

## **Supporting Documents for AGAR 2025-6**

### **Little Horwood Parish Council**

Page 1 – Index

Page 2 – Annual Internal Audit Report 2025-6

Page 3 - Bank reconciliation 2025-6

Page 4 – Statement of Accounts 2025-6

Page 5 – Expenditure during the year over £100 2025-6

Page 6 – Table of variances between 2023-24 & 2025-6

Page 7 – Councillors Roles and Responsibilities 2025-6

Page 8 - LHPC property list

# Annual Internal Audit Report 2025/26

## Little Horwood Parish Council

<https://littlehorwoodparishcouncil.gov.uk> TABLE WEBSITE/WEBPAGE ADDRESS

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.			✓
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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			✓
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 <i>(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).</i>	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. <b>(For local councils only)</b> 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

26/04/2026

01/05/2026

05/05/2026

Deborah O'Brien CiLCA PIALC

Signature of person who carried out the internal audit



Date

05/05/2026

\*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).



**Little Horwood Parish Council**  
**STATEMENT OF ACCOUNTS**

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	17,377.85	
Cash in Hand		
Precept	21,000.00	
Devolution payment	859.32	
LHRGT mowing		-395.00
Interest BIA	451.06	
Allotment rent	380.00	
Other grants/donations	13,380.00	
Other income		
Admin		1,697.96
Staff		9,171.14
Donations & Subscriptions		3,023.38
Regular expenses		7,796.08
Other expenditure		1,041.61
Contingency		
EMR Green Spaces		10,808.53
EMR Post Office Hall Rental		1,400.00
EMR Office Equipment		
EMR War Memorial maintenance		
EMR Allotment maintenance		315.00
EMR Bus Shelter Repairs		
EMR Streetlight maintenance	860.93	975.00
EMR Green Spaces Equipment	1,951.00	1,963.68
VAT	3,718.19	2,954.83
	<b>42,600.50</b>	<b>40,752.21</b>
<b>Closing Balances:</b>		
Balances in Bank Account		19,226.14
Cash in Hand		
<b>TOTAL</b>	<b>59,978.35</b>	<b>59,978.35</b>

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed \_\_\_\_\_  
Responsible Financial Officer

Date \_\_\_\_\_

Number	Date	Description	Supplier	Amount
142	30.03.2026	Clerk's Salary	Clerk & RFO	£698.72
141	31.03.2026	Memorial Hall Rent	LH Memorial Hall	£1,400.00
133	10.03.2026	Streetlighting maintenance	Sparkx Electrical	£1,170.00
132	10.03.2026	Green spaces equipment	RT Machinery	£2,159.15
127	02.03.2026	Clerk's Salary	Clerk & RFO	£698.72
126	06.02.2026	Green spaces work	Greenbarnes Ltd	£2,173.99
125	22.02.2026	Street Lighting power	nPower	£115.25
124	05.02.2026	Green spaces equipment	Wheelbarrows	£159.95
116	28.01.2026	Clerk's Salary	Clerk & RFO	£698.72
115	23.01.2026	Dog waste bin emptying	Buckinghamshire Council	£492.00
113	22.01.2026	Street Lighting power	nPower	£118.46
109	19.12.2025	Street Lighting power	nPower	£108.72
107	29.12.2025	Clerk's Salary	Clerk & RFO	£698.72
106	19.12.2025	Green spaces work	Jane Bottomley	£450.00
104	17.12.2025	Textbook & shipping	SLCC	£149.40
101	08.12.2025	Green spaces work	Black Dog Design	£390.00
99	01.12.2025	Office 365	Atomyc Limited	£123.84
95	27.11.2025	Green spaces work	Green Trees (Bucks) Ltd	£4,680.00
93	28.11.2025	Clerk's Salary	Clerk & RFO	£968.72
90	20.11.2025	Website	TEEC Limited	£223.20
88	20.11.2025	Allotment & grounds maintenance	Walker Grounds Care	£777.00
77	29.10.2025	Clerk's Salary	Clerk & RFO	£698.72
76	29.10.2025	Donations & Subscriptions	SLCC	£150.00
75	22.10.2025	Tree work	Green Trees (Bucks) Ltd	£480.00
72	10.10.2025	LHRGT grant	Little Horwood Rec Ground Trust	£1,052.50
67	29.10.2025	Allotment & grounds maintenance	Walker Grounds Care	£777.00
63	29.09.2025	Clerk's Salary	Clerk & RFO	£690.53
57	19.09.2025	Allotment & grounds maintenance	Walker Grounds Care	£777.00
54	09.09.2025	Street Lighting power	nPower	£512.52
50	18.09.2025	Biodiversity Survey	Future Nature WTC	£1,846.32
47	29.08.2025	Clerk's Salary	Clerk & RFO	£690.53
46	27.08.2025	Audit	PKF Littlejohn LLP	£252.00
44	27.08.2025	Green spaces work	Geo Cheshire Plant Hire	£960.00
43	13.08.2025	Election Recharge	Buckinghamshire Council	£148.00
42	13.08.2025	Allotment & grounds maintenance	Walker Grounds Care	£777.00
40	30.07.2025	Allotment & grounds maintenance	Walker Grounds Care	£732.00
38	01.08.2025	Clerk's Salary	Clerk & RFO	£690.53
32	01.07.2025	Clerk's Salary	Clerk & RFO	£690.53
30	26.06.2025	LHRGT grant	Little Horwood Rec Ground Trust	£1,052.50
27	13.06.2025	Allotment & grounds maintenance	Walker Grounds Care	£822.00
23	02.06.2025	Clerk's Salary	Clerk & RFO	£690.53
22	28.05.2025	Green spaces work	3 Gen Fencing	£490.00
16	20.05.2025	Insurance	Gallagher	£728.65
15	20.05.2025	Audit	Deborah O'Brien	£170.00
13	01.05.2025	Allotment & grounds maintenance	Walker Grounds Care	£732.00
11	01.05.2025	Clerk's Salary	Clerk & RFO	£690.53
9	13.04.2025	Materials	Filcris Ltd	£281.28
8	09.04.2025	Materials	Linnell Bros Ltd	£1,185.87
1	01.04.2025	Clerk's Salary	Clerk & RFO	£406.19

