

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

HORTON 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.	✓		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 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.	✓		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
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

*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:

09/04/2026

and recorded as minute reference:

26/07c

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

Chair

Clerk

SIGNATURE REQUIRED

 SIGNATURE REQUIRED


<https://horton-somerset-pc.gov.uk/> AVAILABLE WEBSITE/MESSAGE ADDRESS

www.horton-somerset-pc.gov.uk

Section 2 – Accounting Statements 2025/26 for


HORTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	25,065	31,518	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	16,000	16,400	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,493	13,354	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	4,198	5,878	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	8,842	23,465	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	31,518	31,929	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	31,518	31,929	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	70,870	73,013	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	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		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 REQUIRED
 Date 09/04/2026

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

09/04/26

as recorded in minute reference:

26/07 a

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



 SIGNATURE REQUIRED

HORTON PARISH COUNCIL				
Receipts and Payments Summary for the year ending 31st March 2026				
RECEIPTS				
	Income to date 2025/26			
Precept	£ 16,400.00			
Deposit account Interest	£ 182.28			
VAT refund	£ 212.87			
CIL payment	£ 6,443.67			
SSE refund	£ 193.65			
Woodram refund	£ 6,321.60			
TOTAL RECEIPTS	£ 29,754.07	2025 /6	2025 /6	2026/27
	2025/6 Allocated budget	2025/6 Payments to date	2025/6 Budget under/overspend	2026/27 Budget
PAYMENTS				
Clerks Salary - increased hours	4,200.00	5878.29	-1,678.29	5,250.00
Communications/website	265.00	358.8	-93.80	350.00
Village Hall Hire	300.00	346	-46.00	250.00
Admin General	640.00	473.43	166.57	340.00
SLCC subs	450.00	482.1	-32.10	475.00
Clerk contingency			0.00	
S137 grants/donations	500.00	1367.5	-867.50	2,000.00
Audit	200.00		200.00	185.00
Insurance	1,200.00	1064.98	135.02	400.00
Grass cutting/maintenance	1,500.00	1,225.00	275.00	3,000.00
SIDs one device + installation pole £900	2,500.00	3,339.99	-839.99	
Litterbin annual charge	1,352.00	95.70	1,256.30	400.00
Electric/defib	350.00	2,007.63	-1,657.63	250.00
Payroll	150.00	144.00	6.00	
Training	100.00	577.48	-477.48	1,436.00
Playing field equipment	500.00		500.00	500.00
Devolved services			0.00	900.00
Village Projects	6,470.00	10,231.55	-3,761.55	
Bank charges			0.00	
VAT	0.00	1,751.15	-1,751.15	
Election	500.00		500.00	1,500.00
Contingency			0.00	1,000.00
	21,177.00	29,343.60	-8,166.60	18,236.00
TOTAL PAYMENTS				
Funds transfers/precept retention/ring fenced funds to C/A				
Balances b/fwd 31/03/2025	£ 31,518.38			
Current Account	£ 26,314.85			
Instant Call	£ 5,203.53			
	£ 31,518.38			
Reconciliation with bank accounts - 31st March 2026				
Current Account	£ 704.52			
Instant Access	31,224.33			
Total funds held 31 03 2026	£ 31,928.85			

Balance of Current Account c/f 31/03/25	26314.85
Total receipts to date	29571.79
Transfers from current account to reserves	34338.52
	21548.12
Transfers from reserves to current account	8500.00
Expenditure to date	29343.60
Current Account Balance 31/03/26	704.52

Signed _____
Date: _____



08/04/2026

Bank reconciliation – example

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: **ABC Parish Council**

County area (local councils and parish meetings only): **ABC County**

Financial year ending 31 March 20xx

Prepared by (Name and Role): **Clerk/ RFO**

Date: **xx/xx/xx**

	£	£
Balance per bank statements as at 31/3/xx:		
e.g Current Account	1,000.00	
High Interest Account	3,000.00	
Building Society Premium Account	10,000.00	
	<hr/>	14,000.00
Petty cash float (if applicable)		10.00
Less: any un-presented cheques as at 31/3/xx (normally only current account)		
Cheque number 154	(60.00)	
157	(18.00)	
158	(2.00)	
	<hr/>	(80.00)
Add: any un-banked cash as at 31/3/xx e.g Allotment rents banked 30/3/xx (but not credited until 2 April)	50.00	
	<hr/>	50.00
Net balances as at 31/3/xx (Box 8)		<u>13,980.00</u>

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree headed “Year ending 31 March 2026” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative fi

Name of smaller authority: **HORTON PARISH COUNCIL**

County area (local councils and parish meetings only): **SOMERSET**

Financial year ending 31 March 2026

Prepared by (Name and Role): **Zannette Bougourd Clerk/RFO**

Date: **09/04/2026**

	£	£
Balance per bank statements as at 31/3/2026:		
Current Account	704.5	
Reserve Account	31,199.9	
[add more accounts if necessary]		
		31,904.4
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/2026 (enter these as negative numbers)		
[add more lines if necessary]		
		-
Add: any un-banked cash as at 31/3/2026		
		-
Net balances as at 31/3/2026 (Box 8)		<u>31,904.4</u>

Explanation of variances – pro forma

Name of smaller authority: **HORTON PARISH COUNCIL**

County area (local councils and **SOMERSET**)

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	25,065	31,518				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	Year end balances for 2024/5 had unpresented cheque removed from final bank balance and not correctly recorded as income.
2 Precept or Rates and Levies	16,000	16,400	400	2.50%	NO		
3 Total Other Receipts	3,493	13,330	9,837	281.61%	YES		Woodram duplicate cheque refund £3161.00, CIL £6444.00, VAT £213.00. SSE refund £194.00
4 Staff Costs	4,198	5,878	1,680	40.02%	YES		New clerk from 1st September at increased hourly rate. 6hrs per week @ £15.56.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,121	23,465	14,344	157.26%	YES		Woodram £5109 (repairs to bus shelter), SID (Including installation cost) £3340, Planning consultation £1800.00 (Broadway Hill), SSE (Defibrillator supply) £2007.00 Grants £868.00 VAT £1751.00.
7 Balances Carried Forward	31,239	31,905				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	31,239	31,904				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	70,870	73,013	2,143	3.02%	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

