AGENDA PACK

Meeting of Bladon Parish Council

12th June 2025

Agenda Item	Description
Item 5	Draft Minutes for the 22nd May 2025
Item 11a & b	Finance Report
Item 12a	Internal Auditor Report for 2024/25
Item 12b & c	AGAR – Annual Governance Statement & Accounting Statement for 2024/25
Item 12d	Notice of Electors' Right to Inspect the Accounts
Item 13	GDPR Checklist for Councillors
Item 14	Reserves Policy
Item 15	Roles and Responsibilities List

BLADON PARISH COUNCIL

Minutes of the Meeting of Bladon Parish Council held on Thursday 22nd May 2025 at The Church Room, Church Street, Bladon at 7.30 pm

Present:

Councillors Mrs S Richmond (Outgoing Chair), Mrs A Vine and Rev. C Fletcher (Chair)

District & County Councillors OCC Cllr Graham and WODC Cllrs Cooper & Poskitt

Clerk Mrs K Howe **Members of the Public** 1

016/25	**1 - To elect a Chair and to receive a Declaration of Acceptance of Office** Nominations were invited for the position of Chair. Cllr C Fletcher was nominated; there were no further nominations. **Decision** It was **agreed** unanimously to approve the appointment of Cllr C Fletcher as the Chair of Bladon Parish Council. The Declaration of Acceptance was signed by Cllr C Fletcher, witnessed and signed by the Clerk as Proper Officer, and duly received.
017/25	**2 - To elect a Vice-Chair and to receive a Declaration of Acceptance of Office** Nominations were invited for the position of Vice-Chair. Cllr A Vine was nominated; there were no further nominations. **Decision** It was **agreed** unanimously to approve the appointment of Cllr A Vine as the Chair of Bladon Parish Council. The Declaration of Acceptance was signed by Cllr A Vine, witnessed and signed by the Clerk as Proper Officer, and duly received.
018/25	**3 - To receive apologies for absence** Apologies were received from Cllrs Assandri and Tibble
019/25	**4 - To receive declarations of interest for items on the agenda** No interest declared
020/25	**5 - Public Participation/Forum** A member of the public spoke about the mowing of the wildlife area beside the war memorial and the need to repair the gate that provides access to the area. They asked if paths could be cut through the area for the summer in addition to the grass cutting that will be needed in September. As discussed at the previous meeting, they have kindly requested quotes for both the mowing and gate repair from a local contractor and provided them to the Council for future consideration. **Actions** – The Clerk will make contact with the contractor about the quotes and to ask about cutting paths through the area.
021/25	**6 - To approve the minutes for the Council meetings held on 10th April 2025** It was **agreed** unanimously that the minutes of the 10th April 2025 be **approved** as a true and correct record of the Council, and they were duly signed by the Chair.

022/25	**7 - To receive reports from members of West Oxfordshire District and Oxfordshire County Council** The report from WODC was circulated at the meeting, and Cllrs Poskitt and Cooper offered to take questions. The main points included were: • The WODC Annual Council meeting has taken place and Cllr Poskitt has completed her year as Chair and Cllr Coles was elected the new Chair. • Before the WODC Annual meeting, the agreement to form an alliance between Liberal Democrats, Labour & Co-operative and Green Parties was renewed • The application on the Old Police Station site for a retirement accommodation was refused permission. • Woodstock Swimming Pool – The pool reopens on Saturday May 24th, with cool water swim to run from 24th May to 22nd July and warm water swim running from 23rd July to 31st August. There has been no closing date provided, so it is unknown if cold water swimming will continue in September. The following question about the police station was asked: Will the application be going to appeal? Cllrs Poskitt and Copper said they were unsure and that it would be up to the developer. There was no written report from OCC, so Cllr Graham did provide an oral update, which included the following: • The results of the recent elections mean that Liberal Democrats have taken control of OCC. • Cllr Graham is now Deputy Chair of the Education Committee • Woodstock's Doctors Surgery replacement – 2 meetings have been arranged, 1 in June and 1 in July, to see how much progress is being made. The District Valuer is involved and providing a report for the July meeting. It is hoped there will be a positive outcome from these meetings. • The ICB are responsible for the budget/funding for operating the surgery, and this still needs agreement from the ICB. This is not an issue controlled by either the County or District Councils. • Localised flooding - The works to create bunding near the Eagle Lodge exit have been completed. This is the first step of a number of steps that might be needed. • OCC have increased its rate of gully cleaning to yearly rather than every 4 years. • It is hoped that in the future a Localised Flooding Plan for areas of the County will be created. • Blenheim Events – Due to the impact of the Christmas event on the area, including visitors parking on the residential road in Woodstock, OCC has asked for a traffic management plan for the whole period. • Woodstock Parking – Changes to Cockpit Close have been approved. Due to misuse of the voucher scheme, a specific hotel has been stopped from using the scheme. • Hensington Road Car Park – The time that cars are allowed to park is being reviewed, and a report is expected within the next few months. • OCC Councillor Priority Funds – Cllr Graham has been allocated £10,000 for the next 2 years to support projects. The minimum amount that can be requested towards a project is £500.

