

# Annual Governance and Accountability Return 2024/25 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 2024/25

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 2025**. 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 2025.

## 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 2024/25**, page 4
- **Section 1 – Annual Governance Statement 2024/25**, page 5
- **Section 2 – Accounting Statements 2024/25**, 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 2024/25 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) 2024/25, 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 2025. 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 2025**. 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 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.
- 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 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 been completed?  | X   |    |
|  | Have the dates set for the period for the exercise of public rights been published?   | X   |    |
| Internal Audit Report  | Have all highlighted boxes been completed by the internal auditor and explanations provided?  | X   |    |
| Section 1  | For any statement to which the response is 'no', is an explanation available for publication?   | X   |    |
| Section 2  | Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?                         | X   |    |
|  | Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?                   | X   |    |
|  | Has an explanation of significant variations been published where required?   | X   |    |
|  | Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?  | X   |    |
|  | 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? | X   |    |
| 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> )      | NA  |    |

\**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 2024/25 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 2025, 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 2025 and a completed Certificate of Exemption is submitted no later than 30 June 2025 notifying the external auditor**

certifies that during the financial year 2024/25, 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 2024/25: **£10152**

Total annual gross expenditure for the authority 2024/25: **£4027**

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**.

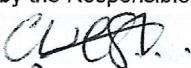
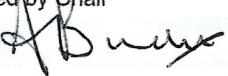
By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), 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 2025.

**Signing this certificate confirms the authority will comply with the publication requirements.**

|   |            |   |            |
|---|------------|---|------------|
| Signed by the Responsible Financial Officer   | Date       | I confirm that this Certificate of Exemption was approved by this authority on this date: | Date       |
|  | 16/05/2025 |   | 16/05/2025 |
| Signed by Chair   | Date       | as recorded in minute   | 3          |
|  | 16/05/2025 |   |            |

HMPCClerk@gmail.com

01488 608829

<https://hamsteadmarshall.uk> - village hall, bus shelter, and two other notice boards

## Annual Internal Audit Report 2024/25

### HAMSTEAD MARSHALL PARISH COUNCIL

<https://hamsteadmarshall.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.   | X   |     |                      |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.  | X   |     |                      |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.  | X   |     |                      |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.   | X   |     |                      |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.  | X   |     |                      |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.   |     |     | X                    |
| 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.  | X   |     |                      |
| H. Asset and investments registers were complete and accurate and properly maintained.   | X   |     |                      |
| I. Periodic bank account reconciliations were properly carried out during the year.  | X   |     |                      |
| 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.   | X   |     |                      |
| 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".)   | X   |     |                      |
| 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.   | X   |     |                      |
| 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). | X   |     |                      |
| N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).   | X   |     |                      |
| O. (For local councils only)<br>Trust funds (including charitable) – The council met its responsibilities as a trustee.  | Yes | No  | Not applicable<br>NA |

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

16/06/2025 - 17/06/2025

Name of person who carried out the internal audit

JUDITH SELF

Signature of person who carried out the internal audit



Date 17/06/2025

\*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:

### HAMSTEAD MARSHALL 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.  | X   |        |     | <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.  | X   |        |     | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>   |
| 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. | X   |        |     | <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.   | X   |        |     | <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.  | X   |        |     | <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.  | X   |        |     | <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.  | X   |        |     | <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.                                  | X   |        |     | <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>   |
|   |     |        | NA  |  |

\*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:

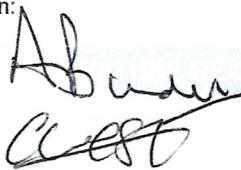
16/05/2025

and recorded as minute reference:

