



Thursday 18th June 2026

To: The Members of Whitwick Parish Council

(Chair Sue Colledge, Cllr Audrey Barker, Cllr Tony Barker, Cllr Elijah Bennett, 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

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

**Whitwick Park Hall, Whitwick Park, North Street, Whitwick, Coalville,
Leicestershire LE67 5HB on**

Thursday 25th June 2026 at 6.00pm

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.

A handwritten signature in black ink, appearing to read "S. Colledge".

Cllr Sue Colledge
Chair

3a Market Place, Whitwick, Coalville, Leicestershire LE67 5DT
Phone: 01530 459527 Email: clerk@whitwickparishcouncil.gov.uk Website: www.whitwickpc.org.uk

AGENDA

26-261 APOLOGIES

To receive and approve apologies for absence.

26-262 DECLARATIONS OF INTEREST

To receive any declarations of interest, in regard to any agenda item.

26-263 PUBLIC PARTICIPATION SESSION

To receive representation and questions from the public in respect of items of business on the agenda.

26-264 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025-2026 (AGAR) – ANNUAL INTERNAL AUDITOR’S REPORT

APPENDIX A

To receive the Annual Internal Auditor’s Report 2025-2026

26-265 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025-2026 (AGAR) – INTERNAL AUDITOR REPORT RECOMMENDATIONS

To consider recommendations or matters arising from the internal auditor’s report 2025-2026

26-266 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025-2026 (AGAR) – ANNUAL GOVERNANCE STATEMENT

APPENDIX B

To complete and sign the Annual Governance Statement 2025-2026

26-267 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025-2026 (AGAR) – ACCOUNTING STATEMENTS

APPENDIX C

To receive and sign the Accounting Statements 2025-2026

26-268 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025-2026 (AGAR) – BANK RECONCILIATION

APPENDIX D

To receive and consider the bank reconciliation 2025-2026

26-269 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025-2026 (AGAR) – EXPLANATION OF VARIANCES

To receive and consider the explanation of variances

26-270 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025-2026 (AGAR) – BREAKDOWN OF RESERVES HELD

APPENDIX E

To receive and consider the breakdown of reserves held

26-271 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025-2026 (AGAR) – DATES FOR THE PERIOD OF PUBLIC RIGHTS

APPENDIX F

To agree the dates for the period of public rights

26-272 ANNUAL INSURANCE

To receive an update from the Parish Clerk regarding the annual insurance policy review and approve the insurance quote for 2026-2027, if available.

26-273 STAFFING COMMITTEE MEETING MINUTES

To receive and note the Staffing Committee meeting minutes from 22nd January 2026.

26-274 COUNCIL MEETING MINUTES

To approve the minutes of the Council meeting, held on:

21st May 2026

9th June 2026

26-275 PARISH CLERK REPORT

To receive a report from the Parish Clerk.

26-276 DATE OF NEXT COUNCIL MEETING

Thursday 16th July 2026 7pm Full Council meeting, at Whitwick Park Hall

Thursday 17th September 2026 7pm Full Council meeting, at Whitwick Park Hall

Thursday 15th October 2026 7pm Full Council meeting, at Whitwick Park Hall

26-277 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 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 Manager. 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.

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WHITWICK PARISH COUNCIL

www.whitwickparishcouncil.org.uk

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. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only)	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: 23/06/2026
Name of person who carried out the internal audit: Catherine Camp FSLCC;PIALC

Signature of person who carried out the internal audit

Date

23/06/2026

*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).

Narrative Internal Audit Report

to be read in conjunction with the Annual Internal Audit Report in the
Annual Governance and Accountability Return 2025 - 2026

Name of Authority:	WHITWICK Parish Council		
Name of Internal Auditor:	Catherine Camp	Year ending:	31 March 2026
Date audit carried out:	23 June 2026	Date of report:	23 June 2026

As internal auditor, I confirm that I am independent of your authority and competent as required by the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide*. I confirm that I have no connection with your authority that will conflict with my role as internal auditor and that I am not involved in any aspect of decision-making, management or control of your authority.

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 *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.

- Section 4.11 of the *Practitioners' Guide* asserts that the personal, financial and professional independence of the appointed person or firm should be reviewed every year.
- Section 4.16 requires that authorities should carry out a review of the effectiveness of their overall internal audit arrangements, at least once each year.
- In addition, section 1.38 specifies that the authority is required to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.

Failure to take appropriate action may lead to a qualified audit opinion.

This report is addressed to your chair for circulation to all members. It should be considered in a meeting of the full council or parish meeting.



