

Name of Smaller authority: **WALTON-IN-GORDANO PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 2nd June 2025 (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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) Donald Hill - Clerk 18 Mitford Slade Court, Mendip Rd, Yatton BS49 4JG clerk@waltoningordanopc.org.uk</p> <p>commencing on (c) 3rd June 2025</p> <p>and ending on (d) 14th July 2025</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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL councilaudits@bdo.co.uk</p> <p>Donald Hill Clerk & Responsible Financial Officer to the Council</p> <p>5. This announcement is made by (e) _____</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>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024-25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	WALTON-IN-GORDANO PARISH COUNCIL
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☒ I confirm that there are no conflicts of interest with BDO LLP.

☐ I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
12th May 2025	

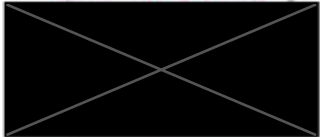
Signed (Clerk/RFO)



Print Name

Donald Hill

Signed (Chair)



Print Name

Brian Cannell

Certificate of Exemption – AGAR 2024/25 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2025, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

WALTON-IN-GORDANO PARISH COUNCIL

certifies that during the financial year 2024/25, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2024/25: £7719

Total annual gross expenditure for the authority 2024/25: £7310

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2025.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

12/05/2025

I confirm that this Certificate of Exemption was approved by this authority on this date:

12/05/2025

Signed by Chair

Date

12/05/2025

as recorded in minute reference:

040/25

Generic email address of Authority

clerk@puxtonparishcouncil.org.uk

Telephone number

07774 125578

*Published web address

waltoningordanopc.org.uk

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

Annual Internal Audit Report 2024/25

WALTON-IN-GORDANO PARISH COUNCIL

waltoningordanopc.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.			N/A
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)	Yes	No	Not applicable
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

Name of person who carried out the internal audit

28/02/2025 18/04/2025

PHILIP JOHN SMITH

Signature of person who carried out the internal audit

[Redacted Signature]

Date

18/04/2025

*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:

WALTON-IN-GORDANO 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
			✓

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

12/05/2025

and recorded as minute reference:

MINUTE 036/25

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

Chair

Clerk





Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

waltoningordanopc.org.uk

Section 2 – Accounting Statements 2024/25 for

WALTON-IN-GORDANO PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	13616	15165	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	6321	7542	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	167	177	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	-2868	-2915	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	-2071	-4395	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	15165	15574	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	0	0	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	2800	4459	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



15/04/2025

Date

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

12/05/2025

as recorded in minute reference:

040/25 d)


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



Walton-in-Gordano Parish Council Internal Audit Check List

Walton-in-Gordano Parish Council Internal Audit Report Covering the Year Prior to April 2025				
Internal Control		Yes	No	Comments
Proper Bookkeeping	Is the Cashbook maintained & up to date	X		
	Is the Cashbook arithmetically correct	X		
	Is the Cashbook regularly balanced	X		
Standing Orders & Financial Regulations adopted & applied	Has the Council formally adopted standing orders & financial regulations	X		All policies are reviewed and adopted annually Fin Regs Adopted Sept 2019 Standing Orders agreed and ratified 03/24 - Min 015/24
	Has a Responsible Officer been appointed with specified duties	X		Clerk is appointed as per contract of employment
Payment controls	Have items or services above a set amount been competitively purchased	N/A		No items noted in review year
	Are payments in the cashbook supported by invoices, authorised & minuted	X		Presented at every PC Meeting
	Has VAT on payments been identified, recorded & reclaimed	X		New Street Light purchased - not subject to VAT
	Is S137 expenditure separately recorded & within statutory limits	N/A		VAT re lighting costs approximately £25 so less than cost effective to recover - Not VAT Registered
Risk Management	Does a scan of minutes identify any unusual financial activity		X	
	Do the minutes record the council carrying out an annual risk assessment for all appropriate activities and locations	X		Comprehensive Risk Review Report maintained and reviewed - See Web Site
	Is insurance cover appropriate & adequate	X		
	Are internal financial controls documented & regularly reviewed	X		All Governance Documents reviewed and approved 3/24 - Min 15/24 & 05/25
Budgetary Controls	Has the Council prepared an annual budget in support of its precept	X		Reviewed Nov 24 Accepted 01/25 - Min 008/25
	Is actual expenditure against the budget regularly reported to the Council	X		
	Are there any significant unexplained variances from the budget		X	
Income Controls	Is income properly recorded & promptly banked	X		
	Does the precept recorded in the cashbook agree to the District Council's notification	X		
	Are security controls over cash adequate & effective	N/A		

