

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

VERNHAM DEAN 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:

12/05/2025

and recorded as minute reference:

17.1

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

Chair

Clerk

[Signature]
[Signature]

www.vernhamdean-pc.gov.uk

Section 2 – Accounting Statements 2024/25 for

VERNHAM DEAN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	28,462	51,469	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	10,000	14,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	113,771	8,372	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	3,947	3,734	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	96,817	22,294	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	51,469	47,813	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	51,469	47,813	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	310,116	311,714	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

mjdward

Date

01/05/2025

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

12/05/2025

as recorded in minute reference:

17.3

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

[Signature]

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

In respect of

Vernham Dean 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

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.

(continue on a separate sheet if required)

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

None

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We 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.

External Auditor Name

ENTER IDBDO LLP - Southampton AUDITOR

External Auditor Signature

DocuSigned by:
BDO LLP
467DFB746A8A428...

Date

28 July 2025 IM/YYYY

Annual Internal Audit Report 2024/25

VERNHAM DEAN PARISH COUNCIL

www.vernhamdean-pc.gov.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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.			NOT USED
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")			N/A
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

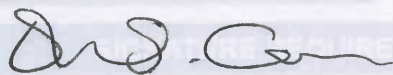
Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY 2/5/25

Eleanor S. Green ICMA

Signature of person who carried out the internal audit



Date 2/5/25

*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).

VERNHAM DEAN PARISH COUNCIL

Variance notes on the Annual Governance and Accountability Return for Financial Year 2024/25

		£s 2023/24	£s 2024/25	£s var.	% var	Comment																												
Box 2	Precept	10,000	14,000	4,000	40%	The Parish Council had not increased its precept for over 10 years. It had relinquished its responsibilities for its pavilion and recreation ground to a 'playing fields association' which had held its own bank accounts and dealt with its own finances. However, in its constitution from 1999, the playing fields association was shown as a committee of the Parish Council and on a new internal auditor's advice in May 2023, the finances of the playing fields association/committee were taken back into the control of the parish council. Therefore, the Parish Council agreed to begin increasing the precept to cover the budget and business running costs of the Parish Council as a whole.																												
Box 3	Total Other Receipts	113,771	8,372	-105,399	-93%	As above, in May 2023, the finances of the playing fields association/committee were taken back into the control of the parish council, totalling £35,171. 2023/24 also saw grants for new playground equipment from the Borough Council totalling £58,132. The VAT reclaim for 2023/24 totalled £14,244, opposed to £1,236 for this year. There was a grant for replacement stiles, for £1,718, opposed to £808 this year for a new defibrillator. Bank interest rates rose from £415 to £544. There was a refund for overpayment of past legal fees of £393 in 2023/24. The summer fete takings were £2,960 in 2023/24, opposed to £5,173 this year. Pavilion hire charges were £717 in 2023/24 and £609 in 2024/25.																												
Box 4	Staff Costs	3,947	3,734	-213	-5%	The only employee is the clerk/RFO. There was a small annual increase (as agreed by the NJC) in 2024/25, but in 2023/24 there was additional overtime (£301.20 net) as the clerk was new in post in April 2023.																												
Box 6	Other payments	96,817	22,294	-74,523	-77%	As per the explanation in Box 3, the Parish Council took on the finances of the Playing Fields Association. Consequently, the running of the recreation ground and pavilion was the financial responsibility of the Parish Council. The purchase of £78,000 worth of play equipment in 2023/24 has been the main contributor to the difference in payments. <table><tr><th>2023/ 24 £</th><th>2024/ 25 £</th><th>Diff</th><th>Explanation</th></tr><tr><td>79892</td><td>183</td><td>-79709</td><td>2023/4 - new play equipment & misc project £79,892. 2024/25 - projects £183</td></tr><tr><td>190</td><td>779</td><td>589</td><td>PC was exempt from external audit for 2022/23 AGAR</td></tr><tr><td>271</td><td>303</td><td>32</td><td>Increase in HALC/NALC fees</td></tr><tr><td>1700</td><td>1785</td><td>85</td><td>Increase in insurance cover</td></tr><tr><td>0</td><td>37</td><td>37</td><td>Stationery/consumables</td></tr><tr><td>3211</td><td>3371</td><td>160</td><td>Increase in grass cutting costs</td></tr></table>	2023/ 24 £	2024/ 25 £	Diff	Explanation	79892	183	-79709	2023/4 - new play equipment & misc project £79,892. 2024/25 - projects £183	190	779	589	PC was exempt from external audit for 2022/23 AGAR	271	303	32	Increase in HALC/NALC fees	1700	1785	85	Increase in insurance cover	0	37	37	Stationery/consumables	3211	3371	160	Increase in grass cutting costs
2023/ 24 £	2024/ 25 £	Diff	Explanation																															
79892	183	-79709	2023/4 - new play equipment & misc project £79,892. 2024/25 - projects £183																															
190	779	589	PC was exempt from external audit for 2022/23 AGAR																															
271	303	32	Increase in HALC/NALC fees																															
1700	1785	85	Increase in insurance cover																															
0	37	37	Stationery/consumables																															
3211	3371	160	Increase in grass cutting costs																															

			786	479	-307	Difference in maintenance costs to play equipment	
			382	756	374	Additional dog waste bin installation	
			570	609	39	Increase in charges for speed indicator devices	
			291	310	19	Additional costs for installing a new defibrillator electricity supply	
			1500	1550	50	Increase in grants awarded locally	
			697	556	-141	Decrease in pavilion utility charges	
			2328	2426	98	Increase in pavilion maintenance/cleaning/consumables	
			2533	5078	2545	Difference in expenditure on summer fete	
			1236	1300	64	Increase in general admin expenditure	
			0	178	178	Training – none in 2023/24	
			720	0	-720	Tree removal works - none in 2024/25	
			184	0	-184	Flood mitigation works - none in 2024/25	
			173	2521	2348	Difference in expenditure on pavilion assets	
			100	0	-100	Refund given to pavilion hirer (no such payment made 2024/25)	
			0	4	4	Bank account charges (none in 2023/24)	
			96764	22225	-74539		
Box 9	Fixed Assets	310,116	311,714	2024/25 purchases - New defibrillator (Pavilion) £1,300 and new red dog waste bin £298			