To the Chair of Whitwick Parish Council

I met with Sharon Kaye, (Clerk & Responsible Financial Officer) on 23rd June 2026 to carry out an Internal Audit of Whitwick Parish Council.

The Internal Audit was carried out by scrutiny of the parish website, email, and a video-conference zoom call. I would like to take the opportunity to thank Sharon for her assistance with providing the required documents to allow me to test both the procedural and financial governance of the council.

Whitwick Parish Council has 11 seats, and at the time of the Internal Audit they had a full compliment of 11 Councillors. This means that they need 4 Councillors present to be quorate.

I firstly checked that last years Audit paperwork was published on the parish website. All required documents were available as required by Regulation 15 (2) Accounts and Audit Regulations 2015, however since the Internal Audit was carried out very late last year the period for exercise of public rights did not include the first 10 days of July as required by legislation.

I examined councils' arrangements for the management and control of its bookkeeping, risk assessment, budget setting and monitoring, asset register, payroll, due process and compliance with proper practises as set out in the Practitioners Guide.

Risk assessments have been carried out during the year, Standing Orders, Financial Regulations and policy documents have been reviewed.

The Council does not record money received or payments made within the minutes, and although the bank balance is reported and minuted at each meeting the recording of financial data is not minuted in a clear and transparent way. Spend against budget was not monitored on a regular basis and quarterly bank reconciliations were not provided to councillors and recorded in the minutes..

Minutes are not produced in a timely manner for approval at the following meeting. A council should sign off the previous minutes at the next available council meeting and ensure they are dated and signed to verify that they are an accurate record of proceedings. It is not acceptable to sign off minutes from a meeting held in January in July.

The schedule of meeting dates is agreed annually but is regularly altered with additional meetings added at short notice, which will make it difficult for residents to know when meetings are taking place.

On questioning the Clerk I am satisfied that there is effective segregation between setting up of online payments and physical release of those payments. For improved transparency the list of money received each month, and the list of payments made should be included as part of the minutes since the minutes are the formal record of the decisions of the meeting.

The Council is not eligible to hold the General Power of Competence so they must have a separate column within the cashbook to record any spend under LGA 1972 s137.

When relying on the Free Reserve LGA s137 to make payments, the decision must be specifically authorised by resolution, and the Council must satisfy themselves that it is in the interests of the parishioners. eg "Resolved that the Council in accordance with its powers under sections 137 of the Local Government Act 1972, should incur the following expenditure, which in the opinion of the Council, is in the interest of the area or its inhabitants and will benefit them in a manner comensurate with the expenditure".

The Transparency Code for Small Authorities 2015 applys to Whitwick since it is of over £200,00. The Council needs to ensure it complies with this code, which requires a minimum of quarterly publishing of expenditure >£500 and publishing of any contracts of >£5000 (to be published not later than one month after the quarter).

The Council needs to familiarise themselves with the code to ensure full compliance.



Reports from internal and external auditors 2024-2025

All smaller authorities	
Have comments from the internal audit 2024-2025 been considered and addressed?	
Comment from internal auditor 2024-2025	Response from internal auditor for this report
Personal information needs to be redacted in line with GDPR requirements from Agenda documents.	Personal information is now being redacted and the Clerk has attended GDPR training.
An annual Risk Assessment was not carried out	Risk Assessment was carried out JULY 2025
The budgetary process was not recorded adequately within the minutes.	The Budgetary process was properly recorded. Both budget figures and precept figures were minuted.
Errors were found on payroll transactions	I found no evidence of any further errors.

Smaller authorities subject to a Limited Assurance Review for 2024-2025	
Have comments from the external audit 2024-2025 been considered and addressed?	
Comment from external auditor 2024-2025	

2 External auditor limited assurance opinion 2024/25

Except for the matters reported below 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 the 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.

The AGAR was not approved until after 30 June 2025 which is a breach of the Accounts and Audit Regulations 2015.

The council has recorded a 'yes' response at assertion 1 which relates to the council complying with proper practice. Following our review of the internal auditor's report, a point was raised that the budget and precept were not set at a full council meeting as required by paragraph 1.8 of JPAG Practitioners' Guide 2024. Therefore, since this is a breach of proper practices, we would have expected assertion 1 on the Annual Governance Statement to be answered 'no'.

The council has confirmed that during the year they did not review certain governance documents including their internal controls. The council is required to review the effectiveness of its internal controls on an annual basis as per the Accounts and Audit Regulations 2015 Section 6 Paragraph 1 and the JPAG Practitioners Guide 2024 at Paragraph 1.20. Therefore the council should have provided a 'no' response at assertion 2 on its 2024/25 Annual Governance Statement.

