APPENDIX A

Title	Finance 2025-2026
Author	Responsible Finance Officer
Meeting	29th June 2026

To approve the supporting documents including:

- Variances Report

Explanation of variances 2025/26 – pro forma

Name of smaller authority:

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

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2026 £	2025 £	Variance £	Variance %	Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	53,421	95,953					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree	
2 Precept or Rates and Levies	26,445	25,186	1,259	5.00%	NO	NO		
3 Total Other Receipts	45,673	55,108	-9,435	17.12%	YES	NO		Grant applications sucessful in relatation to the Park project as it neared completetion was less that last year, Grants received National Lottery funding of £9,500, Mend the Gap funding of £27,745.33, Trust of oxfordshire funding of £5546 and SODC funding of £1,500, remaining funds recieved made up of bank interest which was less due to funds being spent on the park project
4 Staff Costs	9,977	9,606	371	3.86%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	49,857	116,219	-66,362	57.10%	YES	NO		Park project neared its end, so large capital expenitures had been completed as phase 1 of the project in 2024/2025
7 Balances Carried Forward	65,704	50,422	15,282	30.31%	YES	NO		Grant money of £11,000 as mentioned above is being held for phase 3 of the park project due to be completed May 2026
8 Total Cash and Short Term Investments	65,705	53,421	12,284	22.99%	YES	NO		Grant money of £11,000 as mentioned above is being held for phase 3 of the park project due to be completed May 2026
9 Total Fixed Assets plus Other Long Term Investments and Assets	74,995	22,920	52,075	227.20%	YES	NO		Full review of assets conducted in Septmber 2025. To include New clerks laptop at £700, Rec New defib £1600, upgraded bus shelters £27,500, upgraded and referbs phone box £2,500, completed park project assets totaling £33,128.
10 Total Borrowings	0	0	0	0.00%	NO	NO		

South Stoke Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	53,421.48	
Cash in Hand		
Bank Interest	1,220.92	
The Park	23,906.00	
Amenities Charity Contributions		
Grants/S106/Donations	11,000.00	
Insurance		
Newsletter Advertising		
Precept	26,445.00	
VAT		
Training		
Awards and honours		
Community Support		
Election Fees		
Hire of Meeting Room		
Postage, copies and printing & Office Su		400.66
Publications		1,560.00
Subscriptions	0.40	536.60
Legal Fees		5,000.00
Website		14.40
Annual Meeting of the Parish		
Audit and Accountancy		682.50
Bank Charges		73.00
Churches S214(6) LG Act 1972		1,091.00
S137 and Other (Non-Grant) Payments		2,518.60
Staff Costs		9,976.77
Transport S26-29 LGR Act 1997		
Bus Shelter Land Rental		16.00
Dog Waste Bins		250.52
General Maintenance & Repair		
Grass Weeding Strimming		3,300.00
Insurance Claims		
Insurance		1,360.33
Office Equipment		703.54
Other Projects		192.40
Salt Bins		
Shop / Hall Project		
Slipway Licence		165.18
Software & Backups		
Phonebox		
RoW Route 4 Costs		

South Stoke Parish Council
STATEMENT OF ACCOUNTS

		RECEIPTS	PAYMENTS
Slipway Renovations			
Speed SIgn			
Utilities - Water (The Park)		535.31	
Village Hall Maintenance			
Celebrations (VE Day; Jubilee Etc)			
Park Project admin	9,545.33	7,819.12	
Park Project groundworks		17,442.44	
Park Project trees			
EMR Shop redevelopment project			
CIL			
Bank Transfer			
South stoke shop			
Amenities Charity Grant			
Village Hall Hire		164.00	
VAT		6,031.83	
		72,117.65	**59,834.20**
Closing Balances:			
Balances in Bank Account			65,704.93
Cash in Hand			
TOTAL		**125,539.13**	**125,539.13**

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed _____

Responsible Financial Officer

Date _____

Breakdown of reserves held

Please complete or update the **highlighted boxes** to help provide a breakdown of the types of reser