Walton-in-Gordano Parish Council Internal Audit Check List

Internal Control		Yes	No	Comments
Petty Cash Procedures	Is all petty cash spent recorded & supported by VAT invoices or receipts			N/A
	Is petty cash expenditure reported to each Council meeting			
	Is petty cash reimbursement carried out regularly			
Payroll Controls	Do salaries paid agree with those approved by Council	X		
	Are other payments to the Clerk reasonable & approved by the Council	X		
	Has PAYE & NIC been properly operated by the Council as an employer	X		
	Auto enrolment process completed	X		
Asset Controls	Does the Council keep an asset register of all material assets owned	X		Reviewed 3/24
	Are the asset & investment registers up to date	X		
	Do asset insurance valuations agreed with those in the asset register	X		
Bank Reconciliation	Is there a bank reconciliation for each account	X		
	Is the bank reconciliation carried out regularly on receipt of statements	X		
	Are there any unexplained balancing entries in any reconciliation		X	
Year End Procedures	Are year end accounts prepared on the correct accounting basis - Receipts/Payments or Income & Expenditure	X		
	Do accounts agree with the cash book	X		
	Is there an audit trail from underlying financial records to the accounts	X		
	Where appropriate have debtors & creditors been properly recorded	N/A		
Based on my checks, carried out and reported as above, in my opinion the Council's accounts for the Financial Year 31st March 2025 have been well managed and present a fair and accurate picture of the Parish Council's activities.				
Confirmed 18/04/2025				
				
Philip J Smith ACIB Cert ITCM - Internal Auditor for Walton-in-Gordano Parish Council				

WALTON-IN-GORDANO PARISH COUNCIL
In the North Somerset Council Ward of Gordano Valley

WALTON-IN-GORDANO PARISH COUNCIL ASSET REGISTER

On instruction from the then External Auditor, the 3 assets on this register were revalued from £1 each to their purchase/replacement costs as under.

Donald Hill Clerk to the Council

The Parish Council as no assets, fixed or otherwise, at the residential address's of the Clerk, its Members, or any other property address.

The Parish Council owns three assets that are not based at a residential or other property address, but are located elsewhere within the boundaries of the Parish as under:

One Street Light (old)	located at the junction of Moor Lane and the B3124 Clevedon Road
One Street Light (new)	located at the junction of Moor Lane and the B3124 Clevedon Road
One Notice Board	located outside Home Farm, at the Walton Street junction with the B3124
One Notice Board	located by the 'to Portishead' bus stop on The Coast Road at Walton Bay

Values being:

Village Notice Board	£1000
Walton Bay Notice Board	£1000
Old Street Light	£800
Old street light written off	-£800
New street light at	£2459
TOTAL ASSET VLUE	£4459

THIS IS THE LAST LINE OF THE ASSET REGISTER

WALTON-IN-GORDANO PARISH COUNCIL INCOME & EXPENDITURE: 1st April 2024 - 31st March 2025 (Precept £7542.00)

