Annual Governance and Accountability Return 2025/26 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 £15 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 2025/26

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 2026.**
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 2026** 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 2026
   - 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 2025/26

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 Return **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 2026 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 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 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) 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.	✔	

***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 2025/26

BARTON-LE-CLAY PARISH COUNCIL

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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. *(If the authority had a limited assurance review of its 2024/25 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 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).*	✔		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✔		
	Yes	No	Not applicable
P. **(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: 24/05/2026

Name of person who carried out the internal audit: S L Bains

Signature of person who carried out the internal audit: S Bains

Date: 24/05/2026

***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:

BARTON-LE-CLAY 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	No*	N/A	'Yes' means that this authority:
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:

08/06/2026

and recorded as minute reference:

26/041.2

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

Chair

Clerk

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Section 2 – Accounting Statements 2025/26 for

BARTON-LE-CLAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	358,092	363,317	*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	233,340	243,059	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	106,822	61,472	*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	147,197	165,063	*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	187,740	113,728	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	363,317	389,058	*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	365,384	391,086	*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	1,032,301	1,043,868	*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	
11 Do the figures in the accounting statements above exclude any trust transactions?	✔		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

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.

Date 03/06/2026

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

08/06/2026

as recorded in minute reference:

26/041.3

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

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of BARTON-LE-CLAY 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 2026 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 2025/26

(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 2025/26

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 2026

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

RECEIVED
26 MAY 2026

Barton Le Clay Parish Council

Year End - Internal Audit report for the year ended 31 March 2026

Internal audit is a key component of the system of internal control. The purpose of internal audit is to review whether the systems of financial and other controls over a Council's activities are operating effectively.

During the 2025/26 financial year, there were 2 internal audit visits. The interim audit was undertaken in March 2026 and the year end audit has been completed in May 2026.

Executive Summary

The Parish Clerk (Responsible Finance Officer) has prepared the Year End Annual Governance & Accountability Returns (AGAR). There have been no significant changes from the previous year.

The Council uses the 'Rialtas' software to record its financial transactions including receipts, payments, and VAT. Bank reconciliations are also undertaken using this system. The Year End bank reconciliation was reviewed by Audit and agreed to supporting working papers and the bank statements. The Council has 6 bank accounts and all year end balances were agreed to the bank statements to ensure the closing balances have been correctly stated.

A sample of transactions (both payments and receipts) were tested and verified to supporting invoices and remittances and reconciled to the bank statements. All figures included in the AGAR have been reconciled to supporting working papers and the General Ledger.

External audit completed their Annual Audit for 2024/25 and there were no issues raised in their report. A copy of the Notice of Completion of the Audit has been published on the Council's website.

There continues to be good processes in place for approving invoices and is consistent to previous years. Audit testing confirmed all invoices are date stamped on the date they are received by the Clerk. These are then input onto a monthly spreadsheet for approval at the Council meetings. Two Councillors check the invoices are valid and confirm by initialling and dating the invoices. The spreadsheet is presented at the Council meetings and approved. Review of minutes confirmed these monthly spreadsheets are attached to the monthly Minutes.

I would like to thank the Clerk for her co-operation during the audit.

S L Bains
24 May 2026

Appendix 1

	Test	Findings	Recommendations
A	Appropriate accounting records have been kept properly throughout the year	The accounting records for the financial year from 1st April 2025 to 31st March 2026 has been recorded on the 'Rialtas' accounting system. This has been reviewed by Internal Audit and all entries have been recorded on the system which balances to the year-end bank reconciliation. Audit tested a sample of Payments from the cash book and agreed them to supporting invoices, and the bank statements. Testing confirmed all payments agreed to supporting invoices which had been checked by the Clerk and two other Councillors and initialled on the actual invoice. Online payments are being made and require 3 signatories to authorise the payments. A debit card is in use where payments up to £500 can be made if required and in line with the Financial Regulations.	None
B	Council met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for	The Financial Regulations were approved by the Council on 14th April 2025. The Standing Orders and the Code of Conduct were approved on 14th April 2025. All these policies are available from the Council's website. A sample of payments from the 2025/26 financial year were tested by Audit and agreed to invoices. VAT is separately accounted for and quarterly claims are submitted to HMRC to reclaim VAT. The submission of the VAT claims is now undertaken online.	None

