

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

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

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	N/A	
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.	N/A	

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

Annual Internal Audit Report 2024/25

BLOCKLEY PARISH COUNCIL

<https://www.blockley.org.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.			No petty cash
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

18/03/2025 31/03/2025 02/04/2025

Name of person who carried out the internal audit

MRS IRENA LITTON BEM

Signature of person who carried out the internal audit



Date

02/04/2025

*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:

Blockley 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*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<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.	✓		<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.	✓		<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.		✓	<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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
			✓

***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:

19.06.25 DD/MM/YYYY

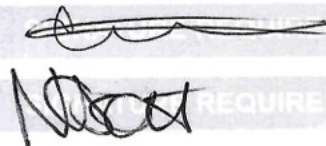
and recorded as minute reference:

19.06.25.7.4 REFERENCE

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

Chair

Clerk



<https://www.blockley.org.uk> WEBSITE/WEBPAGE ADDRESS



Blockley Parish Council

AGAR Statement 2024/25 p 4

Explanation of Box 4 marked No

The council did not comply with the Notice of Exercise of Public Rights. Dates reported were 8th June -29th July 2024. The publication date was prior to the date of the AGAR being approved.

This year BPC will not Issue Notice of Exercise of Public Rights until AGAR is approved.

Section 2 – Accounting Statements 2024/25 for

Blockley Parish Council AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	121,106.	167,260	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	118,965	118,965.	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	18,330.	22,604.	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	30,950.	42,674	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	60,613	85,295.	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	167,260	180,860	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	167,260	180,860	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	148,269	149,807	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)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

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

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

 REQUIRED

Date

16.06.25

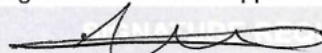
I confirm that these Accounting Statements were approved by this authority on this date:

19.06.2025

as recorded in minute reference:

19.06.25.7.45

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

 REQUIRED

YEAR END VARIANCES 2024-25

Box No	Cost Centre	2023-24	2024-25	Difference	Explanation
3	Other Receipts	18380.00	22604.00	4224.00	
	Burial Income	1535.00	4745.00	3210.00	Burial Fees reviewed and new higher fees implemented as of Minute ref. 18.04.24.7.1.
	Other Income	2506.00	5764.00	3264.00	Father Brown Fees increased by £500, £1 lease Payment from Blockley Heritage Society, £75 Goodwill payment from Unity Trust Bank due to poor service, £58.00 unknown credit from Portal Planning Ltd. £1945 from BT for overcharges. £685 refund from Youth Club supplier as business closed. Figures rounded up
	D/Acc Interest	2674.00	2785.00	111.00	Larger reserves therefore slightly higher interest earnt
	CIL	1333.00	1545.00	212.00	Development of 4 houses attracted slightly more CIL
	VAT refund	10333.00	7765.00	-2568.00	Figures represents only 3 quarters payments - 4th quarter payment £2644 was credited to account on 03.04.25 so will show in next financial year

4	Staff Costs	30980.00	42674.00	11694.00	Clerk's hours and salary reviewed, overtime payments and back pay implemented. Subsequent increase to NI contributions & NEST Contributions £2171ed £7200. Annual Salary review implemented November as per NALC with increase back dated to April 2024. New Admin Assistant employed 9hr/ week as of 04.12.24 £2325. £2 difference between this total and Difference column will be due to rounding up.
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6	Total Other Payments	60213.00	85295.00	25082.00	
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	02 Administration				
	Members' Allowance	400.00	500.00	100.00	1 more cllr allowance claimed
	Stationery/Promotion	491.00	1046.00	555.00	LY Advertising in Parish Magazine £50, stationery & paper £158, printer cartridges £284 TY Bulk purchase of printer cartridges on multi-buy saving £960.00 and other stationery costs £87.00 for paper, files etc for office
	Staff Mileage	118.00	95.00	-23.00	Less mileage around parish by Maintenance Officer
	Subscriptions/Memberships	972.00	1631.00	659.00	ICCM membership £5 increase on LY, GAPTC membership June '24 £9.02 increase on LY. ICO membership £35.00 new this year. GATPC early payment of membership of £638.23 in Feb '25 for coming year
	IT& Software	2256.00	3287.00	1031.00	TY £892.00 IT set up and laptop for new starter. Fluctuating number of councillors , we are charged per month per councillor for the Cloudy IT package, more councillors joined in this financial year
	Phone/Broadband	1875.00	2006.00	131.00	BT price rises, new digital phone
	Sundry Expenses	842.00	148.00	-694.00	LY Remembrance Wreaths £67.98, Defibrillator re-supplies Pads & Battery etc £775.00. TY Remembrance Wreaths £148.30
	Hall Rental	274.00	320.00	46.00	More council meetings including extraordinary meetings
	Public Liability Insurance	3277.00	3744.00	467.00	TY Premium based on new assets and fee increase
	Professional Fees/Bank Charges/ Audit	827.00	3008.00	2181.00	TY Professional consultants retained for Car Park review and proposal for EV charging £2053, £128 increase in Audit Fees and Bank Charges
17	Payroll Services Inc. Software	334.00	314.00	-20.00	Less hours charged by external provider as no leaver and new starter to process
44	Furniture & Furnishings	0.00	25.00	25.00	New cost centre this year, 6 gang extension socket £19.00 Phone Modem Cable 6.00
	03 Parish Grounds Services				

