

Transparency Code 2024-2025

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Annual Governance and Accountability Return 2024-20

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Annual Governance and Accountability Return 2024/25 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

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

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

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

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

Annual Internal Audit Report 2024/25

GREAT HORWOOD PARISH COUNCIL

e-voice.org.uk/ghpc

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.		✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		No petty cash	
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		✓	
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Yes	No	Not applicable
		✓

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

Date(s) internal audit undertaken

09/05/2025 19/05/2025 29/05/2025

Name of person who carried out the internal audit

MRS JENNIFER ANN GROOM

Signature of person who carried out the internal audit

J. Groom

Date

29/05/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

GREAT HORWOOD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

***Please provide explanations to the external auditor on a separate sheet for each ‘No’ response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

09/06/25

and recorded as minute reference:

23 (6)

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

Chair

Cardine S Cousin

Clerk

S Brownell

ENTER PUBLICLY AVAILABLE ADDRESS HERE e-voice.org.uk/ghpc WEBSITE ADDRESS

Section 2 – Accounting Statements 2024/25 for

GREAT HORWOOD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	59,246	57,578	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	31,000	33,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	168,455	25,454	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	7,680	10,233	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	811	811	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	192,631	53,578	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	57,578	51,409	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	57,578	51,409	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	148,815	154,398	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	2,029	1,217	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

J. Swell **REQUIRED**

Date

09/06/2025

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

09/06/2025

as recorded in minute reference:

23 (6)

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

Carduna S. Cousin

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

In respect of

GREAT HORWOOD PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

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

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website –

<https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

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

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

2 External auditor’s limited assurance opinion 2024/25

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

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

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Great Horwood Parish Council Current Account 2024-2025