C	Council assessed the significant risks to achieving its objective and reviewed the adequacy of arrangements to manage these	**<u>Risk Assessment:</u>** The Council have been reviewing risks on a periodic basis during the year and mitigating actions have been put in place where appropriate. This has been evidenced in the Minutes. **<u>Insurance:</u>** The Council's insurance policy schedule confirms the following levels of insurance cover up to 30 September 2026: • Employer's Liability - £10 million • Public Liability - £10 million	None
D	Precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate	**<u>2025/26 Budget</u>** The budget for 2025/26 was approved in January 2025. Evidence was seen by Audit to confirm that the Budget is discussed, analysed and monitored against the actual spend to date. **<u>Precept</u>** The Precept for 2025/26 is £243,059. The first instalment of £121,529.50 was paid in April 2025 and the second instalment was paid in September 2025. This has been agreed by Audit to the Cashbook, bank statements for the period and the Central Bedfordshire website.	None
E	Expected income was fully received, properly recorded and promptly banked	In addition to the annual precept, the Council receives income from: • Allotments • Sports Pitches • Tennis Club • Burials • Football Club • 2 Telemast Rents Audit verified a sample of deposits recorded in the cash book to the bank statements. No issues were identified.	None

F	Petty cash	A Petty Cash system operates by the Council. The Council office has a maximum limit of £70, and is recorded on Rialtas. No issues were identified. Monthly reconciliations of the petty cash transactions are undertaken on Rialtas.	None
G	Salaries to employees and allowances to members were in accordance with the Council's approvals	Staff Salaries, pension and tax calculations are undertaken using Moneysoft Payroll Manager 20. This is consistent with previous years. Any expenses incurred by staff are detailed in the monthly payments schedule, and approved by Council.	None
H	Asset register were complete and accurate and properly accounted maintained	A fixed asset register for 2025/26 was agreed to the Accounting statements and reconciled to the amounts recorded with Rialtas. The fixed assets value included in the AGAR in Box 9 is correct.	None
I	Periodic and year end bank account reconciliations were properly carried out	Bank reconciliations are undertaken on a monthly basis. Audit reviewed the Year End reconciliation which agreed to the Council's records and the balances per the bank statements for all bank accounts. No issues noted.	None
J	Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to cashbook, supported by an adequate audit trail from underlying record	The accounting statements have been prepared on a receipts and payments basis. No changes from the previous year.	None
L	Assertion 10	The Council have the following in place: 1. IT policy 2. Social media policy 3. Document Retention policy 4. General Privacy Notice 5. Accessibility Statement on the Council's website meets the guidance 6. All Councillors and staff have a gov.uk email address 7. The Council's website is hosted on a Council owned domain	None

Barton-le-Clay Parish Council 2025-26

Balance Sheet as at 31/03/2026

31st March 2025					31st March 2026
		Current Assets			
3,236		Debtors	693		
4,394		VAT Control A/c	4,549		
4,801		Prepayments	5,028		
13,669		Current Bank A/c	9,194		
10,434		Savings A/c 7158199	10,796		
184,883		Public Sector Deposit Fund	208,980		
17,586		Tennis Club Account	19,617		
84,792		Hampshire Trust 12 Mth Bond	88,371		
70		Petty Cash - Office Imprest	70		
53,948		Nationwide 45DN Savings	54,058		
377,815				**401,357**	
	377,815	**Total Assets**			401,357
		Current Liabilities			
2,692		Creditors	806		
2,902		Accruals	1,498		
1,600		Allotment Deposits	2,350		
2,722		Wages Control A/c	2,930		
1,331		Pensions Control A/c	1,465		
3,250		Receipts in Advance	3,250		
14,497				**12,299**	
	363,317	**Total Assets Less Current Liabilities**			389,058
		Represented By			
	121,531	General Reserves			130,559
	5,664	EMR - P&R Legal Fees			5,069
	1,353	EMR - P&R Training & Recruit			607
	2,250	EMR - P&R Noticeboards			2,500
	10,500	EMR - P&R Doc/V.Hall Access Rd			12,000
	457	EMR - P&R Equipment Replacemen			1,950
	4,009	EMR - P&R Election Costs			4,109
	6,460	EMR - P&R Xmas Lights			6,036
	2,223	EMR - P&R Community Fund			1,965
	589	EMR - P&R Health and Safety			705
	2,500	EMR - P&R Baileys Piece Land			2,500
	3,797	EMR - BG War Memorial Refurbis			3,797
	7,051	EMR - B/Grds Roadway			7,051

