Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

WESTHAM 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	No*		'Yes' means that this authority:
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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

WESTHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*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.*
1. Balances brought forward	698,104	604,388	*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	160,169	168,177	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	52,074	517,265	*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	30,799	31,651	*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	275,160	259,286	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	604,388	998,893	*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	561,372	954,882	*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	293,588	293,588	*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

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Annual Internal Audit Report 2024/25

WESTHAM PARISH COUNCIL

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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.			✓
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).*	✓		

	Yes	No	Not applicable
O. (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: 25/11/2024 13/05/2025 DD/MM/YYYY

Name of person who carried out the internal audit: M-WEBBER-MULBERRY LAS Ltd

Signature of person who carried out the internal audit: M Webb

Date: 13/05/2025

***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).

Westham Parish Council

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Variance £	Variance %	Code	Centre	Code Description
1		279,543	259,572			310		General Reserves
1		321,485	213,652			320		EMR CIL
1		20,548	6,203			321		EMR S106
1		76,527	76,527			322		EMR CIL 22/23
1		0	48,434			323		EMR CIL 23/24
1	Balances brought forward	**698,104**	**604,388**			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		160,169	168,177	8,008	5.00	1076	100	Precept
2	(+) Precept or Rates and Levies	**160,169**	**168,177**	8,008	5.00	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		1,093	1,200	107	9.79	1090	100	Interest Received
3		750	0	-750	-100.00	1100	100	Grants & Donation Received
3		195	210	15	7.69	1300	140	Allotment Rent
3		48,434	513,476	465,042	960.16	1400	100	CIL Income
3		1,602	2,379	777	48.50	1990	100	Other Income
3	(+) Total other receipts	**52,074**	**517,265**	465,191	893.33	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		25,050	25,649	599	2.39	4000	110	Staff Salary
4		5,749	6,003	254	4.42	4030	110	PAYE and NI
4	(-) Staff costs	**30,799**	**31,651**	852	2.77	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**	0		Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).		
6		675	360	-315	-46.67	4080	110	Payroll Services
6		22,150	24,124	1,974	8.91	4090	110	Agency Staff
6		545	605	60	11.01	4100	110	Training/Conferences
6		1,584	2,697	1,113	70.27	4120	110	Audit Fees
6		3,255	0	-3,255	-100.00	4125	110	Election costs
6		261	0	-261	-100.00	4130	110	Professional Fees
6		1,999	2,252	253	12.66	4140	110	Subscriptions & Memberships
6		3,713	3,701	-12	-0.32	4150	110	Insurance
6		307	0	-307	-100.00	4160	110	Stationery
6		61	21	-40	-65.57	4170	110	Postage
6		1,226	780	-446	-36.38	4180	110	Telephone & Broadband
6		1,797	1,413	-384	-21.37	4190	110	Website
6		160	147	-13	-8.13	4200	110	Photocopier
6		666	357	-309	-46.40	4210	110	IT
6		3,394	207	-3,187	-93.90	4220	110	Signage
6		750	1,935	1,185	158.00	4230	110	Grants Paid
6		9,506	8,524	-982	-10.33	4310	130	Electricity
6		1,000	0	-1,000	-100.00	4330	120	Rent
6		1,500	35	-1,465	-97.67	4340	120	Decorating
6		168	196	28	16.67	4360	120	Cleaning

Continued over page

Westham Parish Council

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Variance £	Variance %	Code	Centre	Code Description
6		3,808	7,282	3,474	91.23	4400	130	Replacement Lighting
6		2,000	0	-2,000	-100.00	4410	120	Maintenance
6		1,000	2,980	1,980	198.00	4410	140	Maintenance
6		19,223	24,645	5,422	28.21	4450	150	Grass Cutting
6		43,966	36,410	-7,556	-17.19	4460	150	Tree Maintenance
6		0	4,800	4,800		4465	150	Westham Pond
6		9,350	9,724	374	4.00	4470	150	Bins
6		456	0	-456	-100.00	4480	150	Noticeboards
6		2,341	2,660	319	13.63	4550	160	Inspections
6		136,852	118,912	-17,940	-13.11	4560	160	Adur Park
6		475	4,343	3,868	814.32	4570	160	Castle Bolton
6		971	175	-796	-81.98	4590	160	Hamble Road
6	(-) All other payments	**275,160**	**259,286**	-15,873	-5.77	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	**604,388**	**998,893**			Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		37,872	27,217			200		Current Bank A/c
8		70,074	71,060			210		Reserve Account
8		21,297	21,511			220		Post Office Account
8		432,129	835,094			230		Metro Bank
8	Total value of cash and short term investments	**561,372**	**954,882**			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		293,588	293,588	0	0.00			Total Fixed Assets
9	Total fixed assets plus long term investments and assets	**293,588**	**293,588**	0	0.00	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**	0		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		