## Explanation of variances

Name of smaller authority: **Little Horwood Parish Council**

County area (local councils and parish meetings only): 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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** 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	25,644	17,378				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	20,000	21,000	1,000	5.00%	NO		
3 Total Other Receipts	3,517	21,601	18,084	514.19%	YES		Council devolution payment reduced by £25.80, £395 mowing charge to Rec Hall recorded as receipt in 24-5 but negative payment in 25-26; bank interest increased by £155.83; allotment income decreased by £90 as no arrears to collect; VAT refund increased by £2371.88, there was bank compensation of £125 in 24-5; No grants received in 24-25 but grants of £15,331 in 25-26; insurance payout of £860.93 in 25-26. 18083.34
4 Staff Costs	6,779	9,171	2,392	35.29%	YES		For 25-26: Wages for 2025-6 increased from 6 to 10 hrs a week, 52.143 weeks/yr at £16.08/hr. Wages for March 2025 were paid in April. 6 hrs a week, £15.58/hr. Employers National Insurance contribution newly required. £42.26/month. Only 9 months as taken via direct debit quarterly in arrears by HMRC, so Jan-March will be taken in April. For 24-25: Incoming Clerk Wages Oct 24-Feb 25: 5 months 6 hrs/week, £15.58/hr. Retiring Clerk Wages Apr 24-Feb 25: 9 months 6 hrs/week, £15.58/hr. Wages Jan-March 24 paid in Apr 24 £670.28. Backpay adjustment for 23-24 £422.24 2391.89
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	25,004	31,581	6,577	26.30%	YES		Admin: No external audit charge in 24-5, £210 in 25-26. Donations: 24-5 included a £100 repayment that hadn't been paid in in 23-4. Regular expenses: Increase in grounds maintenance from £712 to £732 per visit and one extra visit due to warmer autumn in 25-26. Other additional costs in 25-6: Interpretation boards £2586.66, logo £100, election recharge £148, green spaces equipment £1963.68. Streetlight maintenance: £1665 lower in 25-6. VAT paid: £1253.5 more in 25-6. Arrears agreed 25-6 for contribution to costs of hosting mobile post office; £1400. 6728.84
7 Balances Carried Forward	17,378	19,226				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	17,378	19,226				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	40,286	47,716	7,430	18.44%	YES		Addition of interpretation boards £2586.66, new speed indicator device £2919.26 (invoiced in 26-27), green spaces equipment £1830.39, boardwalk £1222.62. Disposal of obsolete MVAS - £1129.00 7429.93
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

## Little Horwood Parish Council 2026-7 Councillors and their Responsibilities

Name of Councillor	Responsibilities	Projects	Appointments/Representation on Outside Bodies
<b>David Foster</b> Chairman <a href="mailto:david.foster@littlehorwoodparishcouncil.gov.uk">david.foster@littlehorwoodparishcouncil.gov.uk</a>	PC Trustee Little Horwood Trust (Chairman) Flooding Highways repairs Green Spaces Annual audit of the grass cutting contractor PC Rep on LH Recreation Ground Trust Committee	Street Furniture Annual Asset Register review Devolution Green Spaces	Little Horwood Trust Green spaces
<b>Robbie Macpherson</b> Vice Chairman <a href="mailto:robbie.macpherson@littlehorwoodparishcouncil.gov.uk">robbie.macpherson@littlehorwoodparishcouncil.gov.uk</a>	Organise Litter Pick Review of Planning Applications HS2/EWR liaison		North Bucks Parishes Planning Consortium (NBPPC) Buckinghamshire Council Planning Forum
<b>Amanda Digne-Malcolm</b> <a href="mailto:amanda.dignemalcolm@littlehorwoodparishcouncil.gov.uk">amanda.dignemalcolm@littlehorwoodparishcouncil.gov.uk</a>	Quarterly review of Parish Council accounts Budget setting with Clerk Review of Planning Applications Footpath walk with SS 20 mph campaign	Annual Asset Register review	Little Horwood Trust Parish Liaison Committee
<b>Chris Hooper</b> <a href="mailto:chris.hooper@littlehorwoodparishcouncil.gov.uk">chris.hooper@littlehorwoodparishcouncil.gov.uk</a>	PC Rep on LH Memorial Hall Management committee North Buckinghamshire Community Board representative Risk Assessment audit		Winslow & Villages Community Board LH Memorial Management committee
<b>Andrew Kane</b> <a href="mailto:andrew.kane@littlehorwoodparishcouncil.gov.uk">andrew.kane@littlehorwoodparishcouncil.gov.uk</a>	Defibrillator training & maintenance with SS Review of Planning Applications Review the website for compliance with transparency and accessibility regulations		
<b>Karen Jones</b> <a href="mailto:karen.jones@littlehorwoodparishcouncil.gov.uk">karen.jones@littlehorwoodparishcouncil.gov.uk</a>	Police liaison Review of Planning Applications		
<b>John Davis</b> <a href="mailto:john.davis@littlehorwoodparishcouncil.gov.uk">john.davis@littlehorwoodparishcouncil.gov.uk</a>	Review of Planning Applications		Little Horwood Trust

# **Little Horwood Parish Council 2025-6**

## **Little Horwood Parish Council Property List**

The Green

The Millennium Wood

The Spinney