On review of the information provided by the council it has been brought to our attention that there were accounting errors in box 9 of the comparative column. We would have expected the comparative column on the AGAR to have been restated to reflect the correct value and the box marked in that way to draw it to the attention of the reader. We do not anticipate this being an issue next year.

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

The inspection period for the exercise of electors' rights provided in respect of the 2024/25 AGAR does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1). We would anticipate this being taken into account when completing assertion 4 of the Annual Governance Statement on the 2025/26 AGAR.

Please note that the reconciliation between boxes 7 and 8 and the breakdown of reserves held were not provided to us on the initial submission of the AGAR and supporting documentation. They were later provided on request. Please would you ensure these documents are included within the initial submission going forwards.

On initial submission of the AGAR, Section 1 and 2 did not include the minute references. This was queried and resubmitted with the information completed.

Information to complete our intermediate testing supporting data need to be re-requested for submission. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

Response from internal auditor for this report

Whitwick Parish Council has once again left its Internal Audit very late and will have to call an extraordinary meeting of the full council to approve the AGAR. This is scheduled for 25th June.

Please note that since the inspection period for the 2024/25 AGAR did not include the first 10 days of July, the Council must answer "no" to Assertion 4 of the

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Annual Governance Statement for 25/26.

Recommendations from internal auditor 2025-2026

All smaller authorities	
Recommendations for action from internal auditor for this report	
Areas for consideration or improvement	Recommendation from internal auditor for this report
Minutes	Minutes need to be produced prior to the next meeting of the Council.
Dates of Meetings	Set regular meeting dates, and try to stick to them.
Financial Reporting - more transparency required.	Include all money received and all payments made within the body of the minutes. Carry out a Bank reconciliation and record in the minutes on a minimum of a quarterly basis.
Legal Powers - s137	Keep a separate column in the cash book and ensure at the time of agreeing the spend that the Councillors check that it will benefit the local community.
Carry out an Annual Data Audit	Ensure website and IT stay compliant with Assertion 10
Comply with Transparency Code 2015	

Although there is still a lot of room for improvement, it is evident that the Council has made some progress during the year to produce minutes in a timely fashion and include more financial detail within those minutes. Since Bank reconciliations were not recorded in the minutes I am unable to answer yes to Assertion "I" . The public rights period did not include the first 10 days of July so did not comply with Audit and Accounting regulations so I am unable to answer yes to Assertion "M".

I am pleased that having tested all aspects of the councils internal controls based on the information made available to me, I am satisfied that most of the internal control objectives were achieved throughout the year and have signed the Annual Internal Audit Report (AIAR) 2025/26 accordingly.

Annual Internal Audit Report 2025/26

Internal control objective		Explanation if required
A <i>Appropriate accounting records have been properly kept throughout the financial year.</i>	Yes	
B <i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</i>	Yes	
C <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	Yes	
D <i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	Yes	
E <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	Yes	
F <i>Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</i>	Not covered	The Council does not hold Petty Cash.
G <i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</i>	Yes	
H <i>Asset and investments registers were complete and accurate and properly maintained.</i>	Yes	
I <i>Periodic bank account reconciliations were properly carried out during the year.</i>	No	These were not recorded within the minutes
J <i>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.</i>	Yes	
K <i>If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	Not covered	The council is not eligible for exemption
L <i>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</i>	Yes	
M <i>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 2024-2025 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>	No	The Period of Exercise of public rights did not include the first 10 days of July.
N <i>The authority has complied with the publication regulations for 2024/25 AGAR (see AGAR Page 1 Guidance Notes)</i>	Yes	
O <i>The authority has complied with laws, regulations & proper practices relating to digital and data compliance</i>	Yes	
P <i>(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee</i>	Yes	



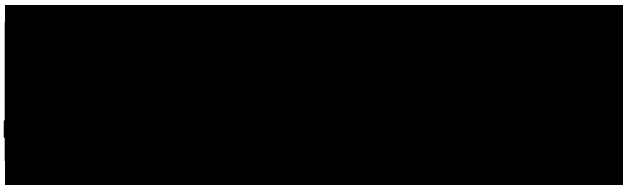
Section 2 - Accounting Statements 2025/26

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>All figures should be rounded to the nearest £. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	328,040	365,568	<i>Total balances and reserves at the beginning of the year are recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	311,190	331,925	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	32,128	33,658	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	93,766	136,517	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	212,024	216,107	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	365,568	378,527	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short-term investments	333,560	371,927	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long-term investments and assets	185,437	207,040	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils only

11. Do the figures in the accounting statements above exclude any trust transactions	Yes	<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>
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Yours sincerely,