Westham Parish Council

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
1		279,543	259,572	310		General Reserves
1		321,485	213,652	320		EMR CIL
1		20,548	6,203	321		EMR S106
1		76,527	76,527	322		EMR CIL 22/23
1		0	48,434	323		EMR CIL 23/24
1	Balances brought forward	**698,104**	**604,388**	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		160,169	168,177	1076	100	Precept
2	(+) Precept or Rates and Levies	**160,169**	**168,177**	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		1,093	1,200	1090	100	Interest Received
3		750	0	1100	100	Grants & Donation Received
3		195	210	1300	140	Allotment Rent
3		48,434	513,476	1400	100	CIL Income
3		1,602	2,379	1990	100	Other Income
3	(+) Total other receipts	**52,074**	**517,265**	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		25,050	25,649	4000	110	Staff Salary
4		5,749	6,003	4030	110	PAYE and NI
4	(-) Staff costs	**30,799**	**31,651**	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		675	360	4080	110	Payroll Services
6		22,150	24,124	4090	110	Agency Staff
6		545	605	4100	110	Training/Conferences
6		1,584	2,697	4120	110	Audit Fees
6		3,255	0	4125	110	Election costs
6		261	0	4130	110	Professional Fees
6		1,999	2,252	4140	110	Subscriptions & Memberships
6		3,713	3,701	4150	110	Insurance
6		307	0	4160	110	Stationery
6		61	21	4170	110	Postage
6		1,226	780	4180	110	Telephone & Broadband
6		1,797	1,413	4190	110	Website
6		160	147	4200	110	Photocopier
6		666	357	4210	110	IT
6		3,394	207	4220	110	Signage
6		750	1,935	4230	110	Grants Paid
6		9,506	8,524	4310	130	Electricity
6		1,000	0	4330	120	Rent
6		1,500	35	4340	120	Decorating
6		168	196	4360	120	Cleaning
6		3,808	7,282	4400	130	Replacement Lighting
6		2,000	0	4410	120	Maintenance
6		1,000	2,980	4410	140	Maintenance
6		19,223	24,645	4450	150	Grass Cutting
6		43,966	36,410	4460	150	Tree Maintenance
6		0	4,800	4465	150	Westham Pond

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
6		9,350	9,724	4470	150	Bins
6		456	0	4480	150	Noticeboards
6		2,341	2,660	4550	160	Inspections
6		136,852	118,912	4560	160	Adur Park
6		475	4,343	4570	160	Castle Bolton
6		971	175	4590	160	Hamble Road
6	(-) All other payments	**275,160**	**259,286**	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	**604,388**	**998,893**	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		37,872	27,217	200		Current Bank A/c
8		70,074	71,060	210		Reserve Account
8		21,297	21,511	220		Post Office Account
8		432,129	835,094	230		Metro Bank
8	Total value of cash and short term investments	**561,372**	**954,882**	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		293,588	293,588			Total Fixed Assets
9	Total fixed assets plus long term investments and assets	**293,588**	**293,588**	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).		