023/25	**8 - To receive an update on the recent Annual Parish Meeting** Cllr Fletcher provided an update about the recent meeting. He started by saying that the school was a good location for the meeting, and then went on to say that the issues/points raised included: • The 20mph zone and the traffic through the village • The methods recently used to fell trees on the heath • The school has received more applications for places than are available.
024/25	**9 - To discuss possible improvements to the 20mph scheme, including reducing the 50mph speed limit and agree on any actions** During the discussion, suggested improvements included additional road markings in the area of the 20mph zone, specifically the markings that look like speed bumps and also gateway entry features at both ends of the village. The reduction of the 50mph speed limit between Bladon and Long Hanborough was raised, and it was confirmed that this is already being investigated by OCC. The Clerk also advised the Council that TVP have requested the Speedwatch equipment be returned due to inactivity. The Clerk explained that they have not had enough time to commit to arranging the Speedwatch sessions and suggested that the Council try to find a group of volunteers to take it over. It was suggested that a request for volunteers be put on the Council's Facebook page. **Actions** - The Clerk to contact OCC Highways to ask for advice on possible improvements, and the Clerk to contact Cllr Tibble to ask her to place the Speedwatch Facebook post.
025/25	**10 - Botley West Solar Farm - To receive an update and to discuss, and agree on any actions** Cllr Fletcher informed the meeting that the negotiations for community benefits are ongoing, and the aim is for at least £500 per MW per annum. OCC's Chief Executive and a representative from the Local Partnership Group are involved in the negotiations. There is still a need to agree on how to distribute the funds once they are received. The meeting was also updated on the recent open floor hearings that were held at the King's Centre by the Planning Inspectorate, and told that if anyone is interested, then recordings of the hearings are available on the Planning Inspectorate's website. Cllr Vine asked about the next submission deadline of 4th June and if the Parish Council need to provide a submission. The Clerk explained that this deadline was the first of many and was mainly for those who spoke at the hearing to provide a written submission of what they said, and also for the developer and others to provide any information that the Inspectors requested during their questioning. It is also for interested parties to provide new information that has not yet been provided in their representation, and the deadline for the District Councils to submit their Local Impact Report. The Clerk advised that the Council should wait for the additional information to be provided and provide a submission at the next deadline if needed.

026/25 **11 - To approve the renewal and payment of the Council's Insurance for 1st June 2025 to 31st May 2026, with AJ Gallagher Insurance Brokers at a cost of £1,976.30**

Decision

It was **agreed** unanimously to **approve** both the renewal of the Council insurance with AJ Gallagher and the payment of £1,976.30 to AJ Gallagher.

027/25 **12 - To approve the renewal and payment of the Clerk's membership to SLCC at a cost of £190**

It was **agreed** unanimously to **approve** both the renewal of the Clerk's membership to SLCC and the payment of £190 to SLCC.

028/25 **13 - Finance**

a) To approve payments due

The payments list was circulated before the meeting.
In addition to the payments in the list, provided the Clerk requested approval to pay the following: -

J Olds Invoice £260 no VAT – Internal Audit for 24'25 Accounts

Decision

It was **agreed** unanimously to **approve** the payment to J Olds for £260 and the payments in the table below:-

Payee	Description	Amount to be Paid	Cost to Council	Vat to be reclaimed
Shield Maintenance	Inv-8835 monthly litter bin emptying (Apr)	£64.99	£54.16	£10.83
P Howe	"Inv Apr 25 - Village Maintenance Contract Grass Cutting:- Cemetery - 3 times Green and Churchyard Bank - 2 times Rec Ground, Football Pitch &Rec Orchard - Once Other:- Raking Playground - Once"	£645.00	£645.00	n/a
P Howe	Inv Apr 25 - Additional Works Installation of Shed £180 Woodchip Top-up £300	£480.00	£480.00	n/a
Caloo	SI-008372 - MUGA Goal Repairs	£927.30	£772.75	£154.55
OALC	Inv-W-3811 - CILCA Training Course	£330.00	£275.00	£55.00
OCC Bladon C E Primary School	Parish Meeting Hall Hire	£45.00	£45.00	n/a
N Rogan	VE Day Expenses - 2 x wreaths	£80.00	£80.00	n/a
K Howe	Expenses - Argos Printer Ink £39.98 x 2 & Microsoft 365 subscription £84.99	£124.97	£104.15	£20.82
K Howe	Parish Meeting Expenses - Vista Print Leaflet £51.94	£51.94	£43.28	£8.66

b) To note the payments and receipts for the period 1st April and 30th April 2025