3

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

Chair



Clerk



#### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

| Yes | No |
|-----|----|
| X   |    |

## Section 2 – Accounting Statements 2024/25 for

### HAMSTEAD MARSHALL PARISH COUNCIL

|   | Year ending     |                 | Notes and guidance   |
|---|-----------------|-----------------|--|
|   | 31 March 2024 £ | 31 March 2025 £ |  |
| 1. Balances brought forward             | £11,505         | £18,316         | <i>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.</i>   |
| 2. (+) Precept or Rates and Levies      | £11,586         | £5,350          | <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             | £40             | £4081           | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>   |
| 4. (-) Staff costs                      | £4,018          | £4027           | <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               | £797            | £8,152          | <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         | £18,316         | £16,288         | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>   |

|   |         |         |  |
|---|---------|---------|--|
| 8. Total value of cash and short term investments           | £18,316 | £16,288 | <i>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.</i> |
| 9. Total fixed assets plus long term investments and assets | £2,504  | £5,602  | <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 | N/A |  |
|--|-----|----|-----|--|
| 11a. Disclosure note re Trust funds (including charitable) |     |    |     | <i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i> |
| 11b. Disclosure note re Trust funds (including charitable) |     |    | NA  | <i>The figures in the accounting statements above exclude any Trust transactions.</i>                                |

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**

Date

15/05/2024

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

16/05/2025

as recorded in minute reference:

3

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

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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

| <b>NOTICE</b>  | <b>NOTES</b>   |
|--|--|
| <p><b>1. Date of announcement</b> <b>Monday 16<sup>th</sup> June 2024</b></p>  | <p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p>   |
| <p><b>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Camilla West Parish Clerk. 07747754978 HMPCClerk@gmail.com</p> <p>commencing on (c) <u>Tuesday June 24, 2025</u></p> <p>and ending on (d) <u>Wednesday, July 2<sup>nd</sup>, 2025</u></p> | <p>(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</p> <p>(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</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must start on or before 1 September 2022.</p> |
| <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p>  |  |
| <p><b>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:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b><br/><b>15 Westferry Circus</b><br/><b>Canary Wharf</b><br/><b>London E14 4HD</b><br/><b>(sba@pkf-littlejohn.com)</b></p>    |  |
| <p><b>5. This announcement is made by (e) <u>Camilla West, Parish Clerk</u></b></p>  | <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>   |

Hamstead Marshall Bank Reconciliation from April 1, 2024, to March 31 2025

**Bank Statement**

**Opening Balance on April 1, 2024**

|                             |              |
|-----------------------------|--------------|
| Treasurer's Account         | £14,492.92   |
| Business Account            | £ 3,823.58   |
| Less Unpresented Cheques    | £0.00        |
| Net Balance at April 1,2024 | £18,316.50 ✓ |

**Closing balance on March 31,2025**

|   |            |
|---|------------|
| Treasurers account                      | £12,421.78 |
| Business account                        | £ 3,866.23 |
| Less unpresented cheques from 2023/2024 | £0.0       |

**Total**

|                                  |            |
|----------------------------------|------------|
| Net balances as at March 31,2024 | £16,288.01 |
|----------------------------------|------------|

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**Cash Book**

|                 |                           |              |
|-----------------|---------------------------|--------------|
| Opening Balance | (as of 01/04/2024)        | £18,316.50   |
| Add Receipts    | (01/04/2024 – 31/03/2025) | £ 10,151.78  |
| Less Payments   | (01/04/2024 – 31/03/2025) | -£ 12,180.27 |
| Total           |                           | £ 16,288.01  |

