

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

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

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
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**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 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 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 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.		✓

***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

WASHINGBOROUGH PARISH COUNCIL

<https://washingborough.parish.lincolnshire.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, 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.	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

11/12/2024 13/05/2025

Name of person who carried out the internal audit

Mrs Rachel Popplewell

Signature of person who carried out the internal audit



Date

13/05/2025

*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:

WASHINGBOROUGH 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.	✓		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
			✓

*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:

21/05/2025

and recorded as minute reference:

10 B

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

Chair

Clerk

<https://washingborough.parish.lincolnshire.gov.uk/>

Section 2 – Accounting Statements 2024/25 for

WASHINGTONBOROUGH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	215,082	240,902	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	187,000	205,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	36,907	39,533	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	106,314	121,600	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	19,096	18,772	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	72,676	65,797	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	240,902	279,266	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	238,283	277,693	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	2,302,100	2,206,472	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	264,849	257,172	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



08/05/2025

Date

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

21/05/2025

as recorded in minute reference:

loc

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



Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of WASHINGBOROUGH PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

**This form is only for use by smaller authorities subject to a
review and should not be published on your website**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested
documentation

Name of smaller authority: Washingborough Parish
Council_____

County Area (local councils and parish meetings only):

Lincolnshire_____

On behalf of the smaller authority, I confirm that the dates set for the period for the
exercise of public rights are as follows:

Commencing on Tuesday 3rd June 2025 _____

and ending on Monday 14th July 2025 _____

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday –
Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2025 (i.e.
Tuesday 1 July – Monday 14 July). The period should not commence before the approval of the AGAR.

We have suggested the following dates: Tuesday 3 June – Monday 14 July 2025 The latest possible dates that
comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025.)

Signed:  _____

K BRIDALE

Role: CLERK TO PARISH COUNCIL

Smaller authority name: WASHINGBOROUGH Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE	NOTES
<p>1. Date of announcement 30th May 2025 _____ (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit 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 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Karen Broddle – Parish Clerk _____ Civic Office, Fen Road, Washingborough, Lincoln. LN4 1AB. Tel: 01522 790109 _____ Email: clerking.team@washingborough-pc.dov.uk _____</p> <p>commencing on (c) <u>Tuesday 3 June 2025</u> _____</p> <p>and ending on (d) <u>Monday 14 July 2025</u> _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p align="center">PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus</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) 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 include the first 10 working days of July.</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>

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 1 “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. To complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:

Washingborough Parish Council

County area (local councils and parish meetings only):

Lincolnshire

Financial year ending 31 March 20xx

Prepared by (Name and Role):

Karen Broddle - Clert and RFO to Parish Council

Date:

02/05/2025

		£	£
Balance per bank statements as at 31	31/03/2025		
	Unity Trust	89,944.20	
	NS & I	85,402.94	
	Skipton Building Society	74,791.39	
	Virgin Money	27,547.41	
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			277,685.94
Petty cash float (if applicable)			6.65
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)			
	item 1		
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
Add: any un-banked cash as at 31/3/xx			NONE
Net balances as at 31/3/xx (Box 8)			277,692.59

Washingborough Parish Council

BANK ACCOUNTS

Current - Unity Trust Bank	£89,944.20
NS&I	£85,402.94
Skipton Building Society	£74,791.39
Virgin Money 120 Day Business Acc	£27,547.41
Total in Banks	277,685.94
Cash	6.65
GRAND TOTAL (Banks and Cash)	£277,692.59

Washingborough Parish Council

BALANCE SHEET

31/03/2025

(Last) Year Ended
31 Mar 2024(Current) Year Ended
31 Mar 2025

£		£
	CURRENT ASSETS	
	Stocks and stores	
	Work in progress	
	Debtors (Net of provision for doubtful debts)	
	Prepayments	
2,619.53	VAT Recoverable	1,573.01
	Temporary lendings (investments)	
238,282.60	Cash in hand	277,692.59
240,902.13	TOTAL ASSETS	279,265.60
	CURRENT LIABILITIES	
	Creditors	
<u>240,902.13</u>	NET ASSETS	<u>279,265.60</u>
	Represented by:	
91,628.62	General fund Balance	106,594.28
	Reserves:	
	Capital	
149,273.51	Earmarked	172,671.32
	Adjustments	
<u>240,902.13</u>		<u>279,265.60</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed


 Responsible Financial Officer

Date

02/05/2025

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only)