LRALC Internal Auditor



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Section 1 – Annual Governance Statement 2025/26

APPENDIX B

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 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

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

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

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

whitwickpc.org.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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Section 2 – Accounting Statements 2025/26 for

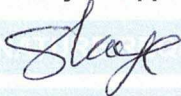
WHITWICK PARISH COUNCIL

	Year ending		Notes and guidance
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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	
11 Do the figures in the accounting statements above exclude any trust transactions?	<input checked="" type="radio"/>	<input type="radio"/>	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE

 Date 22/06/2026

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

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APPENDIX D

Whitwick Parish Council

Prepared by: _____ Date: _____
Name and Role (Clerk/RFO etc)

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

	Bank Reconciliation at 31/03/2026		
	Cash in Hand 01/04/2025		333,560.02
	ADD Receipts 01/04/2025 - 31/03/2026		426,657.69
			760,217.71
	SUBTRACT Payments 01/04/2025 - 31/03/2026		388,290.28
A	Cash in Hand 31/03/2026 (per Cash Book)		371,927.43
	Cash in hand per Bank Statements		
	Petty Cash	31/03/2026	0.00
	Investment CCLA	31/03/2026	225,000.00
	Deposit Unity	31/03/2026	13,309.77
	Current Unity	31/03/2026	133,617.66
			371,927.43
	Less unrepresented payments		
			371,927.43
	Plus unrepresented receipts		
B	Adjusted Bank Balance		371,927.43
	A = B Checks out OK		

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Whitwick Parish Council
Reserves Balance up to 31st Mar 2026
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
EMR Elections	8,000.00				8,000.00
EMR Casual Elections					0.00
EMR Capital Projects	20,000.00	150,000.00			170,000.00
EMR Remembrance Garden	10,000.00	28,540.00	1,460.00		37,080.00
EMR Grit Bins	2,000.00		689.85		1,310.15
EMR Community Initiatives	2,000.00				2,000.00
EMR Fencing	3,000.00				3,000.00
EMR Remembrance	500.00				500.00
EMR Community Office	20,000.00				20,000.00
EMR Community Projects					0.00
EMR GDPR/Website	4,895.24				4,895.24
EMR Professional Fees	12,744.67				12,744.67
EMR Trees	10,000.00				10,000.00
EMR Open Spaces Signage	9,064.00		2,898.05		6,165.95
EMR Christmas Lights	3,000.00	5,000.00	7,141.45		858.55
EMR Allotments Repairs & Ren					0.00
EMR Riparian OS Flood Risk	10,000.00				10,000.00
EMR Climate Change Action Fu	3,000.00				3,000.00
EMR Community Benches					0.00
EMR Park Hall Renewal & Repa					0.00
EMR Railway Station Building					0.00
EMR Land Repair & Renewal					0.00
EMR Pavilion Repair & Renewa					0.00
EMR Defibrillators		1,500.00			1,500.00
EMR Play Equipment		19,770.00			19,770.00
EMR Public Toilets		16,000.00			16,000.00
Total Earmarked	118,203.91	220,810.00	12,189.35		326,824.56
TOTAL RESERVE	118,203.91	220,810.00	12,189.35		326,824.56
GENERAL FUND					51,702.61
TOTAL FUNDS					378,527.17

Reserve Transfer +Edit +

Reserves can be used to set aside part of the overall budget for specific projects. You can transfer funds between reserves and the general fund using reserve transfers.

