

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – ‘No’ answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is ‘no’, has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority’s approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

Annual Internal Audit Report 2025/26

ASH PARISH COUNCIL

<https://ash-somerset-pc.gov.uk/parish-council/>

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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			✓
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 <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
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

Name of person who carried out the internal audit

25/05/2026

Parish & Town Auditing Services

Signature of person who carried out the internal audit

Date

25/05/2026

*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:

ENASH 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 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We 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:

13/04/2026

and recorded as minute reference:

26/81

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

Chair

Clerk

ENTER PUBLIC WEBSITE ADDRESS
www.asht-somerset-pc.gov.uk

Section 2 – Accounting Statements 2025/26 for

ENASH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	88,517	124,865	<i>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.</i>
2. (+) Precept or Rates and Levies	50,900	52,100	<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	14,821	9,043	<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	4,865	6,891	<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	24,508	37,918	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	124,865	141,199	<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	124,865	141,199	<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	334,092	340,007	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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


SIGNATURE REQUIRED
 Date **13/04/2026**

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

13/04/2026

as recorded in minute reference:

26/8 REFERENCE

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


SIGNATURE REQUIRED

ASH PARISH COUNCIL									
Receipts and Payments Summary for the year ending 31st March 2026									
RECEIPTS	Income to date 2025/26								
Precept	£	52,100.00							
Deposit account Interest (Instant call & 95day call)	£	2,262.58							
Cemetery Fees	£	977.50							
Grants - Act to adapt	£	200.00							
Pavilion	£	4,230.00							
VAT repayment	£	875.80							
Other refunds	£	-							
Other receipts	£	247.24							
Donations	£	250.00							
TOTAL RECEIPTS	£	61,143.12	2025 /6	2025 /6	To year end projection	Spend	2026/27		
		This Year expenditure to date 2025/26	Allocated budget	Budget remaining	31/03/2026	Variance on last year	Budget		
PAYMENTS									
Clerks Salary - increased by 5%	£	6,890.88	8,000.00	512.37	2,100.00	-990.88	£ 6,500.00		
Communications/website - allowed for new Parish Online site & IT Support	£	49.99	1,800.00	1,750.01	0.00	1,750.01	£ 800.00		
Admin Subscriptions	£	509.64	350.00	-159.64	0.00	-159.64	£ 600.00		
Admin General	£	1,145.23	1,200.00	54.77	766.00	-711.23	£ 750.00		
Environment - Ranger	£	2,800.12	4,000.00	470.00	1,750.00	-550.12	£ 4,500.00		
Environment - Play area - including path tarmac	£	2,475.00	1,250.00	-1,225.00	1,100.00	-2,325.00	£ 1,250.00		
Grounds maintenance	£	5,499.96	6,000.00	458.33	1,850.00	-1,349.96	£ 6,500.00		
Environment - Grass cutting & trees	£	1,238.24	1,500.00	261.76	1,000.00	-738.24	£ 1,500.00		
Environment - Biodiversity			1,500.00	1,500.00		1,500.00	£ 1,500.00		
Cemetery - Memorials/track lease	£	10.00		-10.00	0.00	-10.00	£ -		
Parish Utilities	£	2,249.67	2,500.00	250.33	350.00	-99.67	£ 2,000.00		
Pavilion maintenance (new doors)	£	6,312.30	2,250.00	-4,062.30	0.00	-4,062.30	£ 2,500.00		
Pavilion Car Park (barrier repair)	£	1,194.00		-1,194.00		-1,194.00	£ 2,000.00		
Audit	£	540.00	500.00	-40.00	0.00	-40.00	£ 650.00		
Insurance	£	3,098.79	4,000.00	901.21	0.00	901.21	£ 3,500.00		
Defibrillator	£	558.00	500.00	-58.00	200.00	-258.00	£ 500.00		
Training CILCA including course fees 1/3 share	£	1,012.00	750.00	-262.00	200.00	-462.00	£ 1,440.00		
Parish Projects (To reserves at EOY)(adjust £1.15)	£	297.80	500.00	202.20	500.00	-297.80	£ 600.00		
Grants (includes Millenium Wood invoice)	£	1,660.00	3,000.00	1,340.00	0.00	1,340.00	£ 1,500.00		
Memorial Inspection			1,000.00	1,000.00	0.00	1,000.00	£ 500.00		
SCC Devolved services			3,000.00	3,000.00	0.00	3,000.00	£ 2,000.00		
Contingency - balance to reserves at Y/E	£	4,680.60	4,500.00	-180.60	679.98	-860.58	£ 2,250.00		
To reserves- 11.55% of precept							£ 6,250.00		
Legal costs	£	-	1,000.00	1,000.00	0.00	1,000.00	£ 500.00		
Election	£	-	500.00	500.00	0.00	500.00	£ 2,250.00		
VAT	£	2,586.34	2,500.00	-86.34	250.00	-336.34	£ 1,000.00		
Speed Indicator Devices maintenance/replacement budget				0.00			£ 700.00		
TOTAL PAYMENTS	£	44,808.56	52,100.00	7,291.44	10,745.98	-3,454.54	£ 54,040.00		
Funds transfers/precept retention/ring fenced funds to C/A	£	38,200.00							
Balances b/fwd 31/03/2025	£	124,865.46				£ 37,917.68			
Instant Call Account	£	70,024.81							
95 Day Call Account	£	52,236.33							
Current Account	£	2,554.93							
Balances c/fwd									
Reconciliation with bank accounts - 31st March 2026									
Lloyds Business Account 43300060	£	82,642.57							
Lloyds Current Account 31/03/26		4,826.37							
Lloyds Deposit Account notice account	£	53,730.55							
Total funds held 31 03 2026		141,199.49							
Total reserve balances at bank to date 24/03/26	£	136,373.12							

Balance of Current Account c/f 31/03/25	2554.93
Total receipts to date	6780.00
Transfers from Instant Call Account	38200.00
Retained in C/A from precept	2100.00
	49634.93
Expenditure to date	44808.56
Current Account Balance 31/03/26	4826.37

Signed



Date 13/04/2026