Westham Parish Council

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
1		279,543	259,572	310		General Reserves
1		321,485	213,652	320		EMR CIL
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1		76,527	76,527	322		EMR CIL 22/23
1		0	48,434	323		EMR CIL 23/24
1	Balances brought forward	**698,104**	**604,388**	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		160,169	168,177	1076	100	Precept
2	(+) Precept or Rates and Levies	**160,169**	**168,177**	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		1,093	1,200	1090	100	Interest Received
3		750	0	1100	100	Grants & Donation Received
3		195	210	1300	140	Allotment Rent
3		48,434	513,476	1400	100	CIL Income
3		1,602	2,379	1990	100	Other Income
3	(+) Total other receipts	**52,074**	**517,265**	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		25,050	25,649	4000	110	Staff Salary
4		5,749	4,502	4030	110	PAYE and NI
4	(-) Staff costs	**30,799**	**30,151**	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		675	360	4080	110	Payroll Services
6		22,150	24,124	4090	110	Agency Staff
6		545	605	4100	110	Training/Conferences
6		1,584	1,825	4120	110	Audit Fees
6		3,255	0	4125	110	Election costs
6		261	0	4130	110	Professional Fees
6		1,999	2,252	4140	110	Subscriptions & Memberships
6		3,713	3,701	4150	110	Insurance
6		307	0	4160	110	Stationery
6		61	21	4170	110	Postage
6		1,226	780	4180	110	Telephone & Broadband
6		1,797	1,413	4190	110	Website
6		160	147	4200	110	Photocopier
6		666	357	4210	110	IT
6		3,394	207	4220	110	Signage
6		750	1,935	4230	110	Grants Paid
6		9,506	8,524	4310	130	Electricity
6		1,000	0	4330	120	Rent
6		1,500	35	4340	120	Decorating
6		168	196	4360	120	Cleaning
6		3,808	7,282	4400	130	Replacement Lighting
6		2,000	0	4410	120	Maintenance
6		1,000	2,980	4410	140	Maintenance
6		19,223	24,645	4450	150	Grass Cutting
6		43,966	36,410	4460	150	Tree Maintenance
6		0	4,800	4465	150	Westham Pond

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Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
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6		456	0	4480	150	Noticeboards
6		2,341	2,660	4550	160	Inspections
6		136,852	118,912	4560	160	Adur Park
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6		971	175	4590	160	Hamble Road
6	(-) All other payments	**275,160**	**258,413**	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	**604,388**	**1,001,266**	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		37,872	27,217	200		Current Bank A/c
8		70,074	71,060	210		Reserve Account
8		21,297	21,511	220		Post Office Account
8		432,129	835,094	230		Metro Bank
8	Total value of cash and short term investments	**561,372**	**954,882**	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	**0**	**0**	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).		

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

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	698,104	604,388				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	160,169	168,177	8,008	5.00%	NO		
3 Total Other Receipts	52,074	517,265	465,191	893.33%	YES	CIL funding received from District Council. The amount was £465,042. Other income of £777, a small increase in interest of £107 and an extra allotment rent of £15	
4 Staff Costs	30,799	31,651	852	2.77%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	275,160	259,286	-15,874	5.77%	NO		
7 Balances Carried Forward	604,388	998,893				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	561,372	954,882				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	293,588	293,588	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Westham Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2025

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2025	Current A/c	27,217.08	
31/03/2025	Reserve A/c	71,060.03	
31/03/2025	Post Office A/c	21,511.02	
31/03/2025	Metro Bank	835,094.03	
			954,882.16

Receipts not on Bank Statement

	0.00
Closing Balance	**954,882.16**

All Cash & Bank Accounts

1	Current Bank A/c	27,217.08
2	Reserve Account	71,060.03
3	Post Office Account	21,511.02
4	Metro Bank	835,094.03
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	**954,882.16**

Bank Reconciliation Statement as at 31/03/2025
for Cashbook 1 - Current Bank A/c

Bank Statement Account Name (s)	Statement Date	Page	Balances
Current A/c	31/03/2025		27,217.08
			27,217.08
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			27,217.08
Unpresented Receipts (Plus)			
		0.00	
			0.00
			27,217.08
		Balance per Cash Book is :-	**27,217.08**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Westham Parish Council

Bank Reconciliation Statement as at 31/03/2025
for Cashbook 2 - Reserve Account

Bank Statement Account Name (s)	Statement Date	Page	Balances
Reserve A/c	31/03/2025		71,060.03
			71,060.03
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			71,060.03
Unpresented Receipts (Plus)			
		0.00	
			0.00
			71,060.03
		Balance per Cash Book is :-	**71,060.03**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Westham Parish Council

Bank Reconciliation Statement as at 31/03/2025
for Cashbook 3 - Post Office Account

Bank Statement Account Name (s)	Statement Date	Page	Balances
Post Office A/c	31/03/2025		21,511.02
			21,511.02
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			21,511.02
Unpresented Receipts (Plus)			
		0.00	
			0.00
			21,511.02
		Balance per Cash Book is :-	**21,511.02**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 31/03/2025
for Cashbook 4 - Metro Bank

Bank Statement Account Name (s)	Statement Date	Page	Balances
Metro Bank	31/03/2025		835,094.03
			835,094.03
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			835,094.03
Unpresented Receipts (Plus)			
		0.00	
			0.00
			835,094.03
		Balance per Cash Book is :-	**835,094.03**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Westham Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2025

