

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

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	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>

*For any statement to which the response is 'no', an explanation must be published

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

4th JUNE 2026

and recorded as minute reference:

061/26

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

Chair



Clerk



Information required by the Transparency Code (not part of the Annual Governance Statement)

	Yes	No
The authority website is up to date and the information required by the Transparency Code has been published.		

puxtonparishcouncil.org.uk

Section 2 – Accounting Statements 2025/26 for

PUXTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	11485	13445	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	10871	12752	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5481	0	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	4699	4815	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	9693	2114	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	13445	19268	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	13445	19268	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	49531	49900	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.

Date

28th MAY 2026

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

07/05/2026

as recorded in minute reference:

064/26 d. mince

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

Puxton Parish Council Asset Register - 2016 - 2023

Year	Item	Quantity	Unit Value (£)	4831	Location	Notes
	No Register Before 2016					
@ 31/03/16	Acer Laptop	1	400	400	Hall (no evidence of purchase to 1990)	
	Printer	1	80	80	Hall	
	Flower Planters	4	500	2000	PO Lay-by & Entries	
	Grit Bins	2	150	300	Wick side of Rail Bridge & East Hewish Lane	
	Noticeboard	1	980	980	Village Green	
	Projector	1	300	300	Hall	
	Film Screen	1	80	80	Hall	
	Public Bench	1	500	500	Village Green	
	SpeedWatch Gun	1	191	191	Jim Howard's	See min 121/15
						AUDIT FIGURE - @ 31/03/16
@31/03/17	Public Bench (missed from 2016)	1	500	500	Wick Lane/The Grange	
				500		AUDIT FIGURE - @ 31/03/17
@31/03/18	Acer Laptop Write Off	1	-400	-400	To tip - disk casing & disk destroyed	
	Apple Mini Computer	1	399	399		
	Printer	1	-80	-80		
				419		AUDIT FIGURE - @ 31/03/18
@31/03/19	Filing Cabinet	1	122	122	Hall	
				541		AUDIT FIGURE - @ 31/03/19
@31/03/20	No write offs or additions	-		5372		AUDIT FIGURE - @ 31/03/20
@31/03/21	Flower Planters	4	-500	-2000		
	Projector	1	-300	-300		
	Film Screen	1	-80	-80		
				2992		AUDIT FIGURE - @ 31/03/21
@31/03/22	No write offs or additions			2992		AUDIT FIGURE - @ 31/03/22
01/07/2022	* St Annes School Car Park	1		1		
July 2022	Hewish & Puxton Village Hall 1st Charge	1		40000		
@31/03/22	Amended Asset Value to carry forward as at the end of the Financial year 2021-22			42993		AMENDED AUDIT FIGURE - @ 31/03/22
January 2023	Grit bins	2	150	300	A370 side of Rail Bridge	
	Apple Mini Computer	1	-399	-399		
March 2023	Grit bins	1	-150	-150		
@31/03/23				42744		AUDIT FIGURE - @ 31/03/23

AMENDED AUDIT FIGURE FOR 2021-22 ACCOUNTS DUE TO CHANGED TREATMENT OF TWO ITEMS

Puxton Parish Council also has two 'notional' property assets that have been recorded here but not included as assets on the above register, and not, therefore, on the AGAR Section 2 report that forms the financial section of our annual audit papers. These items are:

1. The Car Park attached to St Anne's School - per deed (on office file).

On external auditor's advice in July 2022 this is to be recognised as an asset to the value of £1.00

2. The Hewish & Puxton Community Fund - In June 2018, funds of £40,000 were advanced to Hewish and Puxton Village Hall Ltd in the form of a no-interest, no-repayment first charge (mortgage) on the assets of the Hall, towards the purchase of the freehold of Hewish and Puxton Village Hall per deed (on office file). The only circumstances under which the terms of this charge would be triggered would be if, for whatever reason, the Hall were to cease operating and realised its assets.

On external auditor's advice in July 2022 this is to be recognised as an asset to the value of £40,000

The asset values of items 1 & 2 above have accordingly been included in the Asset Register above per the amendment in red.

Assets in red have been written off and disposed of

Puxton Parish Council Asset Register - 2023 - 20..