Payments over £100.00 April 2024 - March 2025

Date Paid	Clerk's Ref	Description	Payments £
04/04/2024	GH 24.001	Revive Recycled (HP Equipment)	7479.30
04/04/2024	GH 24.002	CEL Contract - Building works - Village Hall	6799.69
12/04/2024	GH 24.006	BMKALC annual invoice	192.36
15/04/2024	GH 24.008	Mk Vertical Blinds	1681.90
23/04/2024	GH 24.011	AA&D Profesional Services for VH refurb	480.00
29/04/2024	GH 24.013	N&G Windows - VH works	1820.00
29/04/2024	GH 24.014	Clerks Salary	819.00
01/05/2024	GH 24.017	Salix Loan payment	405.71
14/05/2024	GH 24.022	Invoice for Village Hall for PC Meetings	103.60
08/05/2024	GH 24.024	QC Flooring Limited (for Village Hall)	8740.80
14/05/2024	GH 24.025	Walker Grounds Care - Invoice 767 - GH grass cutting	610.50
21/05/2024	GH 24.027	Zurich Insurance	1677.04
14/05/2024	GH 24.028	Walker Grounds Care (767) - HP grass cutting	157.50
28/05/2024	GH 24.030	Clerks Salary	819.00
12/06/2024	GH 24.032	Internal Auditor invoice	250.00
12/06/2024	GH 24.033	Rospa annual inspection of Horwode Pece	156.00
12/06/2024	GH 24.034	Walker Grounds Care - Invoice 771 - GH grass cutting	610.50
12/06/2024	GH 24.035	Walker Grounds Care (771) - HP grass cutting	157.50
12/06/2024	GH 24.036	Tony Pearson - deposit for Stage for VH	2486.70
15/06/2024	GH 24.037	SICO Europe - staging unit for the VH	4989.30
28/06/2024	GH 24.039	Clerks Salary	819.00
10/07/2024	GH 24.042	Walker Grounds Care - Invoice 775 - GH Grass cutting	610.50
10/07/2024	GH 24.043	Walker Grounds Care - Invoice 775 - for HP grass cutting	157.50
10/07/2024	GH 24.044	Invoice from Focus from funding (as per budget)	343.00
10/07/2024	GH 24.045	PCC Grass cutting - budget share	250.00
15/07/2024	GH 24.046	Cardiaid - Defib carry case replacement	83.40
29/07/2024	GH 24.048	Clerks Salary	819.00
12/08/2024	GH 24.049	Walker Grounds Care - Invoice 779 - GH Grass Cutting	610.50
12/08/2024	GH 24.050	Walker Grounds Care - Invoice 780 - HP grass cutting	157.50
16/08/2024	GH 24.052	Barclaycard (for Norton, 123 email and Dropbox)	105.53
16/08/2024	GH 24.053	SLCC - ILCA Qualification Fee for Sarah Biswell	144.00
28/08/2024	GH 24.056	Clerks Salary	819.00
02/09/2024	GH 24.057	Direct debit from Barclaycard - IN ERROR paid under GH24.052	105.53
10/09/2024	GH 24.060	Walker Grounds Care - Invoice 786 - GH Grass Cutting + Cricket Club hedge	850.50
10/09/2024	GH 24.061	Walker Grounds Care - invoice 785 - HP Grass cutting	157.50
20/09/2024	GH 24.062	PKF Littlejohn - external auditor fee	756.00
30/09/2024	GH 24.063	Clerks Salary	819.00
16/10/2024	GH 24.065	SLCC membership fee for website	148.00
16/10/2024	GH 24.067	EON - Streetlighting maintenance	297.60
16/10/2024	GH 24.068	Walker Grounds Care - invoice 790 - HP Grass cutting	157.50
16/10/2024	GH 24.069	Walker Grounds Care - Invoice 791 - GH Grass Cutting	610.50
16/10/2024	GH 24.070	SICO Euope - modular 3 step unit with integral handrails and casters	2470.80
28/10/2024	GH 24.075	Clerks Salary	819.00
01/11/2024	GH 24.077	Salix loan payment	405.71
13/11/2024	GH 24.078	Walker Grounds Care - GH Grasscutting - Invoice No 796	610.50
13/11/2024	GH 24.079	Walker Grounds Care - HP - Invoice No 795	157.50
11/12/2024	GH 24.081	Worthy Causes Grant application - Football Club	450.00
11/12/2024	GH 24.082	Worthy Causes Grant application - Cricket Club	450.00
11/12/2024	GH 24.083	Worthy Causes Grant application - GH School	500.00
11/12/2024	GH 24.084	Worthy Causes Grant application - Winslow & Dist. Community Bus	450.00
16/12/2024	GH 24.085	Worthy Causes Grant application - Rainbows and Brownies	160.00
11/12/2024	GH 24.086	Worthy Causes Grant application - Scouts	400.00
11/12/2024	GH 24.087	Worthy Causes Grant application - Art & Craft Club	250.00
11/12/2024	GH 24.088	Worthy Causes Grant application - Silver Band	400.00
28/11/2024	GH 24.091	Clerks salary and backpay	1095.12
28/11/2024	GH 24.092	Harlequin Press - payment for December 2024 Focus	343.00
11/12/2024	GH 24.094	Buckinghamshire Council - Dog waste collection - annual invoice	912.00
30/12/2024	GH 24.096	Clerks Salary - December 2024	851.24
27/01/2025	GH 24.098	N Power - IN12256286 - December 2024	103.71
28/01/2025	GH 24.099	Clerks salary - January 2025	851.24
12/02/2025	GH 24.106	Rental of Village Hall for PC Meetings for 2025	173.60
26/02/2025	GH 24.107	N Power - IN12459906	111.77
28/02/2025	GH 24.108	Clerks Salary	851.24
28/03/2025	GH 24.110	Clerks salary	851.24

Bank reconciliation – pro forma

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

Name of smaller authority:

Great Horwood Parish Council

County area (local councils and parish meetings only):

Buckinghamshire

Financial year ending 31 March 2025

Prepared by (Name and Role):

Sarah Biswell - Clerk and RFO

Date:

22/04/2025

		£	£
Balance per bank statements as at 31/3/2025			
Current T1 Account	20500946	2,006.62	
Horwode Pece Account	20500962	3,405.74	
Reserves Account	20500959	45,997.13	
			51,409.5
Petty cash float (if applicable)	NOT APPLICABLE		-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)			
	item 1	none	
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
Add: any un-banked cash as at 31/3/xx		none	
			-
Net balances as at 31/3/2025(Box 8)			51,409.5

Explanation of variances – pro forma

Name of smaller authority: **Great Horwood Parish Council**
County area (local councils and Buckinghamshire)