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

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and support)
1 Balances Brought Forward	215,082	240,902				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	167,000	205,000	18,000	9.63%	NO		
3 Total Other Receipts	36,907	39,532	2,625	7.11%	NO		
4 Staff Costs	106,314	121,600	15,286	14.38%	NO		
5 Loan Interest/Capital Repayment	19,096	18,772	-324	1.70%	NO		
6 All Other Payments	72,676	65,796	-6,880	9.47%	NO		
7 Balances Carried Forward	240,903	279,266				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	238,283	27,762				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,302,100	2,206,472	-95,628	4.15%	NO		
10 Total Borrowings	264,849	257,172	-7,677	2.90%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Washingborough Parish Council
Reconciliation between Box 7 and Box 8

31/03/2025

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	<i>Amount</i>	<i>Amount</i>
Box 7 - Balances carried forward		279,265.60
Debtors		
Prepayments		
Stocks and Stores		
VAT Recoverable	1,573.01	
TOTAL DEDUCTIONS		1,573.01
Creditors		
Receipts in Advance		
Doubtful Debts		
TOTAL ADDITIONS		
Box 8 - Total cash and short term investments		277,692.59

Washingborough Parish Council
Annual Return

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

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 an INCOME and EXPENDITURE basis.

Box No.	Description	Last Year £	This Year £
1	Balances brought fwd	215,082.42	240,902.13
2	Annual precept	187,000.00	205,000.00
3	Total other receipts	36,906.52	39,532.91
4	Staff Costs	106,314.27	121,600.17
5	Loan interest/capital repayments	19,096.35	18,772.39
6	Total other payments	72,676.19	65,796.88
7	Balances carried forward	240,902.13	279,265.60
8	Total Cash and Short Term Investments	238,282.60	277,692.59
9	Total Fixed Assets and Long Term Investments	2,302,100.00	2,206,472.00
10	Total Borrowings	264,848.60	257,171.84

Washingborough Parish Council

BALANCE SHEET

31/03/2025

(Last) Year Ended
31 Mar 2024(Current) Year Ended
31 Mar 2025

£		£
	CURRENT ASSETS	
	Stocks and stores	
	Work in progress	
	Debtors (Net of provision for doubtful debts)	
	Prepayments	
2,619.53	VAT Recoverable	1,573.01
	Temporary lendings (investments)	
238,282.60	Cash in hand	277,692.59
240,902.13	TOTAL ASSETS	279,265.60
	CURRENT LIABILITIES	
	Creditors	
<u>240,902.13</u>	NET ASSETS	<u>279,265.60</u>
	Represented by:	
91,628.62	General fund Balance	106,594.28
	Reserves:	
	Capital	
149,273.51	Earmarked	172,671.32
	Adjustments	
<u>240,902.13</u>		<u>279,265.60</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed



Responsible Financial Officer

Date

02/05/2025

Washingborough Parish Council
Income & Expenditure Account
01/04/2024 to 31/03/2025

<i>(Last) Year Ended</i> 31 Mar 2024		<i>(Current) Year Ended</i> 31 Mar 2025
	<u>Income</u>	
1,750.00	Reserves	1,750.00
25,955.33	Community Centre	29,661.65
193,993.89	01 Income	212,946.26
1,746.84	Administration	
220.00	Pavilion	
17.46	Grounds Maintenance	
223.00	Other Costs	175.00
<u>£223,906.52</u>		<u>£244,532.91</u>
	<u>Expense</u>	
116,089.64	Administration	130,963.96
893.68	LALC	824.74
15,760.22	Reserves	7,544.62
4,610.15	Grounds Maintenance	6,088.09
28,607.47	Pavilion	33,467.23
22,437.75	Community Centre	23,774.96
9,415.00	Projects	2,928.32
272.90	Other Costs	297.52
	Grants	280.00
<u>£198,086.81</u>		<u>£206,169.44</u>
	<u>General Fund</u>	
92,009.88	Balance at 01 Apr 2024	91,628.62
223,906.52	ADD Total Income	244,532.91
<u>315,916.40</u>		<u>336,161.53</u>
198,086.81	DEDUCT Total Expenditure	206,169.44
<u>117,829.59</u>		<u>129,992.09</u>
26,200.97	DEDUCT Reserves Balance	23,397.81
<u>£91,628.62</u>	Balance at 31 Mar 2025	<u>£106,594.28</u>

Reserves:

Earmarked Reserve Balance £172671.32



United Kingdom
Debt Management
Office

OFFICIAL

T 020 7862 6610
E pwlb@dmo.gov.uk
www.dmo.gov.uk

PWLB lending facility

BALANCE OUTSTANDING AS AT 31 Mar 2025

7 April 2025

WASHINGBOROUGH PARISH COUNCIL (LINCS)

LOAN REFERENCE NUMBER	REPAYMENT DATES	LOAN TYPE	REPAYMENT METHOD	PRINCIPAL BALANCE OUTSTANDING (£)
PW495141	01 Jun - 01 Dec	FIXED	EIP	£257,171.84
TOTAL OUTSTANDING BALANCE:				257,171.84
TOTAL NUMBER OF LOANS:				1

This report reflects scheduled transactions only, as such, early or late repayments are not reflected. Please contact pwlb@dmo.gov.uk if you have any queries.

Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Miss Karen Broddle
Washingborough Parish Council
Civic Office & Community Centre Fen Road
Washingborough
LINCOLN
LN4 1AB

Date: 31/03/2025

Account Name: Washingborough Parish Council

Swift Code (BIC): NWBKGB2L

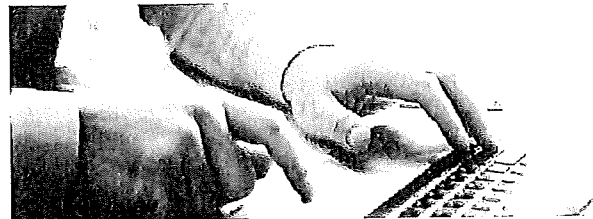
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20316402

Your arranged overdraft limit is £0.00

Go Paperless! Receive your statements online and we'll notify you by SMS or email when they're available to view. Simply log into Your Online Banking and update your statement preferences or give us a call on 0345 140 1000



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: [FSCS.org.uk](https://www.fscs.org.uk) or refer to our FSCS Information Sheet and Exclusions List at [unity.co.uk/fscs](https://www.unity.co.uk/fscs)

Contact Us



Call us: **0345 140 1000**



Email us: **us@unity.co.uk**



Visit us: **[unity.co.uk](https://www.unity.co.uk)**

Your Current T2 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
28/02/2025		Balance brought forward	£0.00	£0.00	£101,922.37
03/03/2025	Faster Payment Debit	B/P to: Stephen Hall	£54.99	£0.00	£101,867.38
10/03/2025	Faster Payment Debit	B/P to: HMRC PAYE	£1,957.17	£0.00	£99,910.21
10/03/2025	Faster Payment Debit	B/P to: Lincoln Security	£352.20	£0.00	£99,558.01

Page number 1 of 3

Statement number 169

For Businesses.
For Communities.
For Good.

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.
Unity Trust Bank is entered in the Financial Services Register under number 204570.
Registered Office: Four Brindleyplace, Birmingham, B1 2JB.
Registered in England and Wales no. 1713124.
Calls may be monitored and recorded for training, quality and security purposes.
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INVESTORS IN PEOPLE
We invest in people Gold



Your Current T2 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
14/03/2025	Faster Payment Debit	B/P to: J Holroyd	£1,358.66	£0.00	£98,199.35
14/03/2025	Faster Payment Debit	B/P to: K J Broddle	£2,470.92	£0.00	£95,728.43
14/03/2025	Faster Payment Debit	B/P to: Stephen Hall	£1,354.20	£0.00	£94,374.23
14/03/2025	Faster Payment Debit	B/P to: Emma Salter	£1,236.95	£0.00	£93,137.28
14/03/2025	Credit	ELISABETH SEYMOUR	£0.00	£54.00	£93,191.28
17/03/2025	Direct Debit	Direct Debit (TOTALENERGIES GP)	£1,336.29	£0.00	£91,854.99
17/03/2025	Credit	THE ANTIQUES COLLE	£0.00	£90.00	£91,944.99
17/03/2025	Credit	MOHAMADI H	£0.00	£45.00	£91,989.99
21/03/2025	Direct Debit	Direct Debit (NEST)	£221.86	£0.00	£91,768.13
21/03/2025	Faster Payment Debit	B/P to: LCC PENSION FUND	£1,557.86	£0.00	£90,210.27
24/03/2025	Direct Debit	Direct Debit (DAISY)	£125.33	£0.00	£90,084.94
24/03/2025	Faster Payment Debit	B/P to: ESPO	£434.12	£0.00	£89,650.82
24/03/2025	Faster Payment Debit	B/P to: Annalisa Robbins	£39.00	£0.00	£89,611.82
25/03/2025	Direct Debit	Direct Debit (ANGLIAN WATER BUSI)	£116.00	£0.00	£89,495.82
26/03/2025	Credit	Post Office Cash Deposit 258324 258324	£0.00	£1,155.00	£90,650.82
28/03/2025	Direct Debit	Direct Debit (NKDC CTAX/NNDR)	£358.00	£0.00	£90,292.82
28/03/2025	Direct Debit	Direct Debit (NKDC CTAX/NNDR)	£418.00	£0.00	£89,874.82
31/03/2025	Direct Debit	Direct Debit (EASTERN SHIRES)	£886.07	£0.00	£88,988.75
31/03/2025	Direct Debit	Direct Debit (EASTERN SHIRES)	£272.60	£0.00	£88,716.15
31/03/2025	Fee	Manual Credit Handling Charge	£11.40	£0.00	£88,704.75
31/03/2025	Credit	Credit 000249	£0.00	£1,249.65	£89,954.40
31/03/2025	Fee	Service Charge	£10.20	£0.00	£89,944.20