The payments in the table below were noted (*payments made under delegated powers): -

Payee	Description	Amount to be Paid	Cost to Council	Vat to be reclaimed
K Howe	Salary Apr	£1,234.46	£1,234.46	n/a
Oxfordshire CC	LGPS Apr	£370.18	£370.18	n/a
Unity Trust Bank	Service Charge - Mar 25	£7.35	£7.35	n/a
*King Bounce A Lot	VE Day Rodeo Bull Hire	£295.00	£295.00	n/a
*K Howe	VE Day Expenses - Winston Churchill Cut out £52.69 and Chocolate (Prizes) £30	£82.69	£68.91	£13.78

The income in the table below was noted

HMRC	VAT Re-claim	£8,671.78
WODC	Precept 1st Instalment	£25,000

c) Approve the list of recurring payments for 2025/26

Decision

It was **agreed** unanimously to **approve** the recurring payments in the table below: -

Payee	Description	Current Amount	Maximum Amount Approved	Monthly or Quarterly
Shield Maintenance	Litter bin emptying	£64.99	£64.99	Monthly
Unity Trust Bank	Account fees	Various	£9.00	Monthly
K Howe	Mobile Sim	£5.00	£5.00	Monthly
K Howe	Salary	£1,254.10	£1,260.00	Monthly
OCC Pensions	Pension	£378.05	£385.00	Monthly
HMRC	PAYE	£519.84	£525.00	Quarterly
PATA	Payroll Service	£37.35	£55.00	Quarterly

d) To approve the final accounts for 2024/25

A copy of the final accounts for 2024/25 was circulated prior to the meeting (**Appendix A**)

Decision

It was **agreed** unanimously to **approve** the final accounts for 2024/25

e) To approve the carry forwards & reserve allocations

The suggested reserves were included in the final accounts report for 2024/25.

Decision

It was **agreed** unanimously to **approve** the reserves in the table below:

General Reserves	26,264.07
Notice Boards	5,000.00
New Shed & Shed Replacements	1,400.00
Recreation Ground - Maintenance/Improvements	35,000.00
Cemetery - Maintenance/Improvements	1,100.00
Village Green Improvements	1,000.00
Recreation Ground - Woodchip Top Up	4,800.00
Defibrillator - Replacement/Maintenance	1,000.00
Assets - Replacement/Repairs	5,000.00
Transport/Highway related projects	5,000.00
Professional Fees	2,000.00
Staff - Emergency Cover	2,500.00
Totals	**90,064.07**

f) To note the Asset Register

A copy of the fixed asset register was circulated prior to the meeting (**Appendix B)**

Decision

The fixed asset register was duly noted.

029/25 **14 - To Allocate Roles & Responsibilities to Councillors, including Appointment to Outside Bodies**

It was **agreed** to **defer** the item due to only 3 councillors being present.

030/25 **15 - To Approve the Meeting Schedule for 2025/26**

Decision

It was **agreed** unanimously to **approve** the meeting schedule below: -

Day	Date
Thursday	12th June 2025
Thursday	3rd July 2025
Thursday	11th September 2025
Thursday	9th October 2025
Thursday	13th November 2025
Thursday	15th January 2026
Thursday	12th March 2026
Thursday	14th May 2026
Thursday	11th June 2026

031/25 **16 - To receive an update on current workload/projects**

A report was circulated before the meeting, and no questions or additional updates were given.

032/25 **17 - To raise matters for discussion without decision, or items for the next meeting.**

