

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?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

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

Antony Parish Council

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: **£18,370**

Total annual gross expenditure for the authority 2024/25: **£24,110**

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:

13/05/2025

Signed by Chair

Date

as recorded in minute reference:

13.25

Generic email address of Authority

clerk@antony-pc.gov.uk

Telephone number

07787 448457

*Published web address

www.antony-pc.gov.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2024/25

Antony Parish Council

www.antony-pc.gov.uk

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

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

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

01/04/2025

Name of person who carried out the internal audit

Linda Coles

Signature of person who carried out the internal audit

hincodes

Date

01/04/2025

*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:

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

*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:

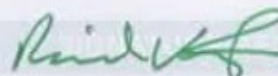
13/05/2025

and recorded as minute reference:

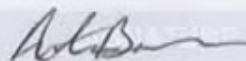
13.25

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
	✓	

www.antony-pc.gov.uk A PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

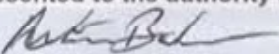
Section 2 – Accounting Statements 2024/25 for

Antony Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	22,120	18,150	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	14,000	14,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,190	4,370	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	5,600	6,903	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	16,560	17,206	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	18,150	12,411	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	18,150	12,411	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	46,348	48,220	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	N/A
11a. Disclosure note re Trust funds (including charitable)			
11b. Disclosure note re Trust funds (including charitable)			✓

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 26/04/2025

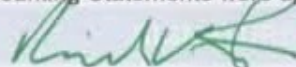
I confirm that these Accounting Statements were approved by this authority on this date:

13/05/2025

as recorded in minute reference:

13.25

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



ANTONY PARISH COUNCIL

RECEIPTS AND PAYMENTS 2024-25 as 31st March 2025

Including Solar Community Benefit Fund

Budget

Actual

2024/25

2024/25

RECEIPTS	£	£
Brought Forward	£18,150	£18,150
Precept	£14,000	£14,000
Wilcove Moorings	£491	£491
Grants	£0	£0
Ict donation	£100	£0
VAT refund	£1,000	£716
Solar Benefit fund	£3,083	£3,083
Donations	£0	£0
Bank interest	£10	£80
TOTAL RECEIPTS	£18,684	£18,370
PAYMENTS		
VAT	£1,000	£567
Playground/ noticeboard / Phone box maintenance and repairs	£1,500	£1,912
Salaries	£6,000	£6,903
Training/ Subscriptions	£400	£585
Antony Grass control/plants	£1,600	£1,798
Wilcove Grass control/plants/waste	£2,500	£2,145
Hall Rent	£250	£340
Bus shelter rent	£50	£50
Antony Play area rent	£50	£35
Wilcove play area rent and noticeboard rent	£85	£14
Wilcove Moorings	£441	£441
Website / Ict equipment/software	£300	£588
Chairmans fund	£300	£87
Audit fee	£80	£80
Section 137	£500	£430
Solar benefit fund	£7,189	£4,510
Misc/ Signs/ Wilcove pump	£750	£582
Noticeboard/ Benches	£1,250	£1,486
Village celebrations	£0	£0
Election/ reserves	£1,375	£0
Insurance	£750	£536
Clerking exp	£700	£1,020
TOTAL PAYMENTS	£27,070	£24,110
Profit/ (Loss)	-£8,386	-£5,740
Carry forward	£9,764	£12,411

Toni Baker - Responsible Financial Officer

Antony Parish council Income 2024-25

NAME		PRECEPT	MOORINGS	CTS GRANT	St John ICT	INTEREST	Donation	Solar Payment	VAT	TOTAL
Cornwall Council	06/04/2024	7,000.00								7,000.00
Interest	03/06/2024					45.47				45.47
Interest	03/06/2024					3.43				3.43
Interest	02/09/2024					£15.55				15.55
Cornwall Council	05/09/2024	7,000.00								7,000.00
Vat	06/09/2024								715.63	715.63
Interest	30/09/2024					3.49				3.49
Moorings lease	09/10/2024		491.00							491.00
Interest	31/12/2024					6.13				6.13
Solar fund	20/01/2025							3,083.20		3,083.20
Interest	31/03/2025					6.33				6.33
	TOTAL	14,000.00	491.00	0.00	0.00	80.40	0.00	3,083.20	715.63	18,370.23