Year	Item	Quantity	Unit Value (£)	Book Value (£)	Location	Notes
B/f	Opening Assets @ 01/04/23					
@ 31/03/23	Grit Bins	3	£150.00	£450.00	Either side of Rail Bridge & East Hewish Lane	
	Noticeboard	1	£980.00	£980.00	Village Green	
	Public Bench	2	£500.00	£1000.00	Village Green & Wick Lane	
	SpeedWatch Gun	1	£191.00	£191.00	Jim Howard's	** See min 121/15
	Filing Cabinet	1	£122.00	£122.00	Hall	
	St Annes School Car Park	1	£1.00	£1.00		
	Hewish & Puxton Village Hall 1st Charge	1	£40000.00	£40000.00		
				£42744.00		AUDIT FIGURE - @ 31/03/23
@ 31/03/24	No additions or write offs occurred during the financial year			£42744.00		AUDIT FIGURE - @ 31/03/24
/11/2024	Speed Indicator Device (SID) kit		£6978.00	£6978.00	6 NSC approved sites in parish	
	SpeedWatch Gun	1	-£191.00	-£191.00		
				£49531.00		AUDIT FIGURE - @ 31/03/25
July 2025	Litter Picking Bin	1	£369.00	£369.00	Cllr Riddell	
				£49900.00		AUDIT FIGURE - @ 31/03/26

PUXTON PARISH COUNCIL INCOME & EXPENDITURE: 1st April 2025 - 31st March 2026 (Precept £12752.00)

DATE	ITEM	BANK CH	IN	OUT	BALANCE	Stmnt	NOTES	GENERAL FUND EXPENSE ANALYSIS									TOTALS	VAT	OPERATING FUNDS					
								Clerk	Clk/Cltr	Hall	Parish	Ins/Subs	Pub-licity	Other Costs	Web Site	Bank Chrgs			Election	Capital	General	Total Op Funds		
-2026		Minute															Pro	Prov	Fund	Funds				
Apr 1	Funds Bought Forward				13,444.84															2130.14	6401.00	4913.70	13444.84	
	OPERATING BAL B/F				13,444.84	142														2,130.14	6,401.00	4,913.70	13444.84	
Apr 1	ALCA Sub	BACS		116.16	13,328.68	143							116.16										116.16	
	Clerk's Pay & Expenses	SO		355.30	12,973.38	143		321.00	34.30														355.30	
	Village Hall Hire	SO		22.92	12,950.46	143				22.92													22.92	
	NSC Precept		6376.00		19,326.46	143													500.00	1,500.00			4,376.00	
	Bank Charges			5.00	19,321.46	143										5.00							5.00	
	P Smith Internal Audit 2024-25	BACS		63.00	19,258.46	143	Agrees						63.00										63.00	
					19,258.46																		0.00	
May 1	Clerk's Pay & Expenses	SO		355.30	18,903.16	144		321.00	34.30														355.30	
	Village Hall Hire	SO		22.92	18,880.24	144				22.92													22.92	
	Bank Charges			5.00	18,875.24	144										5.00							5.00	
					18,875.24																		0.00	
Jun 5	HMRC PAYE Apr/Mau/Jun	BACS		240.60	18,634.64	144	Agrees	240.60															240.60	
	Clerk's Pay & Expenses	SO		355.30	18,279.34	145		321.00	34.30														355.30	
	Village Hall Hire	SO		22.92	18,256.42	145				22.92													22.92	
	H Riddell refund Helping Hand Inv			368.99	17,887.43	145						368.99											368.99	
	Bank Charges			5.00	17,882.43	145	Agrees									5.00							5.00	
					17,882.43																		0.00	
Jul 3	Village Hall Hire	SO		22.92	17,859.51	146				22.92													22.92	
	Clerk's Pay & Expenses	SO		355.30	17,504.21	146		321.00	34.30														355.30	
	No bank Charges after July				17,504.21	146																	0.00	
	Bank Charges			5.00	17,499.21	146	Agrees									5.00							5.00	
					17,499.21																		0.00	
Aug 1	Village Hall Hire	SO		22.92	17,476.29	147				22.92													22.92	
	Clerk's Pay & Expenses	SO		355.30	17,120.99	147	Agrees	321.00	34.30														355.30	
					17,120.99																		0.00	
Sep 4	HMRC PAYE Jul/Aug/Sep	BACS		240.60	16,880.39	147		240.60															240.60	
	NSC Precept		6376.00		23,256.39	147	Agrees												500.00	1,500.00			4,376.00	
	Clerk's Pay & Expenses	SO		355.30	22,901.09	148		321.00	34.30														355.30	
	Village Hall Hire	SO		22.92	22,878.17	148				22.92													22.92	
	ICO annual fee	DD		47.00	22,831.17	148	Agrees						47.00										47.00	
					22,831.17																		0.00	
Oct 2	Clerk's Pay & Expenses	SO		355.30	22,475.87	149		321.00	34.30														355.30	
	Village Hall Hire	SO		22.92	22,452.95	149	Agrees			22.92													22.92	
					22,452.95																		0.00	
Nov 6	Village Hall Hire	SO		22.92	22,430.03	150	Agrees			22.92													22.92	
	Clerk's Pay & Expenses	SO		355.30	22,074.73	150		321.00	34.30														355.30	
					22,074.73																		0.00	
Dec 4	HMRC PAYE Oct/Nov/Dec	BACS		240.60	21,834.13	150		240.60															240.60	
	Vision ICT Annual Hosting Chg	BACS		199.76	21,634.37	150	Agrees								199.76								199.76	
	Village Hall Hire	SO		22.92	21,611.45	151				22.92													22.92	
	Clerk's Pay & Expenses	SO		355.30	21,256.15	151	Agrees	321.00	34.30														355.30	
					21,256.15																		0.00	
Jan 8	ALCA AGAR 10 Cllr's Training	BACS		132.00	21,124.15	152									132.00								132.00	
	Clerk's Pay & Expenses	SO		355.30	20,768.85	152		321.00	34.30														355.30	
	Village Hall Hire	SO		22.92	20,745.93	152	Agrees			22.92													22.92	
	ALCA AGAR 10 Clerk's Tng Pt 2	BACS		35.00	20,710.93	152																	35.00	
	Chris Redding Wreath	BACS		70.00	20,640.93	152																	70.00	