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

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

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

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	59,246	57,578				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	31,000	33,000	2,000	6.45%	NO		
3 Total Other Receipts	168,455	25,424	-143,031	84.91%	YES		Less spending this year as 2023/4 was refurbishment of village hall - all detailed in 2023/2024 audit - all complete
4 Staff Costs	7,680	10,233	2,553	33.24%	YES		Clerk now in post since September 2023, hence increased costs for 2024/2025
5 Loan Interest/Capital Repayment	811	811	0	0.00%	NO		
6 All Other Payments	192,531	53,578	-139,053	72.19%	YES		Less payments made as village hall has now been completed - all detailed in 2023/2024 audit
7 Balances Carried Forward	57,579	51,409				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	57,578	51,409				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	148,815	154,398	5,583	3.75%	NO		
10 Total Borrowings	2,029	1,218	-811	39.97%	YES		Reduction as paying off loan twice a year

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Great Horwood Parish Council Asset Register (All figures Net of VAT)

	Basis of cost					Cost of acquisition					Location, where not fixed	Date purchased	Insurance Cover Sum Insurance 2024 schedule
	2019	2020	2021	2022	2023	2024							
Sentinel Equipment	Estimated Cost	£4,250.00	£4,250.00	£4,250.00	£4,250.00	£4,250.00	With Clerk	Pre 2018		£6,018.02			
2 benches on The Green	Estimated Cost	£1,000.00	£1,000.00	£1,000.00	£1,000.00	£1,000.00	Fixed	Pre 2018		£1,125.51			
2 benches Cherry Leas	Purchase cost	£0.00	£0.00	£0.00	£0.00	£1,099.00	Fixed	Jun-23		£2,291.00			
32 Lampposts	Estimated Cost	£19,200.00	£19,200.00	£19,200.00	£19,200.00	£19,202.00	Fixed	Pre 2018		£22,934.21			
2 Bus Shelters	Purchase cost	£7,240.00	£7,240.00	£7,240.00	£7,240.00	£7,240.00	Fixed	Pre 2018		£9,962.72			
Noice Board	Estimated Cost	£995.00	£995.00	£995.00	£995.00	£995.00	Fixed	Pre 2018		£1,586.71			
New Notice Board	Purchase cost	£0.00	£0.00	£0.00	£0.00	£798.00	Fixed	Mar 2023		£1,005.47			
Laptop	Purchase cost	£500.00	£500.00	£500.00	£500.00	£500.00	With Clerk	Sept 2019		£2,225.06			
Village Sign	Estimated Cost	£2,000.00	£2,000.00	£2,000.00	£2,000.00	£2,000.00	Fixed	Pre 2018		£3,834.04			
5 x Planters	Purchase cost	£1,210.00	£1,210.00	£1,210.00	£1,210.00	£1,210.00	Fixed	Pre 2018		£1,612.11			
Mobile Vehicle Activated Sign	Purchase cost	£2,342.00	£2,342.00	£2,342.00	£2,342.00	£2,342.00	At roadside location	Pre 2018		£4,836.30			
Laptop M/VAS	Estimated Cost	£300.00	£300.00	£300.00	£300.00	£300.00	With Mr Dave Taylor	Pre 2018		£469.54			
Defibrillator and Cabinet	Purchase cost	£1,194.00	£1,194.00	£1,194.00	£1,194.00	£1,194.00	Fixed	Pre 2018		£2,826.63			
Information Board	Purchase cost	£719.00	£719.00	£719.00	£719.00	£719.00	Fixed	July 2018		£1,005.47			
Auger	Purchase cost	£0.00	£0.00	£0.00	£0.00	£0.00	With JWG	Sep-23		£17.00			
Dog Waste Bin	Purchase cost	£0.00	£0.00	£0.00	£0.00	£243.48	Entrance to Cricket Club	Jan-24		£243.48			
2 bins Cherry Leas	Purchase cost	£0.00	£0.00	£0.00	£0.00	£1,561.86	Fixed			£1,561.86			
Subtotal a Sum Insured		£40,950.00	£40,950.00	£40,950.00	£41,751.00	£43,110.48				£63,555.13			