Abiun Chairperson May 13, 2025 Date

Clerk Clerk/RFO May 15 2025 Date

| A  | B   | C                | D                                      | E  | F         | G                 | H                | I            | J             | K | L | M |
|----|---|------------------|--|--|-----------|-------------------|------------------|--------------|---------------|---|---|---|
| 1  | Payments made on behalf of Hamstead Marshall Parish Council 2024 - 2025 |                  |  | Hamstead Marshall Parish Council Full Accounts for 2024 - 2025 |           |                   |                  |              |               |   |   |   |
| 2  | Date  | Cheque No/ Payee | Details                                | Payments   | \$137     | Payment breakdown | Fees & equipment | Auditn & VAT | Cheque cashed |   |   |   |
| 3  |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 4  | 02/04/2024  | FPO              | Red Tax Ltd                            | PAVE Services for March 2023                                   | £960      |                   |                  |              |               |   |   |   |
| 5  | 10/04/2024  | FPO              | Hamshire Association of Local Councils | Annual Fee 2024 - 2025   | £93.05    |                   |                  |              |               |   |   |   |
| 6  | 25/04/10  | FPO              | Mrs Camilla West                       | Salary for the month of April 2024 for the Parish Clerk        | £595.70   |                   |                  |              |               |   |   |   |
| 7  | 01/05/2024  | FPO              | Red Tax Ltd                            | Payroll services for the month of April 2024                   | £9.60     |                   |                  |              |               |   |   |   |
| 8  | 02/05/2024  | FPO              | Zurich Insurance                       | PLI for 2024 - 2025  | £275.42   |                   |                  |              |               |   |   |   |
| 9  | 16/05/2024  | FPO              | Mr Paul Hansen                         | Part 1 Payment of £6,000 invoices for new bus shelter          | £4,200.00 |                   |                  |              |               |   |   |   |
| 10 | 16/05/2024  | FPO              | Mr Paul Hansen                         | Part 2 Payment of the £6,000 invoice for the new bus shelter   | £1,800.00 |                   |                  |              |               |   |   |   |
| 11 | 23/05/2024  | FPO              | Mrs Camilla West                       | Salary for the month of May 2024 for the Parish Clerk          | £419.70   |                   |                  |              |               |   |   |   |
| 12 | 31/05/2024  | FPO              | Red Tax Ltd                            | Payroll Services for the month of May 2024                     | £9.60     |                   |                  |              |               |   |   |   |
| 13 | 26/06/2024  | FPO              | Mrs Camilla West                       | Salary for the month of June 2024                              | £397.80   |                   |                  |              |               |   |   |   |
| 14 | 28/06/2024  | FPO              | Self Accounting                        | Internal Audit Services for 2023-2024                          | £08.00    |                   |                  |              |               |   |   |   |
| 15 | 01/07/2024  | FPO              | Red Tax Ltd                            | Payroll Services for the month of June 2024                    | £9.60     |                   |                  |              |               |   |   |   |
| 16 | 04/07/2024  | FPO              | Information Commissioner               | Annual Fee 2024 - 2025   | £40.00    |                   |                  |              |               |   |   |   |
| 17 | 19/07/2024  | FPO              | Land Registry                          | Copy of Hamstead Marshall Village Hall Title #EKG491814        | £9.90     |                   |                  |              |               |   |   |   |
| 18 | 22/07/2024  | FPO              | Mrs Camilla West                       | Salary for the month of July for the Parish Clerk              | £62.40    |                   |                  |              |               |   |   |   |
| 19 | 31/07/2024  | FPO              | Red Tax Ltd                            | Payroll Services for the month of July 2024                    | £9.60     |                   |                  |              |               |   |   |   |
| 20 | 21/08/2024  | FPO              | Mrs Camilla West                       | Salary for the month of August 2024 for the Parish Clerk       | £359.70   |                   |                  |              |               |   |   |   |
| 21 | 30/08/2024  | FPO              | Red Tax Ltd                            | Payroll Services for the month of August 2024                  | £9.60     |                   |                  |              |               |   |   |   |
| 22 | 03/09/2024  | FPO              | British Red Cross                      | General First Aid training for the community                   | £390.00   |                   |                  |              |               |   |   |   |
| 23 | 24/09/2024  | FPO              | Mrs Camilla West                       | Salary for the month of September 2024 for the Parish Clerk    | £62.40    |                   |                  |              |               |   |   |   |
| 24 | 30/09/2024  | FPO              | Hamstead Marshall Village Hall         | Surcharge for the use of energy (Red Cross Training)           | £10.00    |                   |                  |              |               |   |   |   |