Antony Parish council expenditure

2024-25

CHEQUE

Gross

VAT

Net

Lynher valley partnership Noticeboard rent Wilcove	101727	£15.00		£15.00
LVP Wilcove moorings and foreshore rent	Cancelled			£0.00
LVP Play area rent	101727	£35.00		£35.00
LVP Bus shelter rent	101727	£25.00		£25.00
Enhancescapes Ltd safety mirror installation	101728	£50.00		£50.00
Calc subscription	101730	£309.68	£47.06	£262.62
B Wenmoth	101731	£240.00	£40.00	£200.00
L Parsons	101729	£30.75		£30.75
C Allen clerking apr 2024	101733	£510.60		£510.60
Hmrc	101732	£17.00		£17.00
Tartendown nursery	101734	£170.00	£28.33	£141.67
M Bulmer	101735	£345.00		£345.00
C Allen clerking May 2024	101736	£515.35		£515.35
Hmrc	101737	£17.00		£17.00
C Allen Hazard tape	101738	£9.98		£9.98
Antony estate - Wilcove moorings rent	101739	£441.00		£441.00
L Parsons grass	101740	£140.68		£140.68
S Dickens	101741	£70.00		£70.00
D Ralph grass Antony	101742	£60.00		£60.00
C Allen Magnets noticeboard	101743	£9.16	£1.52	£7.64
C Allen reimburse exp	101744	£67.56	£11.26	£56.30
Enhancescapes noticeboard installation	101745	£180.00		£180.00
Playground inspection company	101746	£212.40	£35.40	£177.00
Calc training	101747	£24.00	£4.00	£20.00
M Bulmer	101748	£365.00		£365.00
C Allen clerking June 2024	101749	£510.60		£510.60
Hmrc June 2024	101750	£17.00		£17.00
R I Hancock Audit	101751	£80.00		£80.00
Antony Village Hall	101753	£3,900.00		£3,900.00
Tamar Community Trust	101752	£400.00		£400.00
Noticeboard company cumbria	101754	£1,219.20	£203.20	£1,016.00
Stephen Deeley waste removal	101755	£75.00		£75.00
Enhancescapes Ltd noticeboard installation	101756	£110.00		£110.00
Wca rent	101757	£60.00		£60.00
L Parsons grass	101758	£25.00		£25.00
P Knott plants	101759	£7.00		£7.00
L Parsons	101760	£180.68		£180.68
M Bulmer	101761	£230.00		£230.00
Wilcove play area	101762	£12.00		£12.00
C Allen clerking July	101763	£523.90		£523.90
Hmrc July 2024	101764	£17.20		£17.20
L Parsons	101765	£355.68		£355.68
Scott Dickens	101766	£70.00		£70.00
C Allen replacement keyboard	101767	£17.99	£3.00	£14.99
L Parsons	101768	£60.68		£60.68
C Allen Aug 2024	101769	£510.60		£510.60
M Bulmer	101770	£345.00		£345.00
Antony Village Hall Telephone box	101771	£1,049.99		£1,049.99
Bank charges		£18.00		£18.00