GHSRT Horwood Pece													
Playground Equipment balancing beam	Estimated Cost	£2,930.00	£2,930.00	£2,930.00	£2,930.00	£2,930.00	Fixed	Pre 2018		£5,973.54			
Round Picnic Bench	Estimated Cost	£315.00	£315.00	£315.00	£315.00	£315.00	Fixed	Pre 2018		£547.97			
3 Round Picnic tables	Purchase cost	£547.00	£547.00	£547.00	£547.00	£547.00	Fixed	Pre 2018		£775.72			
Standard Bench (Silver Band)	Estimated Cost	£300.00	£300.00	£300.00	£300.00	£300.00	Fixed	Pre 2018		£498.13			
Standard Bench (Kath Bennett)	Estimated Cost	£300.00	£300.00	£300.00	£300.00	£300.00	Fixed	Pre 2018		£581.15			
Pollux (inc installation)	Estimated Cost	£19,730.00	£19,730.00	£19,730.00	£19,730.00	£19,730.00	Fixed	Pre 2018		£30,414.72			
Supernova (inc installation)	Estimated Cost	£4,125.00	£4,125.00	£4,125.00	£4,125.00	£4,125.00	Fixed	Pre 2018		£6,881.63			
Swing 2.4m (inc installation)	Estimated Cost	£2,250.00	£2,250.00	£2,250.00	£2,250.00	£2,250.00	Fixed	Pre 2018		£3,708.24			
Large Cable Way (inc installation)	Estimated Cost	£6,400.00	£6,400.00	£6,400.00	£6,400.00	£6,400.00	Fixed	Pre 2018		£9,609.35			
Crazy Scrambler (inc installation)	Estimated Cost	£1,000.00	£1,000.00	£1,000.00	£1,000.00	£1,000.00	Fixed	Pre 2018		£1,622.37			
Crazy Hen (inc installation)	Estimated Cost	£750.00	£750.00	£750.00	£750.00	£750.00	Fixed	Pre 2018		£1,194.49			
Breakfast Bench (backless)	Estimated Cost	£400.00	£400.00	£400.00	£400.00	£400.00	Fixed	Pre 2018		£659.62			
Classic Goal End (inc installation)	Estimated Cost	£3,500.00	£3,500.00	£3,500.00	£3,500.00	£3,500.00	Fixed	Pre 2018		£5,794.12			
Swing (inc installation)	Estimated Cost	£2,000.00	£2,000.00	£2,000.00	£2,000.00	£2,000.00	Fixed	Pre 2018		£3,743.88			
2 Cradle Swings	Estimated Cost	£200.00	£200.00	£200.00	£200.00	£200.00	Fixed	Pre 2018		£320.90			
Omnipole Bin	Estimated Cost	£600.00	£600.00	£600.00	£600.00	£600.00	Fixed	Pre 2018		£998.40			
Fire Retardant Mat 119 mtr	Estimated Cost	£5,250.00	£5,250.00	£5,250.00	£5,250.00	£5,250.00	Fixed	Pre 2018		£8,061.87			
Navigtor	Estimated Cost	£3,500.00	£3,500.00	£3,500.00	£3,500.00	£3,500.00	Fixed	Pre 2018		£5,791.97			
Nest Swing	Estimated Cost	£3,000.00	£3,000.00	£3,000.00	£3,000.00	£3,000.00	Fixed	Pre 2018		£5,183.21			
Toddler Play Structure	Estimated Cost	£7,750.00	£7,750.00	£7,750.00	£7,750.00	£7,750.00	Fixed	Pre 2018		£12,001.35			
Standing See Saw	Estimated Cost	£2,550.00	£2,550.00	£2,550.00	£2,550.00	£2,550.00	Fixed	Pre 2018		£4,226.55			
6 mtr Climbing Net	Estimated Cost	£12,125.00	£12,125.00	£12,125.00	£12,125.00	£12,125.00	Fixed	Pre 2018		£19,087.81			
Goal and Panel	Estimated Cost	£6,500.00	£6,500.00	£6,500.00	£6,500.00	£6,500.00	Fixed	Pre 2018		£10,035.91			
Parallel Bars	Estimated Cost	£900.00	£900.00	£900.00	£900.00	£900.00	Fixed	Pre 2018		£1,478.43			
2 mtr Tunnel	Estimated Cost	£1,640.00	£1,640.00	£1,640.00	£1,640.00	£1,640.00	Fixed	Pre 2018		£2,608.98			
Surfacing	Estimated Cost	£5,000.00	£5,000.00	£5,000.00	£5,000.00	£5,000.00	Fixed	Pre 2018		£8,105.19			
Melting for Coals	Estimated Cost	£3,480.00	£3,480.00	£3,480.00	£3,480.00	£3,480.00	Fixed	Pre 2018		£5,635.42			
Engine Combi Handle	Estimated Cost	£400.00	£400.00	£400.00	£400.00	£400.00	Fixed	Pre 2018		£560.94			