Co-option of a new councillor is ongoing

033/25 **Meeting Closed at 20:45**

APPENDIX A

BLADON PARISH COUNCIL YEAR END FINANCIAL REPORT

Receipts & Payments Statement for 2024'25

	2024'25 Budget	Receipts	Payments	Variance Compared to Budget
	£	£	£	£
Income				
Precept	50,000.00	50,000.00		0.00
Cemetery Fees		1,121.00		1,121.00
Contribution from 3rd Parties		840.00		840.00
Rental		0.00		0.00
Bank Interest		835.21		835.21
S106		-395.00		-395.00
Total Income	**50,000.00**	**52,401.21**		**2,401.21**
Expenditure				
Staff Cost				
Salaries	21,056.00		20,682.96	-373.04
Mileage	100.00		0.00	-100.00
Home Working Allowance	312.00		0.00	-312.00
Training	300.00		55.00	-245.00
Total Staff Costs	**21,768.00**		**20,737.96**	**-1,030.04**
General Costs				
VAT Paid (to be reclaimed)	0.00		3,138.07	3,138.07
Equipment	300.00		0.00	-300.00
Mobile Phone			129.16	129.16
Accounting Software	381.00		345.60	-35.40
Subscriptions & Software Other	373.00		119.99	-253.01
Website Domain & Hosting	319.00		99.99	-219.01
Website Other			100.00	100.00
Room Hire	520.00		525.00	5.00
Printing Costs	228.00		121.06	-106.94
Memberships	171.00		447.58	276.58
Councillor Training	300.00		0.00	-300.00
Newsletter	150.00		0.00	-150.00
Donations	2,850.00		2,850.00	0.00
General Expenses	0.00		176.50	176.50
Audit	506.00		565.00	59.00
Payroll	158.00		191.55	33.55
Insurance	2,134.00		1,942.51	-191.49
Other	158.00		75.60	-82.40
Total General Costs	**8,548.00**		**10,827.61**	**2,279.61**
Projects				
Village Green Improvements	1,000.00		0.00	-1,000.00
Rec Ground Shading	6,250.00		6,249.64	-0.36
Woodchip Top-up	5,920.00		1,086.48	-4,833.52
Sheds	2,000.00		894.00	-1,106.00
Bus Shelter Bench	0.00		350.00	350.00
Projects - Unallocated	7,428.00		0.00	-7,428.00
Total Project	**22,598.00**		**8,580.12**	**-14,017.88**
Maintenance Costs exc Rec Ground				
Cemetery Green Waste Licence	50.00		102.20	52.20
Cemetery Grass & Hedge Maintenance	1,397.00		1,550.00	153.00
Cemetery Weed & Pest Control	0.00		0.00	0.00
Cemetery Repairs	0.00		24.74	24.74
General Grass & Hedge Maintenance	1,534.00		1,210.00	-324.00
Other Maintenance	0.00		0.00	0.00

Winter Prep	0.00	0.00	0.00
Litter Bins Emptying	2,394.00	1,678.54	-715.46
Defibrillator	0.00	925.86	925.86
Other Repairs	748.00	0.00	-748.00
Total Maintenance Costs exc Rec ground	**6,123.00**	**5,491.34**	**-631.66**
Maintenance Costs Rec Ground			
Grass & Hedge Maintenance	4,081.00	4,590.00	509.00
Weed & Pest Control	1,043.00	728.00	-315.00
Litter Bins Emptying etc	0.00	0.00	0.00
General Repairs & Maintenance	0.00	148.74	148.74
Play Equipment Maintenance & Repairs	2,000.00	1,742.50	-257.50
MUGA Maintenance & Repairs	1,000.00	445.00	-555.00
Rent	10.00	10.00	0.00
Safety Inspections	349.00	316.00	-33.00
Total Maintenance Costs Rec Ground	**8,483.00**	**7,980.24**	**-502.76**
Total Expenditure 2024'25	**67,520.00**	**53,617.27**	**-13,902.73**
Net Surplus 2024'25			**-16,303.94**

Note to the Accounts

Budget Changes

Note 1

The original agreed budget was £50,000 and was increased by £17,520 to £67,520. This increase was funded from reserves. The additional funds were added to: -

£2,350 - Donations
£1,000 - Village Green Improvements
£6,250 - Rec Ground Shading
£5,920 - Woodchip Top-up
£2,000 - Sheds

Note 2

It is proposed that unspent budgets from the above projects be carried forward in a reserve to allow the works to be completed, this movement is to be approved as part of agreeing the reserve allocations.

BLADON PARISH COUNCIL YEAR END FINANCIAL REPORT

Cash and Asset Statement

	Bank Balances				
	31st March 24	Transfers	Receipts	Payments	31st March 25
Unity Trust A/c	91,183.60	-49,903.47	51,961.00	-54,012.27	39,228.86
Unity Instant Access	-	50,000.26	834.95		50,835.21
Barclays Premium A/c (Closed Sept 24)	96.53	-96.79	0.26		-0.00
Total Bank Balances	**91,280.13**	**0.00**	**52,796.21**	**-54,012.27**	**90,064.07**

	Register of Assets				
	31st March 24		Disposals	Purchases	31st March 25
Register of Assets	**100,494.00**		- 1,713.00	7,678.00	**106,459.00**