S Huggins	101772	£500.00		£500.00
Western web	101773	£96.00	£16.00	£80.00
C Allen Sept 24	300001	£514.09		£514.09
Hmrc	300002	£17.00		£17.00
Bank charges		£18.00		£18.00
L Parsons	300003	£50.00		£50.00
Lynher valley Antony estate	300004	£25.00		£25.00
C Allen dog waste bags and holders	300005	£61.92	£10.32	£51.60
C Allen signs stationery and postage	300006	£30.34	£1.54	£28.80
Enhanscapes play area repair	300007	£245.00		£245.00
C Allen Oct 24	300008	£708.40	£8.16	£700.24
Hmrc	300009	£47.60		£47.60
Scott Dickens	300010	£250.00		£250.00
M Bulmer	300011	£460.00		£460.00
D Ralph grass Antony	300012	£160.00		£160.00
C Allen Flowers	300013	£30.00		£30.00
Bank charges		£5.40		£5.40
L Parsons grass	300014	£13.85		£13.85
C Allen Nov 2024	300015	£823.04		£823.04
Hmrc Nov 2024	300016	£89.20		£89.20
Enhancescapes noticeboard + play equipment repairs	300017	£345.00		£345.00
Bank charges		£6.00		£6.00
C Allen Dec 2024	300018	£561.26		£561.26
Hmrc Dec 2024	300019	£29.80		£29.80
Antony estate Wilcove play area rent	300020	£2.00		£2.00
Explorer scout donation	300021	£50.00		£50.00
Western web	300022	£126.00	£21.00	£105.00
Zurich Insurance	300023	£536.00		£536.00
C Allen Jan 25	300024 - cancelled	£0.00	£0.00	£0.00
Hmrc Jan 25	300025	£30.00		£30.00
T Baker Jan 25	300026 - cancelled	£0.00		£0.00
Bank charges		£6.00		£6.00
Clerk stationary	300027 - cancelled	£0.00	£0.00	£0.00
T Baker Jan 25	300028	£538.19		£538.19
Clerk stationary	300029	£22.73	£3.79	£18.94
C Allen Jan 25	300030	£579.65	£1.00	£578.65
Bank charges (31/01/25)		£6.00		£6.00
Antony Village Hall - Rent (22/04/24, 15/05/24, 12/09)	300031	£280.00		£280.00
Antony Village Hall - plants	300031	£140.00		£140.00
D Ralph grass Antony	300032 - unbanked, w	£0.00		£0.00
D Ralph grass Antony	300033	£172.50		£172.50
T Baker Feb 25	300034	£563.01		£563.01
Bank charges (28/02/25)		£6.00		£6.00
John Murray reimbursement	300035	£36.75		£36.75
Wilcove Community Association - VE day donation	300036	£200.00		£200.00
Antony Village Hall - VE day donation	300037	£200.00		£200.00
CALC - training courses (year end transparency, Minute	300038	£132.00	£22.00	£110.00
David Ralph - DR Grounds, grass control	300039	£405.00		£405.00
Peter Bulmer - reimbursment for village hall post box k	300040	£12.60	£2.10	£10.50
T Baker - Clerking March 2025	300041	£616.60	£1.83	£614.77
SLCC - ILCA & Clerk's manual	300042	£216.90	£24.90	£192.00

T Baker - Laptop expenses	300043	£483.22	£80.54	£402.68
Bank charges (31/03/25)		£6.00		£6.00

Total **£24,109.73** **£566.95** **£23,542.78**

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-24	31-Mar-25				
1. Balances brought forward	22,120.00	18,150.00			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. 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	14,000.00	14,000.00	0	0%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	4,190.00	4,370.00	180	4%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	No explanation required
4. (-) Staff costs	5,600.00	6,903.00	1303	23%	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.	Please disclose within the reserve fpc
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	16,560.00	17,206.00	646	4%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	No explanation required
7. (=) Balances carried forward	18,150.00	12,411.00			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	18,150.00	12,411.00			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	46,348.00	48,220.00	1872	4%	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.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWTB).	No explanation required

Variances explanations:

4. Staff costs variance due to Clerks job description revaluation / Grade increase £296 and new clerk handover.

Bank reconciliation - Template

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March 20XX" in the Accounting Statements of the AG agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted remembering that unpresented cheques should be entered as negative figures.

