was not received in 2025-26. NOTE: the sum shown as received in 2024-25 has been restated in 2025-26 to exclude any VAT reclaimed/received on behalf of the Hall	
		Expenditure on Village Hall reimbursed by the Hall trust	70	0	decrease 70	Expenditure on the Village Hall building or grounds, eg weeding, grass-cutting, has been recorded in the PC accounts as donations and not reimbursed by the Hall trust.	
		Total for each year:	<b>1,185</b>	<b>312</b>	decrease £873	Overall reduction of £873 in receipts	
		<b>Total</b>	<b>Variance of £873 in receipts explained fully above.</b>				
<b>Line 4</b>	<b>STAFF COSTS</b>	Salary, pension contributions and PAYE	<b>5,805</b>	<b>4,511</b>	decrease 1,293.26	Clerk worked fewer hours in 2025-26 compared with 2024-25. PAYE was higher due to changes in NI rates. Overall result was a reduction of £1,293.26 in staff costs.	
<b>Line 6</b>	<b>OTHER PAYMENTS</b>	Donations and grants (not using s137 LGA 72)	950	1,400	increase £450	In 2025-26 savings in other areas of expenditure allowed the PC to make more grants and donations to local organisations than in 2024-25	
		Donations and grants (under s137 LGA 72)	970	1,020	increase £50	In 2025-26 savings in other areas of expenditure allowed the PC to make more donations under s137 than in the previous year	
		Hedge cutting, weeding, grass cutting	1,560	970	decrease £590	2025-26 change of contractor who offered lower rate.	
		Insurance	1,077	2,373	increase £1296	Change of renewal date meant the PC paid two premiums in one financial year in 2025-26 (ie renewing in May 2025 and again in February 2026)	
		bank charges	71	73	increase £2	Monthly charge increase in 2025-26	
		Support/donations for village hall	6,360	350	decrease £6010	In 2024-25 the PC covered the costs of redecoration. Minor costs were covered in 2025-26.	
		Office expenses and website	370	470	increase £100	Irregular expenses such as buying toner cartridges led to slightly increased spending in 2025-26 compared with 2024-25	
		Professional fees (audit, legal, ICO fee)	770	1,008	increase £238	2024-25 obtained a conservation area assessment. 2025-26 obtained legal advice on the PC's obligations towards managing common land.	
		Purchases	313	658	increase £345	PC purchased a dog waste bin in 2025. Replaced defibrillator battery in 2024.	
		Repairs/maintenance of assets	217	0	decrease £217	2024-25 defibrillator was moved to new position - wired in.	
		Subscriptions, fees, memberships	342	500	increase £158	Renewal of one membership fell due in Apr 2025 and March 2026 so paid twice in one year (additional cost £90 approx). Joined Open Spaces Society in 2025-26 (£45).	
		Training and legal materials	0	230	increase £230	purchased new edition of textbook and paid for training course in 2025-26. All training attended in 2024-25 was free	
		VAT paid	244	595	increase £351	Arising from additional purchase, office expenses and professional fees in 2025-26 compared with 2024-25, and using a new contractor who is VAT-registered.	
		Line 6 totals	<b>Total for each year</b>	<b>13,244</b>	<b>9,647</b>	decrease £3597	Overall decrease = £6,817 decreases in some areas of spending, less £3,220 increases in other areas of spending.
		<b>Line 6</b>	<b>Total</b>	<b>Variances explained above: £3,597</b>			
		Variance in expenditure shown by PKFL external auditor's spreadsheet formula is £3,598. Variance of £3,597 fully explained above. £1 rounding error.					

**Per Pro Services Ltd  
Company number 11906265  
Canterbury House, Stoke Ferry, PE33 9SQ  
01366 500722**

**INVOICE**

**BROXTED PARISH COUNCIL**

10 June 2026

To: Financial year 2025/26 Internal Audit

Four hours at £45 per hour £180.00

**TOTAL £180.00**

BACS payments to Sort Code 30-98-97; Account number 72923468; Account name Per Pro Services Ltd.

With thanks.