Barton-le-Clay Parish Council 2025-26

Balance Sheet as at 31/03/2026

31st March 2025		31st March 2026
7,155	EMR - B/Grds St Nic Churchyard	7,655
52,132	EMR - B/Grd New Project	55,632
6,772	EMR - B/Grds Tree/Hedge Works	8,372
1,350	EMR - B/Grds Memorial Testing	2,100
4,501	EMR - Env Trees & Shrubs	5,388
2,284	EMR - Env Tree Survey	4,034
30,117	EMR - Highways Road Calming	30,117
2,945	EMR - Highways Bus Shelters	3,355
663	EMR - Highways New Bins/Fixing	720
600	EMR - Highways Village Signs	950
16,852	EMR - Leisure Tennis A/c	18,602
2,208	EMR - Leisure Tree/Hedge Works	2,858
7,179	EMR - Leisure Play Equip Repl	9,185
431	EMR - Leisure Barton Comm Gdn	538
2,574	EMR - Leisure Allotment Securi	2,974
350	EMR - Leisure Allot retain dep	450
5,875	EMR - Leisure Park Gates	6,625
0	EMR - ROSPA Inspections	100
14,802	EMR - Planning	15,802
4,097	EMR - Planning Neighbourhood P	3,006
3,647	EMR - Sports Access Rd Maint	4,347
4,456	EMR - Sports Field Drainage	4,706
12,500	EMR - Sports Boiler Room Plant	14,750
1,000	EMR - Sports Plumbing Repairs	1,750
1,944	EMR - Sports Pavilion Repairs	2,444
5,500	EMR - Sports Field Fencing	500
3,000	EMR - Sports 3G Project	3,250
363,317		**389,058**

The above statement represents fairly the financial position of the Authority as at 31/03/2026 and reflects its Income and Expenditure during the year.

Signed :
Chairman ______________________ Date : ______________

Signed :
Responsible
Financial ______________________ Date : ______________

Barton-le-Clay Parish Council 2025-26

Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	Operating Income	
63,258	P & R	62,787
147,150	Salaries	155,329
27,992	Burial Grounds	17,798
7,485	Environment	7,540
1,300	Highways	860
59,859	Leisure	21,571
1,000	Planning	1,000
32,118	Sports Field	37,646
340,162	Total Income	**304,531**
	Running Costs	
51,504	P & R	56,441
147,317	Salaries	165,183
11,091	Burial Grounds	6,469
4,562	Environment	3,935
896	Highways	0
92,343	Leisure	13,880
375	Planning	140
26,849	Sports Field	32,743
334,936	Total Expenditure	**278,791**
	General Fund Analysis	
116,772	Opening Balance	121,531
340,162	Plus : Income for Year	304,531
456,934		426,062
334,936	Less : Expenditure for Year	278,791
121,998		147,271
467	Transfers TO / FROM Reserves	16,712
121,531	**Closing Balance**	**130,559**