POST



The team at Virgin Money
124 High Street
Scunthorpe
DN15 6ES

Tel: 0800 4561247
virginmoney.com

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WASHINGBOROUGH PARISH COUNCIL
Civic Office Fen Road
Washingborough
Lincoln
LN4 1AB

026385

01 April 2025



33600 B

Page 1 of 2

Statement date
01 April 2025

Account name
WASHINGBOROUGH PARISH
COUNCIL

Sort Code
05-05-63

Account number
43116409

IBAN
GB85YORK05056343116409

BIC
YORKGB21563

Current balance
£27547.41

DD = Direct Debit
SO = Standing Order
TB = Telephone Banking
MB = Mobile Banking
TL = Over the Counter Payment
EB = Electronic Banking
OD = Overdraft
CLs = Contactless Debit Card Transaction
WLT = Digital Wallet Payment
FGN = Foreign
CHQ = Cheque
LTE = Less than or equal to
MT = More than
PMT = Payment
ACC = Account
GBP = Pounds Sterling
REV = Reversal
Purch = Purchase
WDL = Withdrawal
CCY = Currency
Unarr = Unarranged

Your 120 Day Notice Business statement

Statement No: 44

Date	Description	Debits	Credits	Balance
28 Feb 2025	Previous statement			27459.95
31 Mar	Gross Interest		87.46	27547.41

If your balance at the statement date is in credit then the applicable credit interest rate is highlighted below.

Account Balance (£)	Gross Rate %	AER %
0 +	3.75	3.82

Please refer to the reverse of page 1 for definitions of Gross Rate and AER.

Have a think about your options

To make sure your account and the interest rate you're receiving is still right for you, it's important to consider all of your options. You can learn about other accounts at virginmoney.com or visit a Virgin Money Store.

Continued overleaf...



Clydesdale Bank PLC (trading as Virgin Money) is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Financial Services Register No. 121873. Credit facilities other than regulated mortgages and regulated credit agreements are not regulated by the Financial Conduct Authority. Clydesdale Bank PLC is registered in Scotland (No. SC001111). Registered Office: 177 Bothwell Street, Glasgow, G2 7ER.



900202638500010001



Washingborough P C
Civic Office Fen Road
Washingborough
Lincoln
LN4 1AB

4/003117
33600/00020

August 2024

Account number:
992660744

Gross interest rate(s) applied
over the last year:

Date	Rate
31 July 2023	3.30
14 August 2023	3.45

Dear Washingborough

Your savings statement

Thank you for saving with us. The below table confirms how much interest you've earned this year and your account balance as at 31 July 2024.

Account name:	Community Saver Annual 3
Interest earned	£2,490.23
Balance as at 31 July 2024	£74,791.39

The interest rate(s) applied to your savings during this period are on the right.

Your deposits may be eligible for protection under the Financial Services Compensation Scheme (FSCS). Please refer to the separate information sheet and exclusions list.

What's next

Please read the notes overleaf as they include important information and how to get in touch with us. We've also included your current marketing preferences so you can check they're still up-to-date.

We recommend you keep this statement for your records. You can also view your statement online by signing up for paperless statements.

