

# Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

## Llanybodwel 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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

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

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

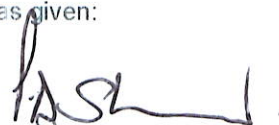
21/05/2026

and recorded as minute reference:

12.27.b

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

Chair



Clerk



[www.llanybodwel.info](http://www.llanybodwel.info)

## Section 2 – Accounting Statements 2025/26 for

### Llanybodwel Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>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>
1. Balances brought forward	19,467	17,328	<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	12,650	14,055	<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	6,012	30,004	<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	5,078	5,981	<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	15,723	35,842	<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	17,328	19,564	<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	17,328	19,564	<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	16,172	16,852	<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?		✓	<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.**

Date *Rumbolpu*  
*21 MAY 2026*

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

**21/05/2026**

as recorded in minute reference:

*12.27.C*

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

*[Signature]*

# Annual Internal Audit Report 2025/26

## Llanybodwel Parish Council

www.llanybodwel.info

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.	NOT	APPLICABLE	
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

Name of person who carried out the internal audit

12/05/2026

B.G.A. TOWNSON

Signature of person who carried out the internal audit

B.G.A. Townson

Date

12/05/2026

\*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).

## 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 2026" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a payments basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered as negative

Name of smaller authority: Llanyblodwel Parish Council

County area (local councils and parish meetings only): Shropshire

### Financial year ending 31 March 2026

Prepared by (Name and Role): Ian Cruise-Taylor - Locum Clerk/RFO

Date: 23/04/2026

	£	£
<b>Balance per bank statements as at 31/3/2026:</b>		
Unity Current <span style="float: right;">account 1</span>	11,593.6	
Unity Instant Access <span style="float: right;">account 2</span>	7,969.8	
	account 3	
	account 4	
[add more accounts if necessary] <span style="float: right;">account 5</span>		
	account 6	
	account 7	
	account 8	
		19,563.4
 Petty cash float (if applicable)		-
 Less: any un-presented cheques as at 31/3/2026 (enter these as negative numbers)		
	item 1	
	item 2	
	item 3	
	item 4	
[add more lines if necessary] <span style="float: right;">item 5</span>		
	item 6	
	item 7	
	item 8	
		-
 Add: any un-banked cash as at 31/3/2026		
		-
 <b>Net balances as at 31/3/2026 (Box 8)</b>		<b>19,563.4</b>

## Explanation of variances – pro forma

Name of smaller authority: **Llanidloed Parish Council**  
 County area (local councils in **Shropshire**)

£119

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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- : variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25		2025/26		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	19,487	17,328	17,328					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,650	14,055	14,055	1,405	11.11%	NO			
3 Total Other Receipts	6,012	30,004	30,004	23,992	399.07%	YES		grant for play area £13950, neighbourhood fund £11912 compared to £2102 for 24-5	
4 Staff Costs	5,078	5,961	5,961	803	17.76%	YES		pay rise and overtime payments, plus additional tax £903	
5 Loan Interest/Capital Repayment	0	0	0	0	0.00%	NO			
6 All Other Payments	15,723	35,842	35,842	20,119	127.96%	YES		payment for play area equipment £25580, other outgoings reduced by lower churchyard costs	
7 Balances Carried Forward	17,328	19,564	19,564					VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	17,328	19,564	19,564					VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments at	16,172	16,852	16,852	680	4.20%	NO			
10 Total Borrowings	0	0	0	0	0.00%	NO			

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

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

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

Name of smaller authority: **Llanyblodwel Parish Council**

County Area (local councils and parish meetings only): **Shropshire**

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

Commencing on 3<sup>rd</sup> June 2026

and ending on 14<sup>th</sup> July 2026

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2026 (i.e. Wednesday 1 July – Tuesday 14 July). The period should not commence before the approval of the AGAR.)

We have suggested the following dates: Wednesday 3 June – Tuesday 14 July 2026 The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026.)

**Signed:** I.F. Cruise-Taylor

**Role:** Locum Clerk/RFO

**Kelvindale  
Chapel Lane  
Knockin Heath  
Oswestry  
Shropshire  
SY10 8EB**

**Telephone 01691 - 682715  
e-mail:- bt2008@btinternet.com**

**12<sup>th</sup> May 2026**

Llanyblodwel Parish Council

Ladies and Gentlemen

I have again been appointed as your Internal Auditor and am employed by the Council to conduct such tests as are agreed and are sufficient to enable me to complete the Internal Auditor's Report contained within the Audit Commission's Annual Return Form for the appropriate financial year.