Total Cash & Assets Held	**191,774.13**				**196,523.07**

	Reserve Balances					
	31st March 24	Moved to Budget	31st March 24		Suggested Allocation for 25/26	Notes
General Reserves	28,030.13	-3,350.00	24,680.13		26,264.07	Increased by £583.94 - balancing amount after allocations
Notice Boards	5,000.00		5,000.00		5,000.00	No change
Recreation Ground - Shading	6,250.00	-6,250.00	-		-	Remove
Recreation Ground - Shed Replacement	2,000.00	-2,000.00	-		1,400.00	Change title to include cemetery shed - carry forward for agreed project
Recreation Ground - Maintenance/Improvements	35,000.00	-5,920.00	29,080.00		35,000.00	increased by £5,920 in preparation for surface improvements
Cemetery - Maintenance/Improvements	-		-		1,100.00	New - Amount based on fees received
Village Green Improvements	-		-		1,000.00	New - carry forward for agreed project
Recreation Ground - Woodchip Top Up	-		-		4,800.00	New - carry forward for agreed project
Defibrillator - Replacement/Maintenance	500.00		500.00		1,000.00	Increase by £500 - £1,000 based on recent replacement cost
Assets - Replacement/Repairs	5,000.00		5,000.00		5,000.00	
Transport/Highway related projects	5,000.00		5,000.00		5,000.00	
Professional Fees	2,000.00		2,000.00		2,000.00	
Staff - Emergency Cover	2,500.00		2,500.00		2,500.00	
Totals	**91,280.13**	**-17,520.00**	**73,760.13**		**90,064.07**	

	VAT Account				
	31st March 24	VAT Received	VAT Paid	31st March 25	Note
VAT Claim Account	5,533.71	-	3,138.07	8,671.78	This was received in Apr 25 and needs to be allocated to a reserve

APPENDIX B

BLADON PARISH COUNCIL FIXED ASSET REGISTER

Description	Cost	Grant funding	Notes
Assets as 1st April 2024			
Village green of 1/4 acre (including Pebble Alley)	10		
Old Brook site of 5 x 10 yards	10		
Cemetery site of 0.9 acre	10		
Village pump in Park Street	8,605		
Metal bus shelter at Bladon roundabout	-	2,862	
Stone bus shelter towards Long Hanborough	4,520		
Two benches in cemetery, one bench at the Green	1,624		
Notice board at cemetery	598		Disposed of in 24/25
Notice board at the Green	1,537		
Two notice boards at Heath Lane and Park Street	1,272		
Cemetery boundary	7,171		
War memorial in Park Street	3,850		
Two salt spreaders funded by OCC	-	500	
External automated defibrillator	660		Disposed of in 24/25
Computer funded by OALC	-	545	
Recreation ground project	5,375		
MUGA court	1,600	51,005	
Toddlers' play area	-	-	
Groundworks on recreation site	8,612	38,417	
Gates and fencing around recreation site	4,978		
Barn shed with partition on slab base	3,261		
Youngsters' play area	8,318	39,820	
Pentaque terrain	900	5,253	
Tabards for BPC volunteers at work	350		
Netball posts, bibs & trainer. Tennis & soccer balls.	455		Disposed of in 24/25
Speed gun. Bushnell radar gun	91		
Silent tommy	609	1,294	
Half-share in watering hoses with BVHRC	150		
War memorial garden wall	1,350		
Pathway at cemetery	1,423		
Website construction and development	-	210	
Seating areas with bins in recreation ground	407	6,252	
Adult gym equipment in recreation ground	3,923	12,220	
Chemical sprayer equipment	151		
Litter bin on The Green	407		
Disabled access path in Recreation Ground	630		
Playing Field drainage system in Recreation Ground	4,900		
Lenovo Laptop	541		
Moveable Goals	487		
Speed Indicator Devices (Evolis Vision) x 2	4,632		
MUGA Improvements (Goal Extensions)	16,375	16,375	
Salt Bin (Cassington Road)	250		
Defibrillator Cabinet	452		
Lease of Land next to rec ground (the diamond area)	1		
Balance on Register as at 1st April 2024	**100,494**		
Adjustments during 24'25			
Purchases			Date of Purchase / Disposal
Defibrillator	850		Jun-24

Carousel Pargola inc install - Rec Ground	2,921		Jul-24
3 Sided Arbour inc install - Rec Ground	3,420		Jul-24
Arnold Baker Book	137		Jul-24
Bus Shelter Bench inc install	350		Feb-25
Disposals			
Cemetery Notice Board	-598		Dec-24
Defibrillator	-660		Jun-24
Netball posts, bibs & trainer. Tennis & soccer balls.	-455		Feb-25
Total Adjustments during 24'25	**5,965**		
Assets as at 31st March 2025	**106,459**		

Financial Report for 12th June 2025 Meeting

Payments to be Approved at the Meeting to be held 12th June 2025

Payee	Description	Amount to be Paid	Cost to Council	Vat to be reclaimed
Shield Maintenance	Inv-8958 monthly litter bin emptying (May)	£64.99	£54.16	£10.83
P Howe	Inv May 25 - Village Maintenance Contract **Grass Cutting:-** Cemetery, Green, Churchyard Bank & Lambs Lane Bank - Once Rec Ground & Rec Orchard - Twice Football Pitch - 3 times **Other:-** Raking Playground - Twice Spraying Pebble Alley - Once	£902.50	£902.50	n/a
K Howe	Colour Printer Ink - Currys £30.49	£30.49	£25.41	£5.08