	£	£	£
Earmarked reserves:			
EMR Hall Heaters	£1,500.00		
EMR Slipway Renovations	£5,000.00		
EMR Village Hall*	£25,998.64		
EMR Water Meadows lease	£6,000.00		
EMR Water Meadows maintenance	£10,000.00		
EMR Park Project Cashflow	19,859.55		
		48498.64	
Restricted (ring-fenced) reserves:			
Description of reserve:			
Bore Hole grants	11,000		
		11000	
General reserves	£6,206.27		
		6206.27	
Total reserves			**65704.91**
Box 7 per Annual Return			65,705
Difference			**0**

Explanation of difference (if applicable):

Column B - Each reserve should be renamed to show the specific purpose / name given by this auth

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should number can be reduced or extended as appropriate.
Earmarked items are reserves carved out from general reserves. They may have come from donati they can be used for other than the Council has designated/declared that they are being held for X p NB: A Council needs to formally designate and minute decisions to earmark funds. And similarly, i purpose for which they have not been designated, the Council needs to take a decision to un-desig of the budget review to ensure the Council are holding appropriate levels of funding and using it as together.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific r more and the number can be reduced or extended as appropriate.
Ring fenced items are reserves which may have been raised or donated to the Council for a specifi example, S106 would be ringfenced as there are limitations on what it can be used for.

Column D - General reserves - this should relate to normal operating funds (reserves held for the ge
should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) re

ves held by the authority at the year end:

PLEASE PROVIDE AN EXPLANATION FOR THIS DIFFERENCE

ority.

l be entered. There maybe fewer than 5 reserves or more and the

ions, events or fees charged but they have no restrictions on what
urpose.
f the Council require to use these 'designated' general funds for a
gnate/re-designate the funds and minute their decision. This is part
s the Council intended to when the Council put their annual budget

reserve should be entered. There maybe fewer than 5 reserves or

c or restricted purpose which cannot be used for anything else. For

eneral running of the Council with no specific/defined purpose) and
serves, and the value of Box 7 on Section 2 of the AGAR.

SOUTH STOKE PARISH COUNCIL ASSET REGISTER 2025-26

Name of Asset	Description	Value	Year of last Valuation	Notes
General Parish Assets				
Speed signs x2	At each end of the village on Wallingford Rd	£5,795	2024	
Speed sign poles x2	At each end of the village on Wallingford Rd	£1,700	2024	
Bus shelters	2 bus shelters on Wallingford Rd	£20,000	[2021]	
Bench Seats x2	Located at Slipway & Ferry Rd	£700	Unknown	
Dog Waste Bin x 2	Located at each end of The Street/Ferry Lane	£200	2023	
Notice Board	Located on The Street (by Old Vicarage)	£200	Unknown	
Salt Bins x 3	Located at Wallingford Rd junctions (Ferry Rd, Cross Keys and South Bank)	£750	Unknown	
Phone Box	Located on Cross Keys Rd. Restored in 2025	£2,500	2025	
Phone Box Defibrilator	Mounted in the Phone Box	£1,600	2025	
Park Assets				
Poly Tunnel		£3,300	2025	
Shed		5,546	2025	
Water Tank	7,000L	£750	2025	
Water Troughs x5	Galvinised steel troughs	£1,676	2025	
Fences & Gates	Boundary and rabbit fencing	£6,875	2025	
Raised Garden Beds		£10,469	2025	
Concrete Bays	For compost	£438	2025	
Rainwater Collection Tank	2,000L by Village Hall	£592	2025	
Rainwater Pump System	50L pressure tank, pressure switch & pump	£140	2025	
Pond Liner		£1,575	2025	
Bench seating x4		£962	2025	
Notice Board	Located by Village Hall entrance	£805	2025	
Parish Clerk Assets				
Laptop	HP Pavilion Laptop	£450	est 2018	
Total		**£67,023**		

South Stoke Parish Council

PAYMENTS - S.137 Entries

Voucher	Code	Date	Minute	Bank	Cheque No	Description	VAT Type	Net	VAT	Total
41	S137 and Other (Non-Grant) Payme	21/08/2025		Unity Bank Current Account		Grant	Z	2,518.60		2,518.60
2	Legal Fees	24/04/2025	12/05	Unity Bank Current Account		water meadows	S	5,000.00	1,000.00	6,000.00
47	Churches S214(6) LG Act 1972	29/09/2025	08/09/2025	Unity Bank Current Account		Grant	X	1,091.00		1,091.00
							Total	**8,609.60**	**1,000.00**	**9,609.60**

Created by Scribe

Community Infrastructure Levy (CIL) Annual Report

Name of Local Council:

Financial Year: 2025/26

This report is to be completed in line with the following legislation:
Regulation 121B (a re-enactment of regulation 62A inserted by the 2019 Regulations) of The Community Infrastructure Levy Regulations 2010 (as amended) Section 151 of the Local Government Act 1972 Accounts and Audit (England) Regulations 2011.