A	Significant Variances - greater than 15% Box number provided relates to the 'Annual Return'		Variance %	Variance £	2026 £	2025 £
Box 2	**Not Required**		+4.2%	9,719	243,059	233,340
Box 3	Grants and donations received in 2024 towards the Community Garden project, the new Play Equipment and Christmas Lights (£39k); Burial fees higher in 2024 due to several non-resident burials and there were less burials undertaken in 2025 (£11k); New hirer at the Sports Pitches in 2025 (£5k)		-42.5%	-45,350	61,472	106,822
Box 4	**Not Required**		+12.1%	17,866	165,063	147,197
Box 5	**Not Required**		0.0%	0	0	0
Box 6	Community Garden set up costs in 2024 (33k); New Play equipment in Arnold Recreation Ground in 2024 (£42k); New bench and Planters at the War Memorial in 2024 (£4k); New fencing installed at Sports Pitches in 2025 (£8k)		-39.4%	-74,012	113,728	187,740
Box 7	Ear Marked Reserves (EMR) increased from Precept and additional income from Grants and Donations set aside in EMR's. Additional income from fees has been added to General Reserves.		+7.1%	25,741	389,058	363,317
	EMR Legal Fees	£5,069				
	EMR Training & Recruitment	£607				
	EMR Noticeboards	£2,500				
	EMR Doctors/Village Hall Access Road	£12,000				
	EMR Office Equipment Repacement	£1,950				
	EMR Election Costs	£4,109				
	EMR Xmas Lights	£6,036				
	EMR Community Fund	£1,965				
	EMR Health & Safety	£705				
	EMR Baileys Piece Land	£2,500				
	EMR War Memorial Refurbishment	£3,797				
	EMR Burial Ground Roadway	£7,051				
	EMR St Nicholas Churchyard	£7,655				
	EMR New Burial Ground Project	£55,632				
	EMR Burial Grd Tree/Hedge Works	£8,372				
	EMR Burial Grd Memorial Testing	£2,100				
	EMR Trees & Shrubs	£5,388				
	EMR Tree Survey	£4,034				
	EMR Road Calming Project	£30,117				
	EMR Bus Shelter Repairs/Renewels	£3,355				
	EMR New Bins/Repairs	£720				
	EMR Village Signs	£950				
	EMR Tennis Account	£18,602				
	EMR Tree/Hedge works	£2,858				
	EMR Leisure Equipment Replacement	£9,185				
	EMR Barton Community Garden	£538				
	EMR Allotment Security	£2,974				
	EMR Allotment retained Deposits	£450				
	EMR Park Gates	£6,625				
	EMR RoSPA Inspections	£100				
	EMR Planning Consultants	£15,802				
	EMR Neighbourhood Plan	£3,006				
	EMR Sports Field Access Road	£4,347				
	EMR Sports Field Drainage	£4,706				
	EMR Boiler Room Plant	£14,750				
	EMR Plumbing Repairs	£1,750				
	EMR Pavilion Repairs	£2,444				
	EMR Sports Field Fencing	£500				
	EMR Sports Field 3G Project	£3,250				
	General Reserve	£130,559				
		£389,058				

Box 9			+1.1%	11,567	1,043,868	1,032,301
	Acquisitions					
	- DMR Portable Transceiver x1	130				
	- Laminator (A3/A4) GBC Fusion 6000L	244				
	- Dewalt 18V Brushless Angle Grinder	250				
	-Lyte Magnastep Ladder	287				
	- Gazebo leg water weights	27				
	- Rotary Compost Sieve	36				
	- Metal storage shed (donation)	1				
	- Clifton Picnic Table for Recreation Grd	744				
	-Lowther Bench seat for Recreation Grd	733				
	-Fencing and Gates at Sports Pitches	8308				
	-Stihl Brushcutter	850				
	-Reciprocating Saw & battery	157				
	-Plaques for reserved burial plots	142				
	-Yealink Phone handset x2	164				
		£12,073				
	Disposals					
	- Laminator (A3/A4) GBC Fusion 3000L	99				
	- Eitness equipment signage	100				
	- Polycom Phone handset x2	307				
		£506				

Box 10	**Not Applicable**	0.00%	0	0

B Bank, Cash and Investment Reconcilliation as at 31st March 2026

Bank Statement Balances	£	£
TSB Bank Current Account	9,194.20	
TSB Instant Savings Account	10,796.02	
Public Sector Deposit Account	208,980.00	
TSB Tennis Club Account	19,617.38	
Hampshire Trust Investment Account	88,370.68	
Nationwide Building Soc Business 45DN Saver1	54,057.92	
Petty Cash	70.00	
		391,086.20
Less Unpresented Payments		
		0.00
		391,086.20
Plus Uncleared Deposits		
		0.00
		391,086.20
Cashbooks Closing Balance		
TSB Bank Current Account		9,194.20
TSB Instant Savings Account		10,796.02
Public Sector Deposit Account		208,980.00
TSB Tennis Club Account		19,617.38
Hampshire Trust Investment Account		88,370.68
Nationwide Building Soc Business 45DN Saver1		54,057.92
Petty Cash		70.00
		391,086.20

			31/03/2026 £
C	**Explanation of Differences Between Boxes 7 and 8**		
	Box 7: Balances carried forward		**389,057.68**
	Trade Debtors		693.25
	VAT Control		4548.98
	Prepayments		5028.14
		Less Total Debtors	**(10,270.37)**
	Trade & Other Creditos		806.45
	Allotment Deposits		2350.00
	Accruals		1498.17
	Net Wages Control		2,929.61
	Pensions Control		1464.66
	Income in Advance		3250.00
		Plus Total Creditors	**12,298.89**
	Box 8: Total Bank & Cash Reserves at 31st March 2025		**391,086.20**