Doing this means you'll be:

- able to view, download and print (if needed) this statement and statements from the last 10 years.
- helping the environment
- helping reduce the running cost of Skipton Building Society

To go paperless, visit the 'preferences' section in Skipton Online. If you're not already signed up for Skipton Online simply visit skipton.co.uk, select 'Log in / Sign up' and follow the instructions.

Yours sincerely

Skipton Building Society

Skipton Online Services:

Here's a few of the things you can do when you register for Skipton Online:

- ✓ manage your personal details and marketing preferences
- ✓ check your balance, interest details and more
- ✓ see up to 3 years' transaction history
- ✓ provide maturity instructions for any fixed term accounts, where your account allows
- ✓ request a summary of your interest paid

Your Investment Account statement

NS&I
Sunderland
SR43 2SBnsandi.com
Helpline 08085 007 007
24 hours a day
7 days a weekWashingborough Parish Council Community
R Dowlman
Civic Office
Fen Road
Washingborough
LINCS
LN4 1AB

Account details

Account holder	Washingborough Parish Council
Account number	138056478
Balance	£85,402.94
Interest rate	1.00% gross/AER
Statement	13 (page 1 of 2)

Period covered

1 January 2024 to 31 December 2024

Date	Details	Money in	Money out	Balance
	Balance brought forward			£84,555.07
1 Jan 25	Interest capitalisation	£847.87		£85,402.94
Totals		£847.87	£0.00	
Balance carried forward				£85,402.94

Important tax information

The gross interest (without tax deducted) that has been credited to this account in the tax year ending 5 April 2025 is: **£847.87**

Because the interest is subject to UK Income Tax, you may need to declare it to HM Revenue & Customs, depending on your circumstances. So please keep this statement for your records.

Interest rate

The rate shown is the rate that applied to your account balance when we issued your statement.
The interest rate is variable - you can check the current rate at nsandi.com

Here are the interest rates your account has earned over the past 12 months:

As at	Interest rate (gross/AER)
1 January 2024	1.00%
31 December 2024	1.00%

Helping you decide what's best for your savings

We have other accounts and investments that currently offer a higher interest rate than our Investment Account. Visit nsandi.com/products to see if any of them might suit your needs better. You can switch to most of our accounts by completing a simple online form at nsandi.com/switching

This statement is a record of all your transactions over the year, so please keep it safe.

Your statement, along with any transaction records you receive, replaces your passbook, so you no longer need to send us your book if you still have it. To make any deposits or withdrawals please use the forms which you can download and print from nsandi.com. Or call us and we'll send you the forms you need. Thank you for saving with NS&I.

Continued on the next page

Your Investment Account statement

NS
&I

Washingborough Parish Council Community
R Dowlman
Civic Office
Fen Road
Washingborough
LINCS
LN4 1AB

NS&I
Sunderland
SR43 2SB

nsandi.com
Helpline 08085 007 007
24 hours a day
7 days a week

Your Investment Account statement continued

Account details

Account holder	Washingborough Parish Council C
Account number	138056478
Balance	£85,402.94
Interest rate	1.00% gross/AER
Statement	13 (page 2 of 2)

Period covered

1 January 2024 to 31 December 2024

Definitions

Gross is the taxable rate of interest without the deduction of UK Income Tax.

AER (Annual Equivalent Rate) illustrates what the annual rate of interest would be if the interest was compounded each time it was paid. Where interest is paid annually, the quoted rate and the AER are the same.

P30523635/002527/2/2



Washingborough Parish Council

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

Date: 9/4/2025

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

Date: 9/4/2025

A	Bank Reconciliation at 31/03/2025		
	Cash in Hand 01/04/2024		238,282.60
	ADD Receipts 01/04/2024 - 31/03/2025		253,819.66
	SUBTRACT Payments 01/04/2024 - 31/03/2025		492,102.26 214,409.67
	Cash in Hand 31/03/2025 (per Cash Book)		277,692.59
B	Cash in hand per Bank Statements		
	Petty Cash 31/03/2025	6.65	
	Current - Unity Trust Bank 31/03/2025	89,944.20	
	NS&I 31/03/2025	85,402.94	
	Skipton Building Society 31/03/2025	74,791.39	
	Virgin Money 120 Day Business Ac 28/02/2025	27,547.41	
			277,692.59
	Less unrepresented payments		
			277,692.59
	Plus unrepresented receipts		
B	Adjusted Bank Balance		277,692.59
A = B Checks out OK			