A town or parish council must prepare a report for any financial year ("the reported year") in which it received CIL receipts.

Town or parish councils that have retained CIL funds from previous years must also provide a report, this should confirm if the funds have been retained for a further year or details of expenditure of the funds.

Reports must be produced and submitted to South Oxfordshire District Council by latest 31st December 2025

Total CIL retained from previous years:	£13,209.39	(A)

Expenditure this financial year of CIL retained from previous years

Item of expenditure	Expenditure Amount:
Total (Calculates automatically if figures input electronically)	£0.00 (B)

Total CIL Received this financial year **(2025/26): March 2025 to 1st April 2026**	£ -	(C)

Expenditure of CIL which was received this financial year

Item of expenditure	Expenditure Amount:
Total:	£0.00 (D)

Details of any notices received in accordance with **Regulation 59E** (see notes below)

Value of CIL receipts subject to notices served in the financial year:	£0.00	(E)
Value of CIL receipts subject to notices which has been repaid to the charging authority during the financial year:	£0.00	(F)
Value of CIL receipts subject to notices which have not been paid to the charging authority:	£0.00	(G)
Current financial year (2025/26) CIL receipts retained at year end: (H = C minus D).	£ -	(H)
CIL receipts from previous years retained at year end: (I = A minus B).	£13,209.39	(I)
Total value of CIL receipts retained at year end: (J = H plus I minus F).	£ 13,209.39	(J)

Signed: Name:

Position:

Date:

South Stoke Parish Council
Internal Audit 2025/2026
Final Report

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate accounts have been kept properly throughout the year and are well maintained with audit trails.	All payments should be supported by an invoice and uploaded to Scribe. A number are missing from Scribe: HMRC, RT Garden Services, DE Garden Services & SODC. Scribe voucher reference 58, 27.10.25 – Scribe and bank statement is £370, but the invoice is for £290. Scribe voucher reference 59, 27.10.25 – Scribe and bank statement is £354.69, but the invoice is for £34.59. Scribe voucher reference 15, 16.05.25 & Scribe voucher reference 63, 30.10.25 appear to be duplicate payments of £966.37, or has the Council purchased two noticeboards? All expenses claims should be supported by receipts. There are a number of expenses claims by Dr NLE Kennedy, mainly in December 2025, totalling over £2000 for the Park Project, which are not supported by receipts.

South Stoke Parish Council
Internal Audit 2025/2026
Final Report

Annual Return Section	Process	Findings	Recommendations and actions
B	Council's Financial Regulations have been met with regard to expenditure	The Financial Regulations have been reviewed during 2025/2026. The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	The Financial Regulations adopted on 12 May 2025 be published on the Council's website. The current version is dated 15 July 2024.
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have been reviewed during 2025/2026.	The Standing Orders adopted on 12 May 2025 be published on the Council's website. The current version is dated 15 July 2024.
C	Review of Internal Controls	The Council does have adequate provision.	The Council to consider (1) adopting an Internal Controls Checklist and (2) increasing the number of bank signatories to remove the risk of two Councillors not being available to approve payments. It is noted the Council has considered giving the Clerk a debit card with a set limit for small purchases, but does not deem it necessary.
C	Review of Risk Assessment	During 2025/2026, the Council assessed the significant risks to achieving its objectives using their Risk Assessment.	The Risk Assessment approved on 9 June 2025 be published on the Council's website.

South Stoke Parish Council
Internal Audit 2025/2026
Final Report

Annual Return Section	Process	Findings	Recommendations and actions
D	Budgetary Controls (Precept requirement)	The annual precept requirement for 2025/2026, resulted from a budgetary process and was approved by the Council during 2024/2025.	When the total budget for 2025/2026 was approved on 9 December 2024, the minutes do not state the budget figure, nor the anticipated receipts and payments. Once the budget has been agreed and minuted, the precept amount should then be agreed and minuted separately from the budget.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does have a Reserves Policy.	Publish Reserves on Council's website.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	Income into TSB account ending 5091 has not been recorded in Scribe.
E	VAT	VAT had been appropriately accounted for.	A VAT refund (Form 126) for 2024/2025 has not been completed.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	The Clerk's current SCP is based on the hourly rate set at April 2024 not the hourly rate set at 1 April 2025. The Clerk should be paid the correct hourly rate and it be back dated to 1 April 2025. Council to consider an external company running the payroll to remove the responsibility from the Clerk.

