

Please note that this document was prepared by the Clerk, Don Hill. Due to a sudden hospitalisation the Clerk was unable to be at the June 8th Parish Council meeting at which several signatures had to be appended. Cllr Claire Flower performed the duties of minute taker and signatory on behalf of the Clerk and this is reflected in the documents below. The full version of these documents appears on the Finance page at the Council website - waltoningordanopc.org.uk

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 2026

**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 <u>16th June 2026</u> (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: Donald Hill - Clerk (b) <u>18 Mitford Slade Court, Mendip Rd, Yatton B549 JG</u> commencing on (c) <u>17th June 2026</u> and ending on (d) <u>28th July 2026</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 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: BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) <u>Donald Hill Clerk & Responsible Financial Officer to the Council</u></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*.

Please provide up-to-date contact details for both the Main Contact (Clerk/RFC) and/or the Chair if there has been a change in the year.

Certificate of Exemption – AGAR 2025/26 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 2026 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 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

WALTON-IN-GORDANO PARISH COUNCIL

certifies that during the financial year 2025/26, 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 2025/26: **9520**

Total annual gross expenditure for the authority 2025/26: **5333**

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 2022
- In relation to the preceding financial year (2024/25), 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 2026.

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

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	13/04/2026
D Hill	13/04/2026	as recorded in minute reference:	13/04/2026
Signed by Chair	Date		
B Cannell	13/04/2026		025/26 ii
Generic email address of Authority		Telephone number	
clerk@waltoningordaopc.org.uk		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 2026. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2025/26

WALTON-IN-GORDANO PARISH COUNCIL

waltoningordanopc.org.uk

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.			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 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.	✓		
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: 01/04/2026 08/05/2026

Name of person who carried out the internal audit: PHILIP JOHN SMITH
Signature of person who carried out the internal audit: [Signature]
Date: 09/05/2026

*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).

Walton-in-Gordano Parish Council Internal Audit Check List

Walton-in-Gordano Parish Council Internal Audit Report Covering the Year Prior to April 2026				
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 03/26 - Min 026/26
	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		VAT re lighting costs approximately now approx £70 Perhaps consider recovery - Not VAT Registered
	Is S137 expenditure separately recorded & within statutory limits	N/A		
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 Reviewed Feb March 26
	Is insurance cover appropriate & adequate	X		
	Are internal financial controls documented & regularly reviewed	X		All Governance Documents reviewed and approved 3/26 - Min 26/26
Budgetary Controls	Has the Council prepared an annual budget in support of its precept	X		Reviewed & Accepted Jan 26 Min 07/26
	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			
Is petty cash expenditure reported to each Council meeting			N/A
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		Annually Reviewed
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		
<p>Based on my checks, carried out and reported as above, in my opinion the Council's accounts for the Financial Year 31st March 2026 have been well managed and present a fair and accurate picture of the Parish Council's activities.</p> <p>I have reviewed your adoption process in respect of Assertion 10, which includes the establishment of an IT Policy, and considered it to be in line with the requirements expected by the External Auditor.</p> <p>Confirmed 09/05/2026</p>			
<p>Philip J Smith ACIB Cert ITCM - Internal Auditor for Walton-in-Gordano Parish Council</p>			

Section 1 – Annual Governance Statement 2025/26

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 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

*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:

08/06/2026

and recorded as minute reference:

051/26 c.

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

Chair

B Cannell

Clerk

C Flower

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

	Yes	No
The authority website is up to date and the information required by the Transparency Code has been published.	<input type="checkbox"/>	<input type="checkbox"/>

ENTER PUBLIC WEBSITE ADDRESS: **waltoningordanopc.org.uk**

Section 2 – Accounting Statements 2025/26 for

Walton-in-Gordano Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	15165	15574	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. <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	7542	9390	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	177	130	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	-2915	-3217	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	-4395	-2116	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	15574	19761	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>

8. Total value of cash and short term investments	0	0	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	4459	4459	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

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

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

D Hill

Date

05/05/2026

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

08/06/2026

as recorded in minute reference:

051/26 d.