| 25 | 25/10/2024  | FPO              | Red Tax Ltd                            | Annual Donation  | £60.00    |                   |                  |              |               |   |   |   |
| 26 | 01/11/2024  | FPO              | Mrs Camilla West                       | Payroll Services for the month of September 2024               | £9.60     |                   |                  |              |               |   |   |   |
| 27 | 26/11/2024  | FPO              | Red Tax Ltd                            | Salary for the month of October 2024 for the Parish Clerk      | £359.70   |                   |                  |              |               |   |   |   |
| 28 | 31/11/2024  | FPO              | Mrs Camilla West                       | Payroll services for the month of October 2024                 | £9.60     |                   |                  |              |               |   |   |   |
| 29 | 28/12/2024  | FPO              | Mrs Camilla West                       | Salary for the month of November 2024 for the Parish Clerk     | £365.10   |                   |                  |              |               |   |   |   |
| 30 | 02/01/2025  | FPO              | Red Tax Ltd                            | Payroll Services for the month of November 2024                | £9.60     |                   |                  |              |               |   |   |   |
| 31 | 20/01/2025  | FPO              | Mrs Camilla West                       | Salary for the month of December 2024 for the Parish Clerk     | £357.00   |                   |                  |              |               |   |   |   |
| 32 | 20/01/2025  | FPO              | Mrs Anne Budd                          | Rebursament of robes spent on final boulge                     | £65.00    |                   |                  |              |               |   |   |   |
| 33 | 30/01/2025  | FPO              | Red Tax Ltd                            | Payroll Services for the month of December 2024                | £9.60     |                   |                  |              |               |   |   |   |
| 34 | 01/02/2025  | FPO              | Hamstead Marshall Village Hall         | Surcharge for energy use (village meeting)                     | £10.00    |                   |                  |              |               |   |   |   |
| 35 | 27/01/2025  | FPO              | Mrs Camilla West                       | Salary for the month of January 2025                           | £357.00   |                   |                  |              |               |   |   |   |
| 36 | 30/01/2025  | FPO              | Red Tax Ltd                            | Payroll Services for the month of January 2025 (increase)      | £12.00    |                   |                  |              |               |   |   |   |
| 37 | 24/02/2025  | FPO              | Hamstead Marshall Village Hall         | Surcharge for energy use (Parish Council meeting)              | £10.00    |                   |                  |              |               |   |   |   |
| 38 | 27/02/2025  | FPO              | Mrs Camilla West                       | Salary for the month of February 2025 for the Parish Clerk     | £357.00   |                   |                  |              |               |   |   |   |
| 39 | 28/02/2025  | FPO              | Red Tax Ltd                            | Payroll Services for the month of February 2025                | £9.60     |                   |                  |              |               |   |   |   |
| 40 | 28/02/2025  | Debuton          | Lloyds Bank                            | Account charges formerly Treasurers account                    | £4.25     |                   |                  |              |               |   |   |   |
| 41 | 28/03/2025  | FPO              | Severnside Debits Ltd                  | Co-share with local charity for a debt for the community       | £927.00   |                   |                  |              |               |   |   |   |
| 42 | 28/03/2025  | FPO              | Lloyds Bank                            | Account charges  | £4.25     |                   |                  |              |               |   |   |   |
| 43 | 31/03/2024  | FPO              | Rev Tax Ltd                            | Payroll Services for the month of March 2025                   | £2.00     |                   |                  |              |               |   |   |   |
| 44 |   |                  |  | Total expenditure  | £12,80.27 |                   |                  |              |               |   |   |   |
| 45 |   |                  |  | Total Expenditure minus stat costs                             | £6,152.77 |                   |                  |              |               |   |   |   |
| 46 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 47 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 48 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 49 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 50 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 51 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 52 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 53 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 54 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 55 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 56 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 57 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 58 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 59 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 60 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 61 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 62 |   |                  |  |  |           |                   |                  |              |               |   |   |   |
| 63 |   |                  |  |  |           |                   |                  |              |               |   |   |   |