Payments to be Noted at Meeting

Recurring Payments and *Payment Made Under Delegated Powers Between 1st May and 31st May 2025

Payee	Description	Amount to be Paid	Cost to Council	Vat to be reclaimed
K Howe	Mobile Sim Apr, May and June	£15.00	£12.50	£2.50
Oxfordshire CC	LGPS May	£378.05	£378.05	n/a
Unity Trust Bank	Service Charge - Apr 25	£8.25	£8.25	n/a

28 April 2025



2024/25 Internal Audit Report for Bladon Parish Council

From Jane Olds – Internal Auditor

I reviewed the documents provided and met with the Clerk, Karen Howe, on 28 April via Teams and finalised the information on 28 April.

BASIS OF REPORT

This internal audit report is based upon the Joint Panel on Accountability and Governance (JPAG) *Practitioners' Guide* in England 2024 publication.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls and was outlined in the original Letter of Engagement. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

Please note: it would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of the staff and Councillors and not left for internal audit. (Source: (JPAG) *Practitioners' Guide* 2024 – Section 4).

Annual Return Section	**Process**	**Findings**	**Recommendations and actions**

A	Bookkeeping Arrangements	Appropriate books of account have been kept properly throughout the year and are well maintained with sound audit trails.	No further recommendations.

Annual Return Section	**Process**	**Findings**	**Recommendations and actions**
B	Council's Financial Regulations have been met with regard to expenditure	The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	No further recommendations.
C	Review of Internal Controls	The Council has some Internal Control provision .	Review requirements in line with the recommendations in the *Practitioners Guide* – particularly from Sections 5.10 and 5.40. Devise an Internal Controls Policy and checklist and appoint a Councillor responsible for internal financial control (see below).
C	Review of Risk Assessment	The Council has assessed the significant risks to achieving its objectives using their Risk Assessment; the document was adopted at a meeting on 13 March 2025 and has been published.	Suggest reviewing the document at the beginning of the financial year as it should be a working document throughout the year.
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from an adequate budgetary process.	No further recommendations.

D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	Reserves were adequately accounted for.	Devise a Reserves policy
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.

Annual Return Section	**Process**	**Findings**	**Recommendations and actions**
E	VAT	VAT had been appropriately accounted for.	No further recommendations.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals and with appropriate deductions applied.	No further recommendations.
H	Asset Controls - all material assets correctly recorded	The current asset register has correctly recorded all material Assets. The correct basis of valuation has been applied.	Add a 'date of purchase' section to the register together with a column for insurance cost.
H	Asset Controls - all additions and removals correctly recorded	Additions in the year have been correctly recorded within the Cash Book and Register.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	Deeds and Titles are not currently available on the Register.	Establish the reference details for the land owned / managed by the Parish Council.

H	Investment Registers	No investment register was required.	While there is no requirement currently, as the Council is nearing the £100,000 threshold (See 1.11 and 4.21 of the latest *Practitioners' Guide*) the Council may need to consider a strategy in the future.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
L	Information published on website	The information is fully available.	No further recommendations.
Annual Return Section	**Process**	**Findings**	**Recommendations and actions**
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 17 June to 26 July 2024.	No further recommendations.
N	AGAR publication Requirements	The Parish Council complied with the publication requirements for the 2023/24 AGAR.	No further recommendations.
O	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

Transparency Compliance

Process	Criteria	Findings	Recommendations and actions

Review of Internal audit action plan has been considered and actioned?	Good Practice	The Internal Audit had been reviewed the previous year.	Ensure all the actions are taken as appropriate.
External Audit recommendations have been considered and actioned.	Good Practice	The Conclusion of Audit report had been received for 23/24 and had been published on the website. Findings: Rounding errors on Section 2	Ensure that the rounding errors are corrected.
Accounting Statements agreed and reconciled to the Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	The accounting statements in this annual return present fairly the financial position of the Council and its income and expenditure.	No further recommendations.
Compliance with the Transparency Code	While the Parish Council does not fall in to the criteria for Councils below the £25k threshold, it is good practise for Parish Councils above the threshold to comply.		
Process	**Criteria**	**Findings**	**Recommendations and actions**
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Expenditure is included in the minutes but not separately.	No further recommendations.
Compliance with the Transparency Code	2) Annual Return published on the website	Available on the website.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	No further recommendations.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	Not applicable.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on the website.	No further recommendations.