Puner	Estimated Cost	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	£150.00	Fixed	Pre 2018	£286.99
MB Cutter	Estimated Cost	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	Fixed	Pre 2018	£180.99
H/Cut Cutter	Estimated Cost	£200.00	£200.00	£200.00	£200.00	£200.00	£200.00	£200.00	Fixed	Pre 2018	£373.96
Various Bits of Garden Equipment	Estimated Cost	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	£300.00	Fixed	Pre 2018	£461.31
Hornode Pece Shelter	Estimated Cost	£3,440.00	£3,440.00	£3,440.00	£3,440.00	£3,440.00	£3,440.00	£3,440.00	Fixed	Pre 2018	£5,176.10
Balancing Beam and Pods	Estimated Cost	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£3,814.94	Fixed	Pre 2018	£3,818.94
Plastic timber to replace wooden	Purchase cost	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£5,582.75	Fixed	Jun-24	£5,582.75
Subtotal b Sum Insured		£101,637.00	£101,637.00	£101,637.00	£101,637.00	£101,637.00	£101,637.00	£111,034.69			£172,082.90
Great Horwood Cricket Ground	Nominal Value	£1.00	£1.00	£1.00	£1.00	£1.00	£1.00	£1.00	Fixed	Pre 2018	
The Green	Nominal Value	£1.00	£1.00	£1.00	£1.00	£1.00	£1.00	£1.00	Fixed	Pre 2018	
Willow Road Allotments	Purchase cost	£250.00	£250.00	£250.00	£250.00	£250.00	£250.00	£250.00	Fixed	Pre 2018	
Church Lane Allotments	Nominal Value	£1.00	£1.00	£1.00	£1.00	£1.00	£1.00	£1.00	Fixed	Pre 2018	
Subtotal a		£40,950.00	£40,950.00	£40,950.00	£40,950.00	£41,751.00	£43,110.48				
Subtotal b		£101,637.00	£101,637.00	£101,637.00	£101,637.00	£101,637.00	£111,034.69				
Total		£142,840.00	£142,840.00	£142,840.00	£142,840.00	£143,388.00	£154,145.17				
AGAR total		£142,340.00	£142,840.00	£142,840.00	£142,840.00	£143,641.00	£154,398.17				

GREAT HORWOOD PARISH COUNCIL ON NOTICEBOARD AND ONLINE

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 _____ 16th June 2025 _____ (a)</p> <p>2. Each year the smaller authority prepares and 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.</p> <p>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 style="padding-left: 40px;">(b) Sarah Biswell, Clerk and Responsible Finance Officer, 18 The Close, Great Horwood, Bucks MK17 0QG. Telephone number 01296 715803</p> <p>commencing on (c) __Wednesday 18 June 2025 _____</p> <p>and ending on (d) __Wednesday 30th 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 style="padding-left: 40px;">PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Sarah Biswell, Clerk and RFO to Great Horwood Parish Council</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>

ROLES AND RESPONSIBILITIES

Great Horwood Parish Council 2024-25 Councillors and their Responsibilities

Name of Councillor	Responsibilities	Projects	Committees Attending
John Gilbey	Ex-officio Planning Committee		
<i>Chairman</i>	Winslow and Villages Community Board		Winslow and Villages Community Board
	North Bucks Parishes Planning Consortium (NBPPC)		North Bucks Parishes Planning Consortium
	Ex-officio Horwode Pece Management Committee		Horwode Pece Management Committee
	Village Hall Trustee		Village Hall Committee
	Poor's Allotments Trustee		
Caroline Cousin	Ex-officio Planning Committee		
<i>Vice Chairman</i>	Chairman of the Planning Committee		
	PC Trustee Great Horwood and Singleborough Trust (GHSRT)		GHSRT
	Horwode Pece Management Committee		Horwode Pece Management Committee
	Village Hall Trustee		Village Hall Committee
	Winslow and Villages Community Board		Winslow and Villages Community Board
Jackie Goss	Planning Committee		
	Poor's Allotments Trustee		
Jonathan Evans	Planning Committee		
	PC Trustee Great Horwood and Singleborough Trust		GHSRT
	Horwode Pece Management Committee		Horwode Pece Management Committee
Thomas Lee	Planning Committee		
	Village Hall Trustee		Village Hall Committee
Zain Daniels	Planning Committee		

GREAT HORWOOD PARISH COUNCIL PROPERTY LIST

Willow Road Allotments (0.7 acres)

Church Lane Allotments (0.82 acres)

The Green

Land held under the Inclosure Award 1842

Land referred to as the Cricket Club (5 acres)

Land referred to as the Football Club (8.86 acres)

Land rented to the local farmer for farming purposes (19.53 acres)