My report this year is again based on the Guide issued by the Joint Panel on Accounting Guidance (JPAG). Whilst the tests I have made are taken from the Practitioners' Guide, they are relevant to the various headings on the Annual internal audit report. I have again given my rationale for the answers given on that report.

**A. Appropriate accounting records have been kept properly throughout the financial year.**

Appropriate books of account have been kept properly throughout the year. A Cash Book is maintained, is up to date, regularly balanced and the reconciliation of the cash book balance and the bank statement is agreed and duly minuted. The books are made up to 31<sup>st</sup> March 2026 and were audited by me on 12<sup>th</sup> May 2026.

**B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.**

I checked the income received and also the invoices paid, together with a sample of the payment transactions and found them to be satisfactory. VAT on payments has been identified and recorded separately. The Standing Orders, Financial Regulations, Code of Conduct and all other policies and procedures under which the Council operates were reviewed and adopted at the January 2026 meeting of the Council under minute 09/26. The Internal Controls review was undertaken at the March 2026 meeting under minute 28.26.

**C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

The Council assessed the significant risks to achieving its objectives and has a detailed Risk Register which encompasses the Risk Management, Risk Assessment and Internal Control functions. This was also reviewed and adopted at the January meeting under minute 09/26.

The existing Insurance cover, for which a three year contract is in operation, was discussed at the July meeting under minute 49.25. The insurance now runs from 31 August 2025 to 31<sup>st</sup> August 2026.

**D. The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate.**

A pre-budget discussion was held at the November 2025 meeting to discuss projects ahead of budget planning. Minute 80.25. The clerk was tasked with drawing up a budget and this was discussed and approved by the Council at their meeting on 15<sup>th</sup> January 2026, see minute 08/26. The reserves of the Council were also discussed at the January 2026 meeting when discussing the budget, and it was resolved to accept the risk of holding a lower general reserve at this stage and that the Parish Council raise the precept to include a contingency for increasing the General Reserve with an aim of getting it to 12 months NRE in 5 years. The reserves of the Council are carefully monitored and are well within the limits set previously by the council. The budget proposals having been discussed, a net expenditure budget of £17178 was set. A precept of £16497 was requested, a 17.4% increase on the 2025-26 budget which equates to a 17.53% increase on the Band D Council Tax charge of £8.86. Progress is regularly monitored on a three monthly basis. This latter was obviously monitored in January when the budget for 2026-27 was discussed and approved.

- E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.**

All income has been received, is properly recorded and promptly banked where applicable. The recorded precept agrees to the Council Tax authority's notification. The council does not deal in cash or near cash items. VAT has been properly accounted for, and a claim for the year to 31<sup>st</sup> March 2025 totalling £1816.57 was made on 2<sup>nd</sup> April 2025 and the refund credited to the Council's account in 7<sup>th</sup> April 2025. A claim for 2025-26 has yet to be made..

- F. The smaller authority does not operate a petty cash system.**

- 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.**

The previous clerk had a Contract of Employment, which was based on the NALC model and the new clerk will have a similar contract. Salaries to the Clerk and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied and payments to HMRC are up to date.

- H. Asset and investment registers were complete and accurate and properly maintained.**

The council has an Asset register which is complete and accurate and properly maintained. The latest register is dated 31<sup>st</sup> March 2025. The council does not have an investment register as it has no investments.

- I. Periodic bank account reconciliations were properly carried out during the year.**

Periodic reconciliations have been carried out, these have been duly discussed by the Councillors, see minutes of each meeting for further details.

- 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.**

Accounting statements have been prepared on the correct accounting basis (Receipts and Payments). The accounts are supported by an audit trail. At the year-end there are no unexplained balancing entries in the reconciliation. The value of investments held is not applicable. At the year end, there is an original bank statement for the all the accounts and a reconciliation has been done for each.

- 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.**

The authority did certify itself as exempt from a limited assurance review in 2024/25, see minutes 38.25.

- L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with any relevant legislation.**

The authority publishes the relevant up to date information required on the authority's website see minute 38.25.

- 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).**

This exercise was correctly provided for and the exercise was duly minuted, see minute 35.25

- N. The authority has complied with the publication requirements for 2024/25 AGAR. (see AGAR Page 1 Guidance Notes).**

The authority has complied with the publication requirements.

- O. The authority has complied with laws, regulations and proper practices relating to digital and data compliance.**