Smaller authority name: **WESTWOOD PARISH COUNCIL**

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

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27**
**The Accounts and Audit Regulations 2015 (SI 2015/234)**

| NOTICE | NOTES |
|---|---|
| **1. Date of announcement** **15 May 2025** (a) | (a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below |
| **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.**<br>**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 2025, these documents will be available on reasonable notice by application to:**<br>(b) Neil Baker, Clerk to Westwood Parish Council<br>clerk@westwoodparishcouncil.gov.uk | (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts |
| commencing on (c) **Tuesday 3 June 2025**<br>and ending on (d) **Monday 14 July 2025** | (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below<br>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. |
| **3. Local government electors and their representatives also have:**<br>• The opportunity to question the appointed auditor about the accounting records; and<br>• 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.<br>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:**<br>**PKF Littlejohn LLP (Ref: SBA Team)**<br>**15 Westferry Circus**<br>**Canary Wharf**<br>**London E14 4HD**<br>(sba@pkf-l.com) | |
| **5. This announcement is made by (e) Neil Baker, Clerk to Westwood Parish Council** | (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority |

# Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025.**

| **Completion checklist** – 'No' answers mean you may not have met requirements | | Yes | No |
|---|---|---|---|
| All sections | Have all highlighted boxes have been completed? | ✔ | |
| | Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor? | ✔ | |
| 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', has an explanation been published? | ✔ | |
| 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 **31 March 2025** been reconciled to Box 8? | ✔ | |
| | Has an explanation of any difference between Box 7 and Box 8 been provided? | ✔ | |
| Sections 1 and 2 | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested. | ✔ | |

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices***, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

# Annual Internal Audit Report 2024/25

WESTWOOD PARISH COUNCIL

https://westwoodparishcouncil.gov.uk

**During** the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No* | Not covered** |
|---|---|---|---|
| **A.** Appropriate accounting records have been properly kept throughout the financial year. | ✔ | | |
| **B.** This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✔ | | |
| **C.** This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✔ | | |
| **D.** The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✔ | | |
| **E.** Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✔ | | |
| **F.** Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | ✔ |
| **G.** Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✔ | | |
| **H.** Asset and investments registers were complete and accurate and properly maintained. | ✔ | | |
| **I.** Periodic bank account reconciliations were properly carried out during the year. | ✔ | | |
| **J.** Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✔ | | |
| **K. If** the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")* | | | ✔ |
| **L.** The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | ✔ | | |
| **M.** In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).* | ✔ | | |
| **N.** The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).* | ✔ | | |

| | Yes | No | Not applicable |
|---|---|---|---|
| **O. (For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | ✔ |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

30/04/2025 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

ZOE A'COURT

Signature of person who carried out the internal audit

Date 07/05/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

WESTWOOD PARISH COUNCIL

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

| | Agreed | | 'Yes' means that this authority: |
|---|---|---|---|
| | Yes | No* | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ✔ | | *prepared its accounting statements in accordance with the Accounts and Audit Regulations.* |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✔ | | *made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.* |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | ✔ | | *has only done what it has the legal power to do and has complied with Proper Practices in doing so.* |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | ✔ | | *during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.* |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✔ | | *considered and documented the financial and other risks it faces and dealt with them properly.* |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | ✔ | | *arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.* |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | ✔ | | *responded to matters brought to its attention by internal and external audit.* |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | ✔ | | *disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.* |

| | Yes | No | N/A | |
|---|---|---|---|---|
| 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. | | | ✔ | *has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.* |

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

12/05/2025

and recorded as minute reference:

7(f)

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

Chair

Clerk

https://westwoodparishcouncil.gov.uk

## Section 2 – Accounting Statements 2024/25 for

WESTWOOD PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|---|---|---|
| | 31 March 2024 £ | 31 March 2025 £ | *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.* |
| **1.** Balances brought forward | 39,667 | 32,097 | *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 | 40,000 | 45,000 | *Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.* |
| **3.** (+) Total other receipts | 9,281 | 8,721 | *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 | 8,499 | 9,227 | *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 | 48,351 | 30,543 | *Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).* |
| **7.** (=) Balances carried forward | 32,097 | 46,049 | *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 | 32,097 | 46,049 | *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 | 99,427 | 99,427 | *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 | | *The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).* |

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

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

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

SIGNATURE REQUIRED

Date 07/05/2025

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

12/05/2025

as recorded in minute reference:

MINUTE REFERENCE 7(f)

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

SIGNATURE REQUIRED

## Section 3 – External Auditor's Report and Certificate 2024/25

In respect of WESTWOOD PARISH COUNCIL

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

## Bank reconciliation

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: Westwood Parish Council

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

**Financial year ending 31 March 20xx**

Prepared by (Name and Role): Neil Baker Clerk/ RFO

Date: 07/05/2025

| | £ | £ |
|---|---|---|
| **Balance per bank statements as a s at 31/03/25** | | |
| Current Account | 31,049.02 | |
| High Interest Accounts | 15,000.00 | |
| | | 46,049.02 |
| Petty cash float (if applicable) | | - |
| Less: any unpresented cheques as at 31/3/25 *(normally only current account)* | | |
| | | 0.00 |
| Add: any un-banked cash as at 31/3/25 | | |
| | | - |
| **Net balances as at 31/3/25 (Box 8)** | | **46,049.02** |

## Westwood Parish Council

### RECONCILIATION - Treasurers Account 1643417 24-03-2025

| | |
|---|---|
| From Accounts . . . . . | £46,049.02 |
| Payments not cashed . . . . . Add . . . . . | |
| Receipts not entered . . . . . Subtract . . . . . | |
| **Statement should be . . . . . .** | **£46,049.02** |

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## Explanation of variances -- pro forma

Name of smaller authority: Westwood Parish Council

County area: Wiltshire

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

**Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:**

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

| | 2023/24 £ | 2024/25 £ | 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 | 39,667 | 32,097 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 40,000 | 45,000 | 5,000 | 12.50% | NO | | |
| 3 Total Other Receipts | 9,281 | 8,721 | -560 | 6.03% | NO | | |
| 4 Staff Costs | 8,499 | 9,227 | 727 | 8.56% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 48,351 | 30,542 | -17,809 | 36.83% | YES | | FY 2023/24 included balance of payment for new play area total £25620 and FY 24/25 increase expenditure of £4500 on general village maintenance. Excluding these 2 payments shows 23/24 payments £22700 and 24/25 £26000, a net difference of £3300 |
| 7 Balances Carried Forward | 32,097 | 46,050 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 32,097 | 46,049 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 99,427 | 99,427 | 0 | 0.00% | 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