



Friday 4th July 2025

To: The Members of Whitwick Parish Council

(Chair Sue Colledge, Cllr Audrey Barker, Cllr Tony Barker, Cllr Amanda Briers, Cllr Phil Casson, Cllr Tony Gillard, Cllr Peter Moulton, Cllr Andy Roach, Cllr Ray Woodward, Cllr Michael Wyatt)

Dear Councillors,

NOTICE OF EXTRAORDINARY COUNCIL MEETING
WHITWICK PARISH COUNCIL

I hereby give notice that an extraordinary council meeting of Whitwick Parish Council will be held at:

Whitwick Bowling Pavilion, Whitwick Park, North Street, Whitwick,
Coalville, Leicestershire LE67 5HB on

Thursday 10th July 2025 at 11.00am

All members of the Council are hereby summoned to attend for the purpose of considering and resolving the business to be transacted at the meeting as set out below.

The public and press are invited to attend meetings of the Parish Council.

In accordance with The Openness of Local Government Bodies Regulations 2014 the meeting may be recorded by any form of audio, visual or electronic means.

To view the full agenda, please visit www.whitwickpc.org or contact our office team for a copy on 01530 459527 or email clerk@whitwickparishcouncil.gov.uk.

Cllr Peter Moulton
Vice Chairman (in Chair's absence)

AGENDA

1. APOLOGIES

To receive and approve any apologies for absence.

2. DECLARATIONS OF INTEREST

To receive any declarations of interest in regard to any agenda items.

3. ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2024-2025 (AGAR)

To consider and approve documents relating to the 2024-2025 AGAR.

- | | |
|--|--------------------------|
| a) To receive the Annual Internal Auditor's Report 2024-2025 | <u>APPENDIX A</u> |
| b) To consider recommendations or matters arising from the internal auditor's report | |
| c) To complete and sign the Annual Governance Statement 2024-2025 | <u>APPENDIX B</u> |
| d) To receive and sign the Accounting Statements 2024-2025 | <u>APPENDIX C</u> |
| e) To receive and consider the bank reconciliation 2024-2025 | <u>APPENDIX D</u> |
| f) To receive and consider the explanation of variances | <u>APPENDIX E</u> |
| g) To receive and consider the breakdown of reserves held | <u>APPENDIX F</u> |
| h) To agree the dates for the period of public rights | <u>APPENDIX G</u> |

4. DATE OF NEXT COUNCIL MEETINGS

7pm Thursday 17th July 2025

7pm Thursday 18th September 2025

7pm Thursday 16th October 2025

5. FUTURE AGENDA ITEMS

To note that all future agenda items should be raised with the Parish Clerk for consideration.

N.B. THIS IS A COUNCIL MEETING HELD IN PUBLIC AND THERE IS A STATUTORY RIGHT FOR ANYONE TO RECORD IT. Please can everyone read this advice and important information.

Standing Order 5.8 states: Photographing, recording, broadcasting or transmitting the proceedings of a meeting by any means is permitted." The Council asks to be notified prior to the start of the meeting so that councillors and members of the public are aware. Please note the Chairman has the right to ask for the recording be stopped if the Chairman reasonably believed that the meeting is being disrupted because of the recording, if the recording is preventing the public participating or is inhibiting community involvement or if the meeting moves into confidential session. If you object to being recorded, please notify the Chairman or Parish Clerk. We will endeavour to ensure that your objections are respected. However, we are not able to guarantee this. This is a meeting held in public and there is a statutory right for anyone to record it. Anyone at the meeting may use Twitter, Facebook or similar social media provided that the Chairman does not consider their actions are disrupting the proceedings of the meeting.