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

County area (local councils and parish meetings only): **Cornwall**

Financial year ending 31 March 2025

Prepared by (Name and Role): **Toni Baker - RFO**

Date: **15/04/2025**

	£	£
Balance per bank statements as at 31/3/25:		
Current	12,566.35	
Deposit	1,011.02	
		13,577.37

Petty cash float (if applicable) -

Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)

300036	(200.00)	
300037	(200.00)	
300038	(132.00)	
300039	(405.00)	
[add more lines if necessary]	(12.60)	
300040	(216.90)	
300042		
		(1,166.50)

Add: any un-banked cash as at 31/3/25		

Net balances as at 31/3/25		12,411
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ASSET REGISTER
as at 31/03/2025

Purchase
Value

Pre Apr-15	Play equipment in Antony	£7,199	
Pre Apr-15	Bus Shelter	£8,958	
Pre Apr-15	Public seats	£1,780	
Pre Apr-15	Play equipment in Wilcove	£6,500	
Pre Apr-15	Signs	£85	
Pre Apr-15	Telephone box x 2	£2	
Oct-15	Computer/ Printer/Backup pen drive	£579	
Jul-15	Neighbourhood watch signs	£80	
Oct-15	Wilcove Sign	£304	
May-16	Playground eq	£2,010	
May-16	2 x Noticeboards	£852	
Jun-18	Printer	£95	
Write off	Printer	-£70	
Jun-18	Safety Mirror	£42	
May-19	Bench	£199	
Oct-20	Bench	£1,047	
Nov-20	Signs Covid	£96	
Dec-20	Grit bins	£450	
Jun-21	Replacement swing seats	£367	
Jun-21	Write off swing seats	-£250	
Sep-21	Play equipment Antony	£7,031	
Dec-21	Dog signs	£4	
Mar-22	Wilcove play eq	£5,764.00	
Mar-22	Computer /printer	£669	
Mar-22	Computer/printer write off	-£674	
May-22	Signs	£146	
Jul-22	Defibrillators x 2	£2,800	
Sep-22	Signage	£11	
Sep-23	Mirror damaged	-£42	
Sep-23	Mirror replacement	£50	
Sep-23	Mirror fitting	£17	
Sep-23	Donation of play eq to Antony	£1	
Jan-24	Wilcove planters	£246.00	
May-24	Noticeboards	£2,032.00	
May-24	Write off noticeboard	-£852.00	
Oct-24	Noticeboard	£1,016.00	
Jan-25	Write off Computer /Printer	-£669.00	
Mar-25	Laptop & bag	£344.98	
	TOTAL	£48,220	



LJC Bookkeeping Services

The Firs
Lower Methereil, Callington
Cornwall PL17 8BJ
Tel no: 01579 350962

1st April 2025

INTERNAL AUDIT REPORT 2024/2025 – ANTONY PARISH COUNCIL

I have completed the internal audit for March 2025 and signed the Annual Report in accordance with my findings. Testing was carried out as appropriate in line with the Accounts and Audit Regulations 2015 and is reported below:

- **Precept, Budgets and Reserves**
The precept was set after consideration of a budget and the level of free reserves. The receipt of precept is recorded in the ledger and on the bank statements. **No issues**
- **Other Income**
Other income was tested against supporting documentation and traced to bank and ledger. **No issues**
- **Staff Costs**
The Clerk's salary was tested to agree with the minutes approving the Clerk's pay scale and accounted for appropriately.
No issues
- **Payments.** Payments were supported by invoice and receipts and VAT has been properly recorded and reclaimed appropriately. **No issues**
- **Bank Reconciliations.** Bank reconciliations found to be correct. **No issues**
- **An Asset Register** is being maintained. **No issues**
- **Policies and Procedures** are being reviewed and updated as necessary. **No issues**
- **Insurance.** The insurance cover in place was reviewed and appears adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance. **No issues.**

Linda Coles
Internal Auditor