*Alfred*

*1 May 2025*

Date

2025

Clerk/RFO

**Hamstead Marshall Parish Council**  
**Payments made of over £100.00 April 1, 2024 to March 31, 2025**

| Date       | Payee                        | Details                           | Payment   |
|------------|------------------------------|-----------------------------------|-----------|
| 25/04/2025 | Camilla West                 | PAYE month for April 2024         | £359.70   |
| 02/05/2024 | Zurich Town & Parish Council | PLI Annual Premium                | £279.42   |
| 16/05/2024 | Mr Paul Hansen               | Part 1 of Bus Shelter Payment     | £4,200.00 |
| 16/04/2024 | Mr Paul Hansen               | Part 2 of Bus Shelter Payment     | £1,800.00 |
| 23/05/2024 | Camilla West                 | PAYE month for May, 2024          | £419.70   |
| 26/06/2024 | Camilla West                 | PAYE month of June, 2024          | £367.80   |
| 28/06/2024 | Self Accounting              | Internal Audit Services 2024-2025 | £108.00   |
| 22/07/2024 | Camilla West                 | PAYE month of July, 2024          | £362.40   |
| 21/08/2024 | Camilla West                 | PAYE month of August, 2024        | £359.70   |
| 24/09/2024 | Camilla West                 | PAYE month of September, 2024     | £362.40   |
| 28/10/2024 | Camilla West                 | PAYE month of October, 2024       | £359.70   |
| 28/11/2024 | Camilla West                 | PAYE month of November, 2024      | £365.10   |
| 20/12/2024 | Camilla West                 | PAYE month of December, 2024      | £357.00   |
| 27/01/2025 | Camilla West                 | PAYE month of January 2025        | £357.00   |
| 27/02/2024 | Camilla West                 | PAYE month of February, 2024      | £357.00   |
| 26/03/2024 | Severnside Defib Ltd         | Co-shared cost with local charity | £927.00   |

Abi Chair person  
Clare Parish Clerk

May 13th, 2025  
 May 15th 2025

**Hamstead Marshall Parish Council**  
**Payments made of over £100.00 April 1, 2024 to March 31, 2025**

| <b>Date</b> | <b>Payee</b>                 | <b>Details</b>                    | <b>Payment</b> |
|-------------|------------------------------|-----------------------------------|----------------|
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| 26/03/2024  | Severnside Defib Ltd         | Co-shared cost with local charity | £927.00        |

Abi  
 Chair person  
 Clerk

May 13th, 2025  
 May 15th 2025

**HAMSTEAD MARSHALL PARISH COUNCIL  
ASSET REGISTER FOR 2025 - 2026**

| Description of Asset                           | Purchase Value | Current   |
|--|----------------|-----------|
| Bus Shelter, Ash Tree Corner Hamstead Marshall | £6,000.00      | £4,200.00 |
| Parish Clerk Laptop                            | £504.00        | £475.00   |
| Defibrillator                                  | £927.00        | £927.00   |

**Bus Shelter, Ash Tree Corner**

New shelter has been in situ for a year.

**Laptop Computer**

This device is located in the home of the Parish Clerk for the sole use by the parish clerk to conduct the business of the parish council,

**Defibrillator**

This was purchased in March 2025 for the parish, This was a co-share acquisition with a grant from a local charity.

The above list of assets is complete as of May 2024. Hamstead Marshall Parish Council does not own any other asset.

Signed John Burrows 

Chairman of Hamstead Marshall Parish Council

# SELF ACCOUNTING SERVICES

Mrs J Self & Mrs V Hobbs  
Norfolk House  
75 Bartholomew Street  
Newbury  
Berkshire  
RG14 5DU

## 2024/25 Internal Audit Report for Hamstead Marshall Parish Council

Telephone (01635) 40621  
Email judie@selfaccounting.co.uk

### BASIS OF REPORT

This internal report is based upon the JPAG (Joint Panel on Accountability and Governance) Governance and Accountability for Smaller Authorities in England 2023 publication.

The internal audit is a key component of the system of internal control and is considered to be an ongoing function reporting to the Parish Council once a year. The internal audit considers the evidence available to assess if the Council has effective systems and control arrangements in place for the areas examined. The internal audit report details the findings at the time of the internal audit review. It should inform, it is not designed to offer assurance over the completion of the AGAR sections 1&2, responsibility for the accuracy of these submissions' rests with the Council.

This is my first report as your appointed Internal Auditor and I would like to give my sincere thanks to Anne Budd, Chairperson of the Parish Council Clerk, for her diligent preparation and co-operation in providing me with all the necessary information and documentation and answering any questions required to complete the audit.