WHITWICK PARISH COUNCIL

ENTER PUBLIC WEBSITE ADDRESS www.whitwickpc.org.uk ENTER WEBSITE 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.			✓
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. <i>(If the authority had a limited assurance review of its 2023/24 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 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)</i> .	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
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

08/07/2025

Name of person who carried out the internal audit

Cathy Walsh

LRALC Internal
Audit ServiceSignature of person who
carried out the internal auditCathy Walsh *see my narrative report for
explanation of 'no' markings

Date

09/07/2025

***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).

Internal Audit Report

to be read in conjunction with the Annual Internal Audit Report in the
Annual Governance and Accountability Return 2024-2025

Name of Authority:	Whitwick Parish Council		
Name of Internal Auditor:	Cathy Walsh	Year ending:	31 March 2025
Date audit carried out:	08 July 2025	Date of report:	09 July 2025

Internal audit is the periodic independent review of an authority's internal controls. This should result in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the authority's internal controls should be a day-to-day function through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of an authority to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The proper practices referred to in the [Local Audit and Accountability Act 2014](#) and [Accounts and Audit Regulations 2015](#) are set out in the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide*. This is a guide to the accounting practices to be followed by local councils which sets out the appropriate standard of financial reporting to be followed.

- Para 4.11 of the *Practitioners' Guide* asserts that the independence of the appointed person or firm should be reviewed every year.
- Para 4.16 requires that authorities should carry out a review of the effectiveness of their overall internal audit arrangements, at least once each year.
- Para 5.103 specifies that the authority should take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit.

This report is addressed to the Chair of Council or Parish Meeting for circulation to all members. It must be considered in a meeting of the full council or parish meeting.

The authority needs to have considered all matters brought to its attention by its the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate. *Practitioners Guide* 1.39

To the Chair of the Council:

I completed the year-end audit of the council remotely on 08 July 2025. I would like to take the opportunity to thank Sharon Kaye for her co-operation and assistance in delivering the council's internal audit. Unfortunately, due to a number of internal issues, the council was delayed in providing the information required for internal audit and could not meet the timescales for submission of the AGAR to the External Auditor (Moore UK). The Council was granted an extension from Moore UK until 11 July 2025.

In preparation for the audit, I examined the publicly available information displayed on the council's website, including the council's policies, procedures, agendas, minutes, financial and other records. I sought evidence to confirm that the previous year's Internal and External Audit reports had been properly reported to the council and where necessary acted upon by the council.

During my audit I also examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due processes (i.e. compliance with the proper practices as set out in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioners Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control, year-end procedures and compliance with the publication requirements of the 2023-2024 AGAR.

I tested all the aspects of the council's internal controls that I am required to consider, based on the information made available to me I am satisfied that with the exception of control objectives C, D and G the internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Reports from internal and external auditors 2023-2024

Have comments from the internal audit 2023-2024 been addressed?

Comment or recommendation from internal auditor 2023-2024	Comment from internal auditor for this report
Update and review the Standing Orders. Remove obsolete legislation relating to remote meetings.	While the document was not reviewed during the 2024-2025 audit period, the published document has been updated and is marked as being approved on 16 June 2025. The minutes of this meeting have not been produced, so I am unable to confirm the approval process.
The council has not reviewed its Financial Regulations since May 2022.	While the document was not reviewed during the 2024-2025 audit period, the published document has been updated and is marked as being approved on 16 June 2025. The minutes of this meeting have not been produced, so I am unable to confirm the approval process.
The council's Risk Assessment & Management Schedule was not reviewed during 2023-2024. Date of last review May 2022. Review the Risk Assessment & Management Schedule.	The council's Risk Assessment & Management Schedule review is still overdue. Therefore, I have answered 'No' to assertion C on the Annual Internal Audit Report.



Parish and town councils with annual turnover in excess of £200,000 should as best practice comply with the Local Government Transparency Code 2015.	<p>The Transparency Code 2015 applies to all authorities which has a gross annual income or expenditure in excess of £200k. Whitwick Parish Council meets the definition of a local authority covered by the requirements of the code.</p> <p>The code sets out the minimum data that local authorities should be publishing, how often it should be published and how it should be published. I recommend the council publishes all required information in line with the guidance.</p>
Ensure figures inputted in the cashbook are entered correctly.	I have not found any evidence of this happening again.
The council has a management agreement in place for the Walkers Flats Allotment site. The agreement began on 01 October 2017 and runs for five years. It expired on 30 September 2022.	The document has now been reviewed. Minute reference 27.02.25 25-081. The agreement expires on 30 September 2025.

Councils subject to a Limited Assurance Review for 2023-2024

Have comments from the external audit 2023-2024 been addressed?