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

B Cannell

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 <i>This asset was shown with a value of £800 and was written off in 2026.</i>
One Street Light (new)	located outside Home Farm, at the Walton Street junction with the B3124
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
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 2025 - 31st March 2026 (Precept £9390)

DATE	ITEM	CH	BANK (run via deposit account)			Stmnt	NOTES	GENERAL FUND EXPENSE ANALYSIS									TOTALS	VAT	OPERATING FUNDS			
			IN	OUT	BALANCE			Clerk	Clk/Clr	Hall	Public	Ins/Subs	Parish	Other	Web	Bank			Election	Capital	General	Total Op
-2026								Exp	Hire	Light	Audit	Maint	Costs	site	Charge			Pro	Prov	Fund	Funds	
Apr 1	Funds Bought Forward			15,574.39														2335.24	6400.00	6429.81	15165.05	
	Less bal on Treasurer's a/c			500.00																500.00	500.00	
	OPERATING BAL B/F			15,074.39	Apr													2,335.24	5,000.00	7,739.15	15074.39	
Apr 14	Clerks Pay & Expenses	SO		241.20	14,833.19	Apr		215.00	26.20												241.20	
	ALCA	BACS		115.16	14,718.03	Apr					115.16										115.16	
	Bank Charges			4.25	14,713.78	Apr									4.25						4.25	
	WME re Street Light Feb	DD		15.71	14,698.07	Apr				15.71											15.71	
	Precept 1st Half		4695.00		19,393.07	Apr												200.00	1,000.00	3,495.00	0.00	
	Interest		12.43		19,405.50	Apr															12.43	
	HMRC Jan/Feb/Mar 2025 Prior Yr	DD		153.60	19,251.90	Apr	Agrees	153.60													153.60	
					19,251.90																0.00	
May 12	Clerks Pay & Expenses	SO		241.20	19,010.70	May		215.00	26.20												241.20	
	Hall Hire for year	BACS		144.00	18,866.70	May				144.00											144.00	
	WME re Street Light Mar	DD		16.79	18,849.91	May				16.79											16.79	
	Bank Charges			4.25	18,845.66	May									4.25						4.25	
	P Smith - Internal Audit	BACS		63.00	18,782.66	May					63.00										63.00	
	Interest		13.17		18,795.83	May															13.17	
	Zurich Insurance	BACS		264.00	18,531.83	May	Agrees				264.00										264.00	
					18,531.83	Jun															0.00	
Jun 9	Clerks Pay & Expenses	SO		241.20	18,290.63	Jun		215.00	26.20												241.20	
	WME re Street Light Apr	DD		36.97	18,253.66	Jun				36.97											36.97	
	Bank Charges			4.25	18,249.41	Jun									4.25						4.25	
	Interest		12.43		18,261.84	Jun															12.43	
	B Cannell Exp re Clerk's Travel	BACS		35.10	18,226.74	Jun	Agrees		35.10												35.10	
					18,226.74	Jul															0.00	
Jul 14	Clerks Pay & Expenses	SO		241.20	17,985.54	Jul		215.00	26.20												241.20	
	WME re Street Light May	DD		37.93	17,947.61	Jul				37.93											37.93	
	Interest		10.52		17,958.13	Jul															10.52	
	HMRC re PAYE Apr/May/Jul	DD		161.20	17,796.93	Jul		161.20													161.20	
	Bank Charges			4.25	17,792.68	Jul	Agrees								4.25						4.25	
					17,792.68	Aug															0.00	
Aug 1	Clerks Pay & Expenses	SO		241.20	17,551.48	Aug		215.00	26.20												241.20	
	WME re Street Light Jun	DD		36.52	17,514.96	Aug				36.52											36.52	
	Bank Charges			4.25	17,510.71	Aug									4.25						4.25	
	Interest		11.33		17,522.04	Aug	Agrees														11.33	
					17,522.04	Sep															0.00	
Sep 8	Clerks Pay & Expenses	SO		241.20	17,280.84	Sep		215.00	26.20												241.20	
	Bank Charges			4.25	17,276.59	Sep									4.25						4.25	
	Precept 2nd half		4695.00		21,971.59	Sep												200.00	1,000.00	3,495.00	0.00	
	Interest		10.15		21,981.74	Sep															10.15	
	ICO annual fee	DD		47.00	21,934.74	Sep	Agrees			47.00											47.00	
					21,934.74	Oct															0.00	
Oct 13	WME re Street Light Jul	DD		37.31	21,897.43	Oct				37.31											37.31	
	WME re Street Light Aug	DD		38.14	21,859.29	Oct				38.14											38.14	
	Bank Charges			4.25	21,855.04	Oct									4.25						4.25	
	Interest		10.84		21,865.88	Oct															10.84	
	Clerks Pay & Expenses	SO		241.20	21,624.68	Oct		215.00	26.20												241.20	
	HMRC PAYE Jul/Aug/Sep	DD		161.20	21,463.48	Oct	Agrees	161.20													161.20	
Nov 10	Clerks Pay & Expenses	SO		241.20	21,222.28	Nov		215.00	26.20												241.20	
	Vision ICT	BACS		174.00	21,048.28	Nov								174.00							174.00	
	WME re Street Light Sep	DD		37.94	21,010.34	Nov				37.94											37.94	
	Interest		11.35		21,021.69	Nov															11.35	