Annual Return Section	Process	Findings	Recommendations and actions
			Clerk should have an annual appraisal. Council should be registered with the Pension Regulator even if the Clerk does not wish to pay into a pension scheme. All HMRC payslips be uploaded onto Scribe.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been reviewed during 2025/2026, but it has not been published on the Council's website.	Asset Register to be published on the Council's website. Council could consider including photographs of assets in the Register. Assets should be inspected regularly and outcomes reported to the Council.
H	Asset Controls - all additions and removals correctly recorded	Items have been added and removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	Deeds and titles have been established; they are not shown on the Register.	Deeds and title be published in the Asset Register, eg for the Village Hall.
H	Investment Registers	The Parish Council does not require an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were	No further recommendations.

Annual Return Section	Process	Findings	Recommendations and actions
		prepared on the correct accounting basis and were supported by an adequate audit trail.	
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
L	Information published on website	The information is available.	No further recommendations.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 10 June to 21 July 2025.	No further recommendations.
N	AGAR publication Requirements	The Parish Council has not complied with the publication requirements for the 2024/2025 AGAR.	The amended AGAR for 2024/2025 (as re-submitted to Moores) be published on the Council's website and the incorrect AGAR be removed from the Council's website. The correct AGAR from be used for the 2025/2026 submission which is 'AGAR form 3 – all areas' available on Moore's website. The Notice of the Conclusion of Audit 2024/2025 be published on the Council's website.
O	Digital and Data Compliance	The Council has not complied with the laws, regulations and proper practices relating to digital and data compliance.	See recommendations below.

Annual Return Section	Process	Findings	Recommendations and actions
P	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

South Stoke Parish Council
Internal Audit 2025/2026
Final Report

Transparency Compliance for 2024/2025

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2024/2025 has been considered and actioned?	Good Practice	The Internal Auditor's report for 2024/2025 has been reviewed.	No further recommendations.
Statements of Accounts (accounts for year ending 31 March 2025) agreed and reconciled to the Annual Return (Section 2 Accounting Statements)	Section 2 of the Annual Return is complete and accurate and reconciles to the Statement of Accounts.	Statement of Accounts (accounts for year ending 31 March 2025) not published on website, unable to reconcile.	Publish the Statements of Accounts (accounts for year ending 31 March 2025) on Parish Council's website.
Compliance with the Transparency Code	**Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.**		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Available in the minutes.	No further recommendations.
Compliance with the Transparency Code	2) Accounting Statements (AGAR Section 2) published on the website	Unavailable on the website.	The amended version of the AGAR 2024/2025 be published on the Council's website.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	No further recommendations.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	No differences.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement (AGAR Section 1) published on the website	Unavailable on the website.	The amended version of the AGAR 2024/2025 be published on the Council's website.

Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	6) Annual Internal Auditor's Report (AGAR) Published	Available on the website.	No further recommendations.
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Not included in the Assets Register	Include deeds and titles in Asset Register and publish up to date Register on Council's website.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the website.	No further recommendations.
Compliance with the Transparency Code	10) Notice of Exercise of Public Rights	Available on the website.	No further recommendations.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Available on the website.	No further recommendations.
Compliance with the Transparency Code	12) Notice of the Conclusion of the Audit for 2024/2025	Unavailable on the website.	Publish on Parish Council's website.
Compliance with the Transparency Code	13) Certificate of Exemption	N/A	N/A
Compliance with the Transparency Code	14) External Auditor's Report	Available on the website.	No further recommendations.