DATE 2024 -2025	ITEM	BANK (run via deposit account)				Stmnt	NOTES	GENERAL FUND EXPENSE ANALYSIS										OPERATING FUNDS				
		CH	IN	OUT	BALANCE			Clerk	Clk/Clr	Hall	Public	Ins/Subs	Parish	Other	Web	Bank	TOTALS	VAT	Election	Capital	General	Total Op
									Exp	Hire	Light	Audit	Maint	Costs	site	Charge			Pro	Prov	Fund	Funds
Apr 1	Funds Bought Forward				15,165.05														2335.24	6400.00	6429.81	15165.05
	Less bal on Treasurer's a/c				900.00																500.00	500.00
	Less prior year WME for Jan 24				20.38																	0.00
	OPERATING BAL B/F				14,665.05	Mar													2,335.24	6,400.00	5,929.81	14665.05
Apr 3	Vision ICT Bal of Web Set Up	839		918.00	13,747.05	Apr									918.00		918.00	153.00				918.00
	Hall Hire - Year Apr 24-Mar 25	840		108.00	13,639.05	Apr				108.00							108.00					108.00
	ALCA Sub 2024-25 lost in post	841		0.00	13,639.05												0.00					0.00
	Clerks Pay & Expenses	SO		230.80	13,408.25	Apr		204.60	26.20								230.80					230.80
	WME Public Light - Feb 24	00		18.57	13,389.68	Apr					18.57						18.57	0.88				18.57
	NSC 1st half precept	BACS	3771.00		17,160.68	Apr											0.00			500.00	3,271.00	
	Zurch Insurance	842		226.33	16,934.35	Apr						226.33					226.33					226.33
	Interest Earned		15.23		16,949.58	Apr	Agrees										0.00					15.23
May 13	Clerks Pay & Expenses	SO		230.80	16,718.78	May		204.60	26.20								230.80					230.80
	March WME Taken July 2nd			0.00	16,718.78	-											0.00					0.00
	P Smith re Internal Audit	843		50.00	16,668.78	May						50.00					50.00					50.00
	Interest Earned		18.60		16,687.38	May	Agrees										0.00					18.60
	ALCA Sub 2024-25 Ch 841 lost in post	844		84.92	16,602.46	Jun						84.92					84.92					84.92
Jun 10	Clerks Pay & Expenses			230.80	16,371.66	Jun		204.60	26.20								230.80					230.80
	Interest Earned		19.06		16,390.74	Jun											0.00					19.06
	HMRC PAYE Apr/May/Jun	845		153.40	16,237.34	Jun	Agrees	153.40									153.40					153.40
Jul 8	WME Public Light - Mar 24	DD		14.56	16,222.78	Jul					14.56						14.56	0.69				14.56
	WME Public Light - Apr 24	DD		15.88	16,206.90	Jul					15.88						15.88	2.65				15.88
	WME Public Light - May 24	DD		15.96	16,190.94	Jul					15.96						15.96	2.66				15.96
	Clerks Pay & Expenses	SO		230.80	15,960.14	Jul		204.60	26.20								230.80					230.80
	Interest Earned		16.90		15,977.04	Jul	Agrees										0.00					16.90
	NSC re New Street Light	846		2458.65	13,518.39	Aug							2,458.65				2,458.65					2,458.65
	NSC re New Street Light	-			13,518.39	Aug											0.00			2,400.00		2,400.00
					13,518.39	Aug											0.00					0.00
Aug 1	Clerks Pay & Expenses			230.80	13,287.59	Aug		204.60	26.20								230.80					230.80
	WME Public Light - Jun 24			15.06	13,272.53	Aug					15.06						15.06					15.06
	Interest Earned		15.12		13,287.65	Aug	Agrees										0.00					15.12
					13,287.65	-											0.00					0.00
Sept 9	ICO Annual Fee			35.00	13,252.65	Sep						35.00					35.00					35.00
	Clerks Pay & Expenses			230.80	13,021.85	Sep		204.60	26.20								230.80					230.80
	NSC 2nd half precept		3771.00		16,792.85	Sep											0.00			500.00	3,271.00	
	Interest Earned		11.73		16,804.58	Sep											0.00					11.73
	WME Public Light - Jul 24			15.50	16,789.08	Sep	Agrees				15.50						15.50	2.58				15.50
	HMRC PAYE Jul/Aug/Sep	DD		153.40	16,635.68	Oct		153.40									153.40					153.40
					16,635.68	-											0.00					0.00
Oct 14	Clerks Pay & Expenses			230.80	16,404.88	Oct		204.60	26.20								230.80					230.80
	WME Public Light - Aug 24			15.58	16,389.30	Oct					15.58						15.58	2.60				15.58
	Interest Earned		13.84		16,403.14	Oct	Agrees										0.00					13.84
					16,403.14	-											0.00					0.00
Nov 11	Clerks Pay & Expenses			230.80	16,172.34	Nov		204.60	26.20								230.80					230.80
	WME Public Light - Sep 24			15.62	16,156.72	Nov					15.62						15.62	2.60				15.62
	Interest Earned		14.92		16,171.64	Nov	Agrees										0.00					14.92
					16,171.64	-											0.00					0.00
Dec 9	Clerks Pay & Expenses			230.80	15,940.84	Dec		204.60	26.20								230.80					230.80
	WME Public Light - Oct 24			16.36	15,924.48	Dec					16.36						16.36	2.73				16.36
	Interest Earned		12.43		15,936.91	Dec	Agrees										0.00					12.43
Jan 13	Clerks Pay & Expenses			230.80	15,706.11	Jan		204.60	26.20								230.80					230.80
	WME Public Light - Nov 24			16.67	15,689.44	Jan					16.67						16.67	2.78				16.67
	HMRC PAYE Oct/Nov/Dec			153.40	15,536.04	Jan		153.40									153.40					153.40
	Interest Earned		13.58		15,549.62	Jan	Agrees										0.00					13.58