Comment or recommendation from external auditor 2023-2024	Comment from internal auditor for this report
Section 1 and 2 of the AGAR was completed as approved on 20 June 2024 however no minute references have been entered. The Council must update this reference, initial and date this update and publish the updated AGAR online, and in future minute references are to be completed in full.	The council has not complied with this instruction. The published AGAR [2023-2024] still omits the minute references.
Section 16(1) of the Audit and Accounts Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. In future, the Council should ensure that this notice is available on their website alongside the signed external audit report and the audited AGAR.	This information has been published for the 2023-2024 audit.
The Council has recorded a 'Yes' response at Assertion 5 effectively reporting that it has completed an assessment of risks facing the authority and taken any necessary steps to manage those risks in the year under review. Since control objective C of the Annual Internal Auditor's Report (AIAR) has been answered 'No', we would have expected Assertion 5 to be consistent with the AIAR.	The council did not review its Risk Assessment & Management Schedule during 2024-2025. Therefore, I expect the council to answer 'No' to Assertion 5 when completing the Annual Governance Statement on the 2024-2025 AGAR.

Recommendations for this report

Recommendations from internal auditor 2024-2025

Area for consideration or improvement	Recommendation
Data protection and security The council publishes copies of emails, letters and invoices as part of the meeting agenda paperwork. Under GDPR requirements disclosing personal information could be a potential data breach. Invoices often contain sensitive financial information, such as bank account details, which can be exploited for fraudulent activities.	Consider whether it is necessary to publish the information. Redact personal/sensitive data. As per the council's Financial Regulations, para 6.2., the council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. See the Practitioners' Guide 2025, paras 5.117 to 5.128 for further guidance.
Precept & Budget I am unable to find any evidence of the council having agreed a budget and it is questionable as to whether the precept setting was correct in that the minuted conclusion that was voted upon appears to be an increase of 10% in last year's precept (figure not stated). Minute reference 25.01.24 3451.	In accordance with relevant legislation, the authority needs to prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year. Practitioners' Guide 2025, 1.8. I am unable to confirm the precept or rates requirement resulted from an adequate budgetary process as the minute makes no reference of any figures and so I am obliged to answer 'No' to control objective D on the AIAR.
Risk Assessment The council's Risk Assessment & Management Schedule was not reviewed during 2024-2025. Date of last review was May 2022.	The review is now 3 years overdue. The council should address this as soon as possible. For internal auditors to answer 'Yes' to control objective C the council should ensure that it has prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc. I expect the council to answer 'No' to Assertion 5 when completing the Annual Governance Statement on the 2024-2025 AGAR.
Salary Payments I looked at the paper trail for September and October 2024 payroll. I found a number of errors in several of the payments made. The clerk explained this was due to a combination of manual accounting errors, overpayments and due to moving to an end of month payment system. The errors with the exception of an underpayment of £20 were rectified.	This must serve as a cautionary reminder to all concerned in the importance of the need for vigilance in this important aspect of financial management. Due to the number of errors I encountered I am obliged to answer 'No' to control objective G.

Areas in the 2024-2025 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

Internal control objective:

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

To warrant a positive response to control objective C it is expected that that authorities have prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc. As the council has not reviewed its Risk Assessment & Management Schedule since May 2022 I have answered 'No' to control objective C.

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

I am unable to confirm the precept or rates requirement resulted from an adequate budgetary process as the minute makes no reference of any figures and so I am obliged to answer 'No' to control objective D.

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

The council does not operate a petty cash system and so I have ticked 'Not Covered' to control objective F.

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.

Due to the number of errors I encountered on the sample of payroll transactions I checked, I am obliged to answer 'No' to control objective G.

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.

The authority had a limited assurance review of its 2023-2024 AGAR so I ticked 'not covered' to control objective K.