Further Recommendations

Process	Criteria	Findings	Recommendations and actions
Training	Regular training for Councillors and the Clerk	Clerks and Councillors have not attended training.	Clerk and Councillors should attend regular training offered by SLCC and OALC.
Register of Members' Interests	Publish on Council website	Register not published on Council's website.	Register of Members' Interests be published on the Council's website, or a link from the Parish Council's website to the District Council's website, where the register is published.
Effectiveness of IA	Review the effectiveness of the Internal Audit	A review has been undertaken	Following the completion of the Internal Audit 2024/2025, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015. It is noted this was undertaken in February 2026, but the minutes of the Council meeting are not published on the website. Please publish the minutes before the final audit is completed.
General and Sexual Harassment Policy	Adoption of the new NALC Policy	Policy has not been adopted	The Council to consider adopting the policy to provide protection to staff as well as the Council. A template can be obtained from OALC, by members.

Process	Criteria	Findings	Recommendations and actions
Civility and Respect Pledge	Adoption of the Civility and Respect Pledge	Pledge has not been adopted	The Parish Council is encouraged to support the Civility and Respect Pledge. More information can be obtained from the NALC website. https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html
Data Protection	Appropriate policies in place	Not all polices are not in place	Council considers adopting all relevant policies including: Data Map Data Breach Data Protection Privacy Notice for Staff and Councillors Subject Access Request Publication Scheme For templates and advice visit the Information Commissioner's Office website https://ico.org.uk/
Excluding public and press from Parish Council meetings	Clear explanation of why the public and press are excluded from a Parish Council meeting	The agenda and minutes do not state the reasons why the public and press are being excluded from the meeting. The public and press should	Example agenda wording: **Exclusion of the Public and Press** To consider passing a resolution in accordance with the Public Bodies

Process	Criteria	Findings	Recommendations and actions
		excluded when staffing matters are discussed, such as contractual issues and the Clerk's salary. These matters should not be discussed by the Council in the public part of the Parish Council meeting.	(Admission to Meetings) Act 1960, that the public and press be excluded from the meeting for items numbered 15 & 16 on the grounds that it could involve the likely disclosure of private and confidential information. Example minutes wording: **Exclusion of the Public and Press** **Resolved** that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the public and press be excluded from the meeting for the minutes numbered 109/24 & 110/24 on the grounds that it could involve the likely disclosure of private and confidential information which was not in the public domain. The resolution should be proposed, seconded and receive a majority vote, before the public and press are asked to leave.

South Stoke Parish Council
Internal Audit 2025/2026
Final Report

Digital and Data Compliance

Process	Criteria	Findings	Recommendations and actions
Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Clerk and Councillors have Council emails accounts, but they are not .gov.uk	.org.uk email addresses are acceptable but best practice is for email addresses to contain the Council's domain name plus '.gov.uk'
Website Accessibility Compliance (Assertion 10)	All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).	The website does conform to the Accessibility Guidelines.	No further recommendations.
IT Policy (Assertion 10)	All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone – clerks, members and other staff – should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.	The Parish Council does have an IT Policy.	No further recommendations.
Freedom of Information and Data Protection (Assertion 10)	Appropriate policies are not in place	The Council has adopted and published on its website and	The Council must adopt and publish on its website a Data Protection Policy, Freedom

		Accessibility Statement and a Privacy Notice.	of Information Policy & Freedom of Information Publication Scheme Council to also consider additional polices including Document Retention & Disposal Policy, Privacy Notice for Staff and Councillors, Subject Access Request (SAR) Procedure, Data Breach Policy and Data Roadmap (template available on NALC website). If the Council received a SAR or there was a data breach, it would be helpful to the Council to have a policy and a process in place to address the issues. A Data Roadmap would give the Parish Council a structured plan for how it collects, manages and uses data. Policies be published on the Council's website.

Annual Internal Audit Report 2025/26

South Stoke Parish Council

www.southstoke.org.uk 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.		✔	

P. **(For local councils only)** 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: 26/02/2026 23/04/2026 30/04/2026

Name of person who carried out the internal audit: Theresa Goss

Signature of person who carried out the internal audit: T. Goss

Date: 30/04/2026

***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:

South Stoke 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**	*'Yes' means that this authority:*
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 — *has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
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.*

***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:

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

www.southstoke.org.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

South Stoke Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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	98,953	53,421	*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	25,186	26,445	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	55,108	45,673	*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	9,606	9,977	*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	116,219	49,857	*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	53,421	65,705	*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	53,421	65,705	*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	22,920	74,995	*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.

SIGNATURE REQUIRED

Date 24/06/2026

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