Explains the difference between boxes 7 & 8 on the Annual Return

Code	Description	Last Year £	This Year £
	Total Reserves	**604,388.09**	**998,893.37**
105	VAT Control A/c	44,453.63	46,384.00
	Less Total Debtors	**44,453.63**	**46,384.00**
500	Creditors	1,437.36	1,500.79
510	Accruals	0.00	872.00
	Plus Total Creditors	**1,437.36**	**2,372.79**
	Equals Total Cash and Bank Accounts	**561,371.82**	**954,882.16**
200	Current Bank A/c	37,871.61	27,217.08
210	Reserve Account	70,073.86	71,060.03
220	Post Office Account	21,297.46	21,511.02
230	Metro Bank	432,128.89	835,094.03
	Total Cash and Bank Accounts	**561,371.82**	**954,882.16**

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis <u>only</u>)

Please complete the highlighted boxes.

Name of smaller authority: WESTHAM PARISH COUNCIL

County area (local councils and parish meetings only):

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net differnece between them is equal to the difference between Boxes 7 and 8.

		£	£
Box 7: Balances carried forward			**998,893.37**
Deduct:	Debtors **(enter these as negative numbers)**		
	VAT Control A/C	46,384.00	
		46,384.00	
Deduct:	Payments made in advance (prepayments) **(enter these as negative numbers)**		
	2		
		-	
Total deductions			46,384.00
Add:			
	Creditors (must not include community infrastructure levy (CIL) receipts)		
	HMRC	1,500.79	
	Accruals	872.00	
		2,372.79	
Add:			
	Receipts in advance (must not include deferred grants/loans received)		
	1		
	2		
		-	
Total additions			2,372.79
Box 8: Total cash and short term investments			**954.882.16**

Current Bank Account	27,217.08
Reserve Account	71,060.03
Post Office Account	21,511.02
Metro Bank	835,094.03

Westham Parish Council

Income and Expenditure Account for Year Ended 31 March 2025

31st March 2024		31 March 2025
	Operating Income	
212,048	General Income	685,232
195	Allotments	210
212,243	Total Income	**685,442**
	Running Costs	
73,342	Administration	70,251
4,668	Building Costs	231
13,315	Street Lighting	15,805
1,000	Allotments	2,980
72,994	Grounds Maintenance	75,579
140,639	Play Area	126,090
305,958	Total Expenditure	**290,937**
	General Fund Analysis	
279,543	Opening Balance	259,572
212,243	Plus : Income for Year	685,442
491,786		945,014
305,958	Less : Expenditure for Year	290,937
185,828		654,077
(73,744)	Transfers TO / FROM Reserves	361,346
259,572	**Closing Balance**	**292,730**

Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12

Cost Centre Report

		Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	General Income							
1076	Precept	168,177	168,177	0			100.0%	
1090	Interest Received	1,200	600	(600)			200.0%	
1100	Grants & Donation Received	0	500	500			0.0%	
1400	CIL Income	513,476	100	(513,376)			513476.5	418,371
1990	Other Income	2,379	500	(1,879)			475.8%	
	General Income :- Income	**685,232**	**169,877**	**(515,355)**			**403.4%**	**418,371**
	Net Income	**685,232**	**169,877**	**(515,355)**				
6001	less Transfer to EMR	478,371	0	(478,371)				
	Movement to/(from) Gen Reserve	**206,861**	**169,877**	**(36,984)**				
110	Administration							
4000	Staff Salary	25,649	27,000	1,351		1,351	95.0%	
4030	PAYE and NI	6,003	2,000	(4,003)		(4,003)	300.1%	
4080	Payroll Services	360	500	140		140	72.0%	
4090	Agency Staff	24,124	25,000	876		876	96.5%	
4100	Training/Conferences	605	500	(105)		(105)	121.0%	
4105	Hall Hire	0	50	50		50	0.0%	
4110	Bank Charges	0	10	10		10	0.0%	
4120	Audit Fees	2,697	2,000	(697)		(697)	134.9%	
4125	Election costs	0	100	100		100	0.0%	
4130	Professional Fees	0	100	100		100	0.0%	
4140	Subscriptions & Memberships	2,252	2,300	48		48	97.9%	
4150	Insurance	3,701	4,000	299		299	92.5%	
4160	Stationery	0	200	200		200	0.0%	
4170	Postage	21	20	(1)		(1)	104.2%	
4180	Telephone & Broadband	780	1,200	420		420	65.0%	
4190	Website	1,413	2,000	587		587	70.7%	
4200	Photocopier	147	500	353		353	29.4%	
4210	IT	357	500	143		143	71.4%	
4220	Signage	207	1,000	793		793	20.7%	
4230	Grants Paid	1,935	4,000	2,065		2,065	48.4%	
4350	Equipment	0	200	200		200	0.0%	
	Administration :- Indirect Expenditure	**70,251**	**73,180**	**2,929**	**0**	**2,929**	**96.0%**	**0**
	Net Expenditure	**(70,251)**	**(73,180)**	**(2,929)**				