WALTON-IN-GORDANO PARISH COUNCIL

BANK RECONCILIATION - page 1

BEING THE INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2024 -31ST MARCH 2025

	2024-25	2023-24		2024-25	2023-24
INCOME & EXPENDITURE SUMMARY			EXPENDITURE		
Precept	7542	6321	Clerk's pay	2915	2868
Other Income	0	0	Hall Hire*	108	108
Interest	177	167	Public Light	195	220
TOTAL INCOME		7719	Insurance	226	260
Add Funds Bought Forward	15165	13616	Cllr/Clerk Expenses	314	314
Deduct Clerk's Pay for Year	-2915	-2868	Subscriptions	120	115
Deduct Other Expenses Paid Out	-4395	-2071	Donations	0	0
FUNDS CARRIED FORWARD TO NEXT YEAR		15574	Bank Charges	5	0
			Purchases	0	0
			Audit	50	50
			Website	918	257
			Parish Maintenance**	2459	655
			Election Admin	0	92
			Total Expenditure	7310	4939

BANK RECONCILIATION

Deposit Account Balance @ 31st March	15074	14665	
Current Account Balance @ 31st March	500	500	
Balances per Accounts @31st March		15574	15165
Plus Un-presented Cheques @ 31st March	0		0
Balances per Bank Statements @ 31st March		15574	15165

The Council is not VAT registered
The Council handles no cash: so there is no cash book

** A new street light, funded under Parish Maintenance via the Capital Provision

Approved by the Parish Council

Signed.....

Chairman

Signed.....

Clerk

Date 12th May 2025

WALTON-IN-GORDANO PARISH COUNCIL
BANK RECONCILIATION - page 2
INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2024 - 31ST MARCH 2025
ANALYSIS OF DIFFERENCES BETWEEN 2023-24 & 2024-25

	2024-25	2023-24	Differences (£)	Notes
INCOME				
Precept	7542	6321	1221	More provision for parish maintenance/capital projects formally done by NSC
Bank Interest	177	167	10	
Other Income	0	0	0	
EXPENDITURE				
Clerk's Pay	2915	2868	47	
Other Expenses				
Hall Hire	108	108	0	
Public Light	195	220	-25	Difference due to a lag in billing from new supplier
Insurance	226	260	-34	Removal of Speed Indicator Device that was not asset purchased
Cllr's Clerk's Expenses	314	314	0	
Subscriptions	120	115	5	
Donations	0	0	0	
Bank Charges	5	0	5	New charge from Lloyds just introduced
Purchases	0	0	0	
Audit	50	50	0	
Website	918	257	661	Migrated from Clerk generated website to specialist provider
Parish Maintenance	2459	655	1804	Purchase of new street light from capital provision
Elections	0	92	-92	No elections
Excluding Clerk's Pay	4395	2071	2324	Purchase of new street light from capital provision
Including Clerk's Pay	7310	4939	2371	
BALANCE SHEET ITEMS				
Fixed & Long Term Assets	4459	2800	1659	New street light - see asset register