Compliance with the Transparency Code	6) Internal Audit Report Published	Available on the website.	Good practice to publish the accompanying report.
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Available (briefly) on the asset register.	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agenda	Available on the website.	No further recommendations.

Further Recommendations:

Following the completion of the Internal Audit, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015. A blank form can be supplied.

Training

It was good to hear that the Council was prepared to support the Clerk in undertaking the CiLCA (Certificate in Local Council Administration) qualification. OALC and SLCC provides training for both Councillors and the Clerk which would be beneficial to the Council.

I recommend including a regular agenda item and budget for training.

Standing Orders and Financial Regulations

I noted that the Standing Orders and Financial Regulations have now been fully revised.

Internal Financial Control Responsibility

While the Clerk / RFO is responsible for the day-to-day running of the Parish, the Council should be reminded that, as a corporate body, it is the Council which is responsible for financial governance and this responsibility should not be taken lightly.

As recommended last year, the Council should consider an Internal Financial Control Policy and appoint at least one Councillor to be responsible for Internal Financial Control. It is not necessary for the Councillor to have experience of finance as this is to check that procedures have been followed and amounts are correct. However, if that Councillor is a signatory on the bank account, they should not approve payments while they are undertaking the checks.

Reserves

The Council has allocated reserves. I recommend that the Council adopts a Reserves Policy, to be reviewed annually, which explains the different types of reserves and records the levels appropriate for the year.

Assets

The Council has responsibility for a play area and other assets around the village including bins and benches.

While there is an annual ROSPA check of the play area, the Council should also have a more regular schedule of visual checks with a check sheet. The play area inspector or the insurance provider will have a recommendation on frequency.

Now that the Council has a mobile telephone, I suggest that the number is published in the play area.

Other assets should be checked at least annually for condition.

Equipment Provision

I suggest that the Council invests in an external hard drive for data backups.

Conclusion

The above are recommendations to help the Council improve its processes and in no way detract from the work it, and the Clerk, has already done.

I have noted that many of the actions which I recommended last year have been completed; the Clerk and Council should be commended for this.

Bladon Parish Council has an electorate in the region of 600 and the Precept for the year 24/25 was set at £50,000.

In general, I believe that the Council has competent arrangements in place to satisfy itself that its systems of internal financial control are transparent and effective. There are approval and authorisation controls to minimise risk. The audit and management trail for financial transactions is good.

This report should be noted and taken to the next meeting of the Council for minuting to inform them of the Internal Audit work carried out.

For information, I have now undertaken three reviews of Bladon Parish Council and I recommend that the Council fully reviews the internal audit provision for the year 2025/26.

I hope that this report is of help to the Council. If you would like any further assistance or clarification, please do contact me.



Jane Olds
Internal Auditor

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2025
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2025** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

* ***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices***, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2024/25

BLADON PARISH COUNCIL

https://bladon-pc.gov.uk/

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

13/04/2025 28/04/2025 DD/MM/YYYY

Name of person who carried out the internal audit

JANE OLDS

Signature of person who carried out the internal audit: SIGNATURE REQUIRED

Date: 28/04/2025

***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).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BLADON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

Yes	No	N/A	
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.			*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

https://bladon-pc.gov.uk/ ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

BLADON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	95,094	91,280	*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	40,000	50,000	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	19,828	2,796	*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	20,214	20,683	*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	43,428	33,329	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	91,280	90,064	*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	91,280	90,064	*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	100,494	106,459	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)			✓	*The figures in the accounting statements above exclude any Trust transactions.*

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2024/25

In respect of BLADON PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's 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 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

BLADON 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 Sunday 15th June 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:

Karen Howe, Clerk/RFO Bladon Parish Council

Email: clerk@bladon-pc.gov.uk

Tel: 07352 309653

commencing on **Monday 16th June 2025**

and ending on **Friday 25th July 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

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

5. This announcement is made by Karen Howe Clerk/RFO to Bladon 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.

Bladon Parish Council: GDPR Checklist for Councillors

Whilst parish councils are expected to comply with GDPR, individual councillors will also need to ensure that they protect an individual's personal data whether it is stored electronically or as a hard copy. This applies only to living individuals (not the deceased, companies, other authorities and charities)

Personal data includes:

- Names and addresses
- Telephone numbers
- Email addresses
- IP addresses

The following measures are recommended to help councillors comply with GDPR:

ACTION	AGREED
You will use a separate council email account for parish council correspondence (do not use a personal email). The email account will be provided by the Council and will be accessible to the Clerk	
You understand that email addresses used for Parish Council business may be subject to Freedom of Information and/or Data Subject Requests. The Clerk will have access to your Council email to aid in answering any requests.	
You will not forward emails or email threads without removing any personal data first, such as email addresses, telephone numbers, etc, unless consent has been given to share the relevant personal data. It is recommended that you copy and paste information from an email if you want to pass it on, rather than forwarding on an email to avoid including any personal information.	
You will, where possible, direct all correspondence to the clerk who can obtain the necessary consent.	
You will, where possible, avoid holding an individual's information at your home or on your own PC. If you have to hold any information containing personal data on behalf of the Parish Council, it needs to be stored securely in a locked room or cabinet or if on a PC, in an encrypted folder.	
You will ensure that all devices, including computers, laptops, and phones, that store any individual's information on behalf of the Parish Council will be protected with a secure password.	
You will ensure that your antivirus software and operating system are up-to-date and that your devices ' firewalls and router's firewalls are turned on on all devices, including computers, laptops, and phones, that store any individual's information on behalf of the Parish Council.	
You will review any hardcopy information that you hold and, if no longer relevant, destroy it using a suitable method (Cross cut shredder or destruction service).	
Inform the Data Protection Officer and Clerk of any breaches within 48 hours	

I confirm that I have read the information above and understand my responsibility, as a parish councillor, for protecting personal data.

Councillor **Date**

Signed

Checklist Adopted 12th June 2025 Minute Ref xxx/xxx

Bladon Parish Council: Reserves Policy

Adopted on 12th June 2025 Minute Ref xxxx/xxx

Introduction:

Bladon Parish Council (BPC) is required to maintain adequate Financial Reserves to meet the needs of the Parish Council.

The purpose of this policy is to set out how the Parish Council will determine and review the level of Reserves. Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.

However, there is no specific minimum level of reserves that an authority should hold, and it is the responsibility of the Responsible Financial Officer (RFO) to advise the Parish Council about the level of reserves to ensure that there are procedures for their establishment and use.

Types of Reserves:

Reserves may be categorised as General or Specific.

General Reserves:

General Reserves are funds which do not have any restrictions as to their use. These reserves cushion the impact of uneven cash flows, offset budget requirements, if necessary, or can be held in case of unexpected events or emergencies.

Setting the level of General Reserves is agreed with the Annual Budget.

Earmarked Reserves:

Earmarked Reserves are held for several reasons and shall only be used for the purpose for which they were created.

- Renewals – to enable services to plan and finance an effective program of equipment replacement and planned property maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement program can be achieved without the need to vary budgets.
- Carry forward of underspend – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward these resources.
- Developers Contributions – proceeds from developers that can only be used for specified purposes.
- Other Earmarked Reserves may be set up from time to time to meet known or predicted liabilities.

Any decision to set up an Earmarked Reserve must be made by the Parish Council, and these are to be reviewed annually when the budget is agreed.

Where the purpose of an Earmarked Reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of the Parish Council, be transferred to other

budget headings within the revenue budget or to General Reserves or to one or more other Earmarked Reserves.

Management and Control of Reserves:

Movements in Earmarked Reserves and General Reserves shall be reported to the Parish Council as part of the quarterly report and at monthly meetings if required.

The use of Reserves shall be approved by the Parish Council.

The level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council.

The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Parish Council.

Earmarked Reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the Annual Budgetary Review.

Recommendations on creation, amendment, cessation, or continuation of Earmarked Reserves will be given by the Responsible Financial Officer to the Parish Council by way of a report forming part of the recommendations for the Annual Budget and Precept request by the Parish Council.

Approval for the creation, amendment, cessation, or continuation of Earmarked Reserves will be given by the Parish Council.

COUNCILLORS' ROLES & RESPONSIBILITIES

2025-2026

Responsibility	Council / Officer Previous Year (24/25)	Council / Officer For 25/26
Appointments within the Council		
Cemetery	Clerk & Cllr C Fletcher	
Communications (website; fb; newsletters.)	Cllr A Tibble	
Emergency Plan Management	Full Council	
Environment (flooding/drainage/estate)	Cllr S Richmond & Cllr C Fletcher	
Finance	RFO & Full Council	
Governance /Internal controls/ Risk Management/Personnel	Full Council	
Parking	Full Council	
Planning applications/Conservation Area	Full council	
Public consultations	Full council	
Recreation Ground	Cllr A Tibble	
Staff/Councillor training	Clerk	
Traffic calming/Speed watch/Crossings	Cllr S Richmond & Cllr T Sayers	
Transport & Traffic (public consultations; transport schemes; external local & County groups liaison)	Cllr A Vine	
War memorial	Full Council	
Appointments to outside bodies		
Airport Consultative Committee	Clerk	
BVHRC Council representative	Cllr A Vine	
Bladon Primary School liaison	Cllr S Richmond & Cllr A Tibble	
Transport Advisory Committee/VTN/20s Plenty	Cllr A Vine & Cllr A Tibble & Cllr T Sayers	