Quick Search



Columns

Date ▼	Amount ⇅	Reserve ⇅	Comment ⇅
18/09/2025 00:00:00	5000.00	EMR Christmas Lights	Council meeting 18/9/25, minute 25-298, RESOLVED: to move £5,000 from General Reserves to the Project Christmas Lights Reserve to fund the purchase of the lamp post lights this year and fund the electrics installation for the stars and lamp post lights, with any funds carried forward to next year, if the work has not been completed.
15/01/2026 00:00:00	1500.00	EMR Defibrillators	Council meeting 15/1/26, minute number 26-013, resolved to move £1500.00 from general reserve to fund the purchase of a defibrillator.
19/03/2026 00:00:00	19770.00	EMR Play Equipment	Meeting 19/3/26, minute number 26-133 - Council RESOLVED to approve the recommendations in the Parish Clerk's report, transferring £19,770 from code 4600 Play Equipment to the new play equipment earmarked reserve.
19/03/2026 00:00:00	16000.00	EMR Public Toilets	Meeting 19/3/26, minute number 26-133 Council RESOLVED to approve the recommendations in the Parish Clerk's report, transferring £16,000 from code 4630 New Projects to the new toilets earmarked reserve,
19/03/2026 00:00:00	8540.00	EMR Remembrance Garden	Meeting 19/3/26, minute number 26-133 Council RESOLVED to approve the recommendations in the Parish Clerk's report, transferring£8,540 from code 4631 Remembrance Garden and £20,000 from general reserves are both transferred to the renamed Whitwick Park Improvements earmarked reserve, now to be called Remembrance Garden Earmarked Reserve.
19/03/2026 00:00:00	20000.00	EMR Remembrance Garden	Meeting 19/3/26, minute number 26-133 Council RESOLVED to approve the recommendations in the Parish Clerk's report, transferring£8,540 from code 4631 Remembrance Garden and £20,000 from general reserves are both transferred to the renamed Whitwick Park Improvements earmarked reserve, now to be called Remembrance Garden Earmarked Reserve.
19/03/2026 00:00:00	150000.00	EMR Capital Projects	Meeting 19/3/26, minute number 26-133 Council RESOLVED to approve the recommendations in the Parish Clerk's report, transferring £150,000 from general reserves into a new earmarked reserves called Capital Projects.

APPENDIX E-3

Whitwick Parish Council
Reserves Balance up to 31st Mar 2026
2025-2026

Reserve	Opening Balance	Transfers	Spend	Receipts	Current Balance				
Earmarked									
EMR Elections	8,000.00				8,000.00				
EMR Casual Elections					0.00				
EMR Capital Projects	20,000.00	150,000.00			170,000.00				
EMR Remembrance Garden	10,000.00	28,540.00	1,460.00		37,080.00				
EMR Grit Bins	2,000.00		689.85		1,310.15				
EMR Community Initiatives	2,000.00				2,000.00				
EMR Fencing	3,000.00				3,000.00				
EMR Remembrance	500.00				500.00				
EMR Community Office	20,000.00				20,000.00				
EMR Community Projects					0.00				
EMR GDPR/Website	4,895.24				4,895.24				
EMR Professional Fees	12,744.67				12,744.67				
EMR Trees	10,000.00				10,000.00				
EMR Open Spaces Signage	9,064.00		2898.05		6,165.95				
EMR Christmas Lights	3,000.00	5,000.00	7,141.45		858.55				
EMR Allotments Repairs & Renew					0.00				
EMR Riparian OS Flood Risk	10,000.00				10,000.00				
EMR Climate Change Action Fund	3,000.00				3,000.00				
EMR Community Benches					0.00				
EMR Park Hall Renewal & Repair					0.00				
EMR Railway Station Building					0.00				
EMR Land Repair & Renewal					0.00				
EMR Pavilion Repair & Renewals					0.00				
EMR Defibrillators		1,500.00			1,500.00				
EMR Play Equipment		19,770.00			19,770.00				
EMR Public Toilets		16,000.00			16,000.00				
Total	118,203.91	220,810.00	12,189.35		326,824.56				
TOTAL RESERVE	118,203.91	220,810.00	12,189.35	86%	326,824.56				
GENERAL FUND				14%	51,702.61				
TOTAL FUNDS					378,527.17				

2025-2026 Budget

Income	£24,623.00
Expenses	£356,548.00
Expenditure funded by reserves	£0.00
	<u>£331,925.00</u>

2025-2026 Precept Request £331,925.00

Year End Total Reserve 326,824.56

Year End General Fund	General Reserves to be held by the council is targeted to be a minimum of 50% of the annual expenditure	15%	51,702.61	Policy source - Financial Reserves Policy, approved 26/2/26, minute number 26-095
Year End Total Funds			378,527.17	

The primary means of building General Reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish Reserves that have been consumed in the previous year.

Even at times when extreme pressure is put on the Council's finances the Council must keep a minimum balance, sufficient to pay three month's salaries to staff, in General Reserves at all times.

Opportunity costs of holding Reserves

In addition to allowing the Council to manage unforeseen financial pressures and plan for known or predicted liabilities, there is a benefit to holding Reserves in terms of the interest earned on funds which are not utilised. This investment income is fed into the budget strategy. However,

Policy in Practice

The Council will hold Reserves for these three main purposes: -

- ❖ A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of the General Reserves
- ❖ A contingency to cushion the impact of unexpected events or emergencies – this also forms part of the General Reserves
- ❖ A means of building up funds (Earmarked Reserves), to meet known or predicted requirements.

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APPENDIX F

WHITWICK PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement Friday 26th June 2026

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 2026, 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: Monday 29th June 2026

and ending on: Friday 7th August 2026

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, Parish Clerk and 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.

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