				Wall Repair £550, New Mower purchase for parish maintenance £3006. Retoration work on parish noticeboard £1304. Tree Survey of Parish £720. Deposit for 2 Oak Frames for 2 new Bus Shelters £4230. Grundon waste fees variable based on weight of waste, slightly less waste this year
Repairs & Maintenance	1436.00	11188.00	9752.00	
Grounds Contract	24497.00	25459.00	962.00	Slight difference in amount of work required, more hedge and tree trimming/removal
Additional Grounds Care	540.00	4342.00	3802.00	Admin for Tree Application £180. Additional ground works from contractor £943 (for when Parish MO was off sick), £1210 (additional grounds care cemetery), £605 (tree work in Paxford play area and resultant waste removal), £864 (work to reduce Cherry Laurel in cemetery)
Grounds Sundries Expenses	546.00	504.00	-42.00	LY Old Mower required additional parts when serviced
Play Areas Repairs & Maintenance	2200.00	0.00	-2200.00	LY Aston Magna Play area fencing replaced in large sections.
Annual Play Inspections	471.00	492.00	21.00	Small fee increase but still attracted early booking discount
Youth Club Contract inc Hire	13758.00	11296.00	-2462.00	Change of Youth Club provider TY meant a hiatus of provision for months July /Aug/Sept
Ad Hoc Recreational Activities	3395.00	2355.00	-1040.00	Summer Camps LY £2575 TY £1975 (£600), LY Stretch & Balance Classes Hall Hire £140 covered TY in cost centre 43 Hall Hire LY Hall Hire for Toddler Group £300 covered TY in cost centre 43 Hall Hire
Parish Events	0.00	944.00	944.00	Replacement lights for Church Tower Parish Christmas Tree £734, PA system Hire for Blockley Fair £210.
Hall Hire	0.00	1677.00	1677.00	New cost centre for Hall Hire for over 60's Stretch & Balance classes & Toddler Group
05 Burial Grounds				
27 Repairs & Maintenance	540.00	5848.00	5308.00	LY Cemetery Gate Repair £540.00 TY Cemetery Dry Stone Wall repair £684.00 Maintenance Materials for new compost area £364.08 Installation of new Maintenance Gate & replace wooden pedestrian gate and fence surround £1740.00 Overview Survey of Churchyard Monuments £1584.00 Project management of feasibility study for new Cemetery £522.00. Planning & Land Auction Advice for potential new Cemetery £444.00
Grants	752.00	2894.00	2142.00	More Grants requested this year due to creating wider awareness within parish. LY Blockley Book Box £131, Paxford Village Hall £104, Blockley Horticultural Society £118, Draycott Mission Hall warm spaces £400. TY The Voice Parish Magazine £500, Cakes & Company Little Village Hall Warm Spaces Souper Mondays initiative £360 (invoice covered winter 23/24), Paxford Village Hall £906, Blockley Horticultural Society £243, Cakes & Company Village Hall Warm Spaces Souper Mondays initiative £240 for winter 24/25, Draycott Mission Warm Spaces £300. Souper Mondays Ingredients £120, Cotswold Friends to support walking football at Blockley Sports & Social Club £225.
07 Staff & Training				
Staff Training	0.00	1832.00	1832.00	Staffing Review £475 & £502, Mentoring/Training £802, GAPTC course attended £42
Councillor Training	170.00	90.00	-80.00	Less courses attended by councillors this year