Yours sincerely,



Cathy Walsh
Internal Auditor to the Council



Section 2 - Accounting Statements 2024-2025

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	307,452	328,040
2. Annual precept	282,900	311,190
3. Total other receipts	48,468	32,128
4. Staff costs	85,115	93,766
5. Loan interest/capital repayments	0	0
6. Total other payments	225,665	212,024
7. Balances carried forward	328,040	365,568
8. Total cash and investments	313,742	333,560
9. Total fixed assets and long-term assets	147,599	185,437
10. Total borrowings	0	0

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

WHITWICK 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
			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 PUBLIC <https://www.whitwickpc.org.uk/> PAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

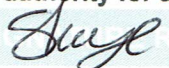
WHITWICK PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	307,452	328,040	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	282,900	311,190	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	48,468	32,128	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	85,115	93,766	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	225,665	212,024	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	328,040	365,568	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	313,742	333,560	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	147,599	185,437	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

03/07/2025

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

APPENDIX D

12

27 June 2025 (2024 - 2025)

Whitwick Parish Council

Prepared by: SHARON KAYE Step Date: 27/6/25
PARISH Name and Role (Clerk/RFO etc) RFO
CLERK.

Approved by: _____ Date: _____
 Name and Role (RFO/Chair of Finance etc)

Bank Reconciliation at 31/03/2025			
	Cash in Hand 01/04/2024		313,742.42
	ADD Receipts 01/04/2024 - 31/03/2025		361,013.58
			674,756.00
	SUBTRACT Payments 01/04/2024 - 31/03/2025		341,195.98
A	Cash in Hand 31/03/2025 (per Cash Book)		333,560.02
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2025	0.00	
	Current Unity 31/03/2025	95,541.52	
	Deposit Unity 31/03/2025	13,018.50	
	Investment CCLA 31/03/2025	225,000.00	
			333,560.02
	Less unrepresented payments		
			333,560.02
	Plus unrepresented receipts		
B	Adjusted Bank Balance		333,560.02
A = B Checks out OK			

Whitwick Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	Last Year £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	307451.58	328039.58				BALANCE B/F AGREES
2	Annual precept	282900.00	311190.00	28290.00	10%	No	
3	Total other receipts	48468.00	32128.42	-16339.58	34%	Yes	A grant of £18500 was received in year 2023-2024 but no grants have been received this year. All other income has increased this year.
4	Staff Costs	85115.00	93766.12	8651.12	10%	No	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	225665.00	212023.54	-13641.46	6%	No	
7	Balances carried forward	328039.58	365568.34	37528.76	11%	No	
8	Total Cash and Short Term Investments	313742.42	333560.02	19817.60	6%	No	
9	Total Fixed Assets and Long Term Investments	147599.00	185437.22	37838.22	26%	Yes	An accounting error has been found in the asset register spreadsheet from the previous year. A copy of the spreadsheet has been provided to the internal auditor. £1419.00 has been found where columns were added incorrectly and £36,330 overall where 2 play equipment areas total had been missed out.
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Whitwick Parish Council

BALANCE SHEET

31/03/2025

(Last) Year Ended 31 Mar 2024		(Current) Year Ended 31 Mar 2025	
£		£	
	CURRENT ASSETS		
	Stocks and stores		
	Work in progress		
	Debtors (Net of provision for doubtful debts)		
450.00	Prepayments		
14,815.16	VAT Recoverable	35,338.32	
	Temporary lendings (investments)		
313,742.42	Cash in hand	333,560.02	
329,007.58	TOTAL ASSETS	368,898.34	
	CURRENT LIABILITIES		
968.00	Creditors	3,330.00	
<u>328,039.58</u>	NET ASSETS	<u>365,568.34</u>	
	Represented by:		
226,188.26	General fund Balance	247,364.43	
	Reserves:		
	Capital		
101,851.32	Earmarked	118,203.91	
	Adjustments		
<u>328,039.58</u>		<u>365,568.34</u>	

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed



Responsible Financial Officer

Date



APPENDIX G

WHITWICK PARISH COUNCIL**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF
UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN****ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)****NOTICE****1. Date of announcement Thursday 10th July 2025**

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:

Sharon Kaye, Parish Clerk
Community Office, 3A Market Place, Whitwick,
Coalville, Leicestershire LE67 3DT
Telephone: 01530 459527
Email: clerk@whitwickparishcouncil.gov.uk

commencing on: Friday 11th July 2025

and ending on: Thursday 21st August 2025

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

Moore (Ref AP/HD)
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ

**5. This announcement is made by (Sharon Kaye, Responsible Financial Officer, Whitwick Parish Council**

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.