PUXTON PARISH COUNCIL
CURRENT ACCOUNT BANK RECONCILIATION - page 1
BEING THE INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2025 - 31ST MARCH 2026

	2025-26		2024-25			2025-26	2024-25
INCOME & EXPENDITURE SUMMARY		HSBC				EXPENDITURE	
Precept	12752		10871			Clerk's pay	4815 4699
Other Income	0		5481			Hall Hire	275 275
Interest	0		0			Training	242 45
TOTAL INCOME			12752			Insurance	300 300
Add Funds Bought Forward	13445		11485			Cllr/Clerk Expenses	412 412
Deduct Clerk's Pay for Year	-4815		-4699			Subscriptions	163 149
Deduct Other Expenses Paid Out	-2114	6516	-9693	-2907		Donations	0 0
FUNDS CARRIED FORWARD TO NEXT YEAR			19268			Asset Purchases	369 6978
						Other Purchases	70 0
						Audit	63 950
						Website	200 185
						Election Admin	0 0
						Parish Maintenance	0 338
						Bank Charges	20 61
						Total Expenditure	6929 14392
BANK RECONCILIATION							
Balances per Accounts @31st March		19268		11485			
Plus Un-presented Cheques @ 31st March		0		0			
Balances per Bank Statements @ 31st March		19268		11485			

The Council is not VAT registered

Assets Register: Asset Book Total is per per the accompanying Register

The Council handles no cash, so there is no cash book

Approved by the Parish Council

Signed.....
Chairman

Signed.....
Clerk

Date.....
4th JUNE 2026

PUXTON PARISH COUNCIL
BANK RECONCILIATION - page 2
INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2025 - 31ST MARCH 2026
ANALYSIS OF DIFFERENCES BETWEEN 2024-25 & 2025-26

INCOME	2025-26	2024-25	Difference	Notes
Precept	12752	10871	1881	£1000 increase in parish maintenance in anticipation of new contractor. £500 increase re capital provisions. £150 increase in website costs re upgrades and London Bridge type costs.
Bank Interest	0	0	0	
Other Income	0	0		
EXPENDITURE				
Clerk's Pay	4815	4699	116	
Other Expenses				
Hall Hire	275	275	0	
Training	242	45	197	AGAR Assertion 10 training
Insurance	300	300	0	
Cllr's Clerk's Expenses	412	412	0	
Subscriptions	163	149	14	
Donations	0	0	0	
Asset Purchases	369	6978	-6609	2024-25 purchase of a speed indicator device (SID)with the help of a £5000 police grant
Other Purchases	70	0	70	Funeral wreath
Audit	63	950	-887	Cost of referral of 2024-25 accounts to external auditor by resident, following some £3000 cost the previous year. The 2024-25 accounts have been referred as well but indications are that they have not incurred a cost to the Council. An intention to refer the 2025-26 accounts has been indicated.
Website	200	185	15	
Elections	0	0	0	
Parish Maintenance	0	338	-338	No work invoiced for 2025-26
Bank Charges	20	61	-41	Bank charges ceased part way through 2025
Excluding Clerk's Pay	2114	9693	-7579	
<i>Including Clerk's Pay</i>	<i>6929</i>	<i>14392</i>	<i>-7463</i>	
BALANCE SHEET ITEMS			0	
Fixed & Long Term Assets *	49531	42744	6787	