WALTON-IN-GORDANO PARISH COUNCIL

BANK RECONCILIATION - page 1

BEING THE INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2025 -31ST MARCH 2026

	2025-26		2024-25		2025-26		2024-25
INCOME & EXPENDITURE SUMMARY				EXPENDITURE			
Precept	9390		7542	Clerk's pay	3217		2915
Other Income	0		0	Hall Hire*	144		108
Interest	130		177	Public Light	419		195
TOTAL INCOME		9520		Insurance	264		226
Add Funds Bought Forward	15574		15165	Clr/Clerk Expenses	433		314
Deduct Clerk's Pay for Year	-3217		-2915	Subscriptions	162		120
Deduct Other Expenses Paid Out	-2116	10241	-4395	Donations	0		0
FUNDS CARRIED FORWARD TO NEXT YEAR		19761		Bank Charges	51		5
				Purchases	88		0
				Audit	63		50
				Website	492		918
				Parish Maintenance**	0		2459
				Election Admin	0		0
				Total Expenditure	5333		7310


BANK RECONCILIATION


Deposit Account Balance @ 31st March	15074		15074
Current Account Balance @ 31st March	500		500
Balances per Accounts @31st March		19761	15574
Plus Un-presented Cheques @ 31st March		0	0
Balances per Bank Statements @ 31st March		19761	15574

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


B Cannell
 Signec
 Chairman


C Flower
 Signec.....
 Clerk

Date 8th June 2026

WALTON-IN-GORDANO PARISH COUNCIL
BANK RECONCILIATION - page 2
INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2025 - 31ST MARCH 2026
ANALYSIS OF DIFFERENCES BETWEEN 2024-25 & 2025-26

	2025-26	2024-25	Differences (£)	Notes
INCOME				
Precept	9390	7542	1848	Increase largely due to ring fenced capital fund accumulation
Bank Interest	130	177	-47	
Other Income	0	0	0	
EXPENDITURE				
Clerk's Pay	3217	2915	302	Increase in line with NALC negotiated scales
Other Expenses				
Hall Hire	144	108	36	
Public Light	419	195	224	New supply contract plus large increase re new modern light
Insurance	264	226	38	
Cllr's Clerk's Expenses	433	314	119	Chair now taxis Clerk to meetings due to his eyesight problems
Subscriptions	162	120	42	
Donations	0	0	0	
Bank Charges	51	0	51	
Purchases	88	0	88	Provision for unforeseen minor expenditures
Audit	63	50	13	
Website	492	918	-426	Site now settled and provisioned with London Bridge type costs. Also unbudgeted expenses due to AGAR Assertion 10 upgrading costs
Parish Maintenance	0	2459	-2459	Ringfenced cost of new street light
Elections	0	0	0	
Excluding Clerk's Pay	2116	4395	-2279	Purchase of new street light from capital provision
<i>Including Clerk's Pay</i>	<i>5333</i>	<i>7310</i>	<i>-1977</i>	
BALANCE SHEET ITEMS				
Fixed & Long Term Assets	4459	4459	0	