### Internal Audit – June 2025

In preparation for the audit, I examined the publicly available information displayed on the council's website, including the council's policies, procedures, agendas, minutes, financial and other records. I have found the administration and procedures of the council to be carefully planned, controlled and well documented, with reports being presented to the council as deemed appropriate. The minutes provide a factual and comprehensive record of the council's activities with clear indications of who is responsible for any follow up action. The actions of the Clerk and Chairperson continue to provide a very reliable system producing comprehensive and informative minutes and reports, tight budgetary controls and a clear and concise audit trail

### Management

Scanning the minutes there did not appear to be any unusual activity  
Insurance was all in order and is reviewed annually in May

### Risk Assessment

The Risk Assessment is carried out in July each year for approval at the September meeting.  
The 2024 risk assessment was uploaded to the new website and is available to view.

### **Insurance**

My examination confirms that the Insurance cover is adequate but this should be kept under review in light of any significant changes or additions to the council's assets

### **Budget Estimates and Precept**

The budget report and Councils precept were approved by the Council at the meeting on 16<sup>th</sup> January 2025

### **Petty Cash**

No petty cash is held

### **Salaries and Employees**

There is only one employee – the Clerk – and salaries are recorded in the accounting records together with the appropriate Tax and NIC details

### **Accounting**

Appropriate accounting records have been properly kept throughout the financial year. Records are maintained up to date throughout the year and have all the necessary supporting documentation and information. Payments are reported to the council at each meeting and approval is recorded in the minutes. Overall an effective internal control system has been maintained.

This authority has complied with it's financial regulations, payments were supported by invoices and all expenditure was accounted for.

There are two bank accounts and these are reconciled correctly throughout the year

### **Asset Register**

This is displayed on the website

### **Transparency**

The Council published the required accounting information on it's website in accordance with the relevant legislation and it was available at the time of this internal audit.

Agendas and minutes are published and available on the website in a timely manner

The website appears to be regularly maintained

### **Exercise of Public Rights**

'The Notice of Public Rights' was issued and displayed on the website as required

### **AGAR Publication for prior year**

AGAR Annual Governance and Accounting Statement documents were displayed on the website for 2023/24 as required

### **Relief in Need Charity**

It is noted that Hamstead Marshall Parish Council is not a trustee of this charity and therefore it does not fall within the remit of this internal audit

### **Members Code of Conduct**

This was approved at the meeting on 18<sup>th</sup> July 2024 and is available to review on the website

### **Policies and Procedures**

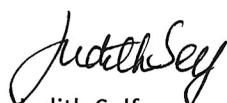
It is noted that the relevant Policies and Procedures are reviewed by the Chairperson and the Clerk as required and any revised documents, amended to reflect any changes in legislation and /or regulations are presented to future meetings of the Council.

### **Internal Audit Statement**

I am satisfied that the Parish Council has put in place safe and efficient arrangements and maintains robust controls on payments as an integrated part of the overall financial control system.

I am pleased to report that no matter has come to my attention that requires further investigation and report to the Parish Council or that gives me reasonable cause to believe that the requirements for adequate control and monitoring as outlined in the regulations have not been met. In addition there are no matters that have come to my attention, concerning the effectiveness of the system of internal control, to which members' attention should be drawn.

In conclusion I consider that within the Parish Council, the management of processes by the Clerk and Councillors continues to be well controlled and monitored.



Judith Self  
Self Accounting Services  
Internal Auditor

17<sup>th</sup> June 2025



# HAMSTEAD MARSHALL PARISH COUNCIL

**Parish Councillors are here by summoned to attend the 2025 Annual Parish Assembly of Hamstead Marshall Parish Council,  
the Village Hall, Park Lane on  
Thursday May 15<sup>th</sup>, 2025, at 7:30pm, after which, the ordinary parish council meeting will follow on, immediately.**

## A G E N D A

1. Welcome.
2. Minutes of the Annual Parish Assembly of May 16<sup>th</sup>, 2024.
3. Chairperson's Report
4. Financial Report 2024 – 2025  
Accounts for 2024 - 2025
5. District Councillors Report
6. Thames Valley Police Report
7. Speedwatch
8. Open Forum
9. Closing remarks.

**Next Annual Parish Meeting will be held in May 2026**

**Public welcome**