Blockley Parish Council
Summary of Receipts and Payments
Summary - Cost Centres Only

Cost Centre	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
01 Income	122,085.00	136,405.19	14,320.19 (11%)			0.00 (N/A)	14,320.19
02 Administration			0.00 (N/A)	13,516.09	14,332.36	-816.27 (-6%)	-816.27
03 Parish Grounds Services			0.00 (N/A)	37,096.00	35,018.41	2,077.59 (5%)	2,077.59
04 Youth & Recreation			0.00 (N/A)	20,700.00	15,566.85	5,133.15 (24%)	5,133.15
05 Burial Grounds			0.00 (N/A)	6,000.00	4,958.80	1,041.20 (17%)	1,041.20
06 S137 Grants			0.00 (N/A)	4,000.00	2,893.55	1,106.45 (27%)	1,106.45
07 Staff & Training			0.00 (N/A)	33,475.75	44,596.19	-11,120.44 (-33%)	-11,120.44
NET TOTAL	122,085.00	136,405.19	14,320.19 (11%)	114,787.84	117,366.16	-2,578.32 (-2%)	11,741.87
Total for ALL Cost Centres		136,405.19			117,366.16		
V.A.T.		5,163.82			10,602.69		
GROSS TOTAL		141,569.01			127,968.85		

Blockley Parish Council

Prepared by: 
 Name and Role (Clerk/RFO etc)

Date: 31.03.25

Approved by: 
 Name and Role (RFO/Chair of Finance etc)

Date: 17/4/25.

Bank Reconciliation at 31/03/2025		
	Cash in Hand 01/04/2024	167,259.66
	ADD Receipts 01/04/2024 - 31/03/2025	141,569.01
		308,828.67
	SUBTRACT Payments 01/04/2024 - 31/03/2025	127,968.85
A	Cash in Hand 31/03/2025 (per Cash Book)	180,859.82
	Cash in hand per Bank Statements	
	Petty Cash 01/03/2025	0.00
	Unity Current Account 31/03/2025	35,658.82
	Unity Deposit Account 31/03/2025	145,201.00
		180,859.82
	Less unrepresented payments	
		180,859.82
	Plus unrepresented receipts	
B	Adjusted Bank Balance	180,859.82
A = B Checks out OK		

Blockley Parish Council
Annual Return

Accounts for Year from 01/04/2024 to 31/03/2025

This is prepared based on the information in "Governance and Accountability for Local Councils : a Practitioners' Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

* Note :- An asterisk to the right of the box below indicates it is an item that has changed by more than 15% and £200 from the previous year and probably warrants a comment in your notes. This is only an indication and should not be considered exclusive. You will only see asterisks if this is the second year you have used the report.

Box No.	Description	Year ending		
		31/03/2024 £	31/03/2025 £	
1	Balances brought fwd	121,106.49	167,259.66	*
2	Annual precept	118,965.00	118,965.00	
3	Total other receipts	18,380.39	22,604.01	*
4	Staff Costs	30,979.67	42,674.12	*
5	Loan interest/capital repayment	0.00	0.00	
6	Total other payments	60,212.55	85,294.73	*
7	Balances carried forward	167,259.66	180,859.82	
8	Total Cash and Short Term Inve	167,259.66	180,859.82	
9	Total Fixed Assets and Long Ter	148,269.00	149,807.00	
10	Total Borrowings	0.00	0.00	

Blockley Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2024 £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	121106.49	167259.66				BALANCE B/F AGREES
2	Annual precept	118965.00	118965.00	0.00	0%	No	
3	Total other receipts	18380.39	22604.01	4223.62	23%	Yes	
4	Staff Costs	30979.67	42674.12	11694.45	38%	Yes	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	60212.55	85294.73	25082.18	42%	Yes	
7	Balances carried forward	167259.66	180859.82	13600.16	8%	No	
8	Total Cash and Short Term Investments	167259.66	180859.82	13600.16	8%	No	
9	Total Fixed Assets and Long Term Investments	148269.00	149807.00	1538.00	1%	No	
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)