Continued over page

Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
120 Building Costs							
4330 Rent	0	1,500	1,500		1,500	0.0%	
4340 Decorating	35	500	465		465	7.0%	
4350 Equipment	0	50	50		50	0.0%	
4360 Cleaning	196	200	4		4	98.1%	
4410 Maintenance	0	1,000	1,000		1,000	0.0%	
Building Costs :- Indirect Expenditure	**231**	**3,250**	**3,019**	**0**	**3,019**	**7.1%**	**0**
Net Expenditure	**(231)**	**(3,250)**	**(3,019)**				
130 Street Lighting							
4310 Electricity	8,524	7,000	(1,524)		(1,524)	121.8%	
4400 Replacement Lighting	7,282	4,000	(3,282)		(3,282)	182.0%	
Street Lighting :- Indirect Expenditure	**15,805**	**11,000**	**(4,805)**	**0**	**(4,805)**	**143.7%**	**0**
Net Expenditure	**(15,805)**	**(11,000)**	**4,805**				
140 Allotments							
1300 Allotment Rent	210	200	(10)			105.0%	
Allotments :- Income	**210**	**200**	**(10)**			**105.0%**	**0**
4410 Maintenance	2,980	500	(2,480)		(2,480)	596.0%	
Allotments :- Indirect Expenditure	**2,980**	**500**	**(2,480)**	**0**	**(2,480)**	**596.0%**	**0**
Net Income over Expenditure	**(2,770)**	**(300)**	**2,470**				
150 Grounds Maintenance							
4350 Equipment	0	500	500		500	0.0%	
4450 Grass Cutting	24,645	20,000	(4,645)		(4,645)	123.2%	
4460 Tree Maintenance	36,410	20,000	(16,410)		(16,410)	182.0%	
4465 Westham Pond	4,800	4,000	(800)		(800)	120.0%	
4470 Bins	9,724	6,000	(3,724)		(3,724)	162.1%	
4480 Noticeboards	0	100	100		100	0.0%	
Grounds Maintenance :- Indirect Expenditure	**75,579**	**50,600**	**(24,979)**	**0**	**(24,979)**	**149.4%**	**0**
Net Expenditure	**(75,579)**	**(50,600)**	**24,979**				
160 Play Area							
4550 Inspections	2,660	2,000	(660)		(660)	133.0%	
4560 Adur Park	118,912	3,500	(115,412)		(115,412)	3397.5%	113,731
4570 Castle Bolton	4,343	500	(3,843)		(3,843)	868.6%	3,293

Continued over page

Detailed Income & Expenditure by Budget Heading 31/03/2025

Month No: 12 | **Cost Centre Report**

		Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4580	Cherwell Close	0	500	500		500	0.0%	
4590	Hamble Road	175	500	325		325	35.0%	
	Play Area :- Indirect Expenditure	**126,090**	**7,000**	**(119,090)**	**0**	**(119,090)**	**1801.3%**	**117,024**
	Net Expenditure	**(126,090)**	**(7,000)**	**119,090**				
6000	plus Transfer from EMR	117,024	0	(117,024)				
	Movement to/(from) Gen Reserve	**(9,066)**	**(7,000)**	**2,066**				

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	**685,442**	**170,077**	**(515,365)**			**403.0%**	
Expenditure	**290,937**	**145,530**	**(145,407)**	**0**	**(145,407)**	**199.9%**	
Net Income over Expenditure	**394,505**	**24,547**	**(369,958)**				
plus Transfer from EMR	**117,024**	0	(117,024)				
less Transfer to EMR	**478,371**	0	(478,371)				
Movement to/(from) Gen Reserve	**33,159**	**24,547**	**(8,612)**				