Grinton & Ellerton Abbey Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement ___ **Monday 16 June 2025** _____a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. **Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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:**	
(b) Rosemary Watson – Parish Clerk _____ Home Farm Cottage, Fremington _____ Richmond, North Yorkshire DL11 6AW _____	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Chair or other person to which any person may apply to inspect the accounts
commencing on (c) __**Tuesday 17 June 2025** _____	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) ___**Monday 26 July 2025** _____	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is: **PKF Littlejohn LLP (Ref: SBA Team)** **15 Westferry Circus** **Canary Wharf** **London E14 4HD** (sba@pkf-l.com)	
5. This announcement is made by (e) Geraldine Coates, Parish Chair _____	(e) Insert name and position of person placing the notice – this person must be the Chair of the parish meeting

Certificate of Exemption – AGAR 2024/25 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2025, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

Grinton & Ellerton Abbey Parish Council

certifies that during the financial year 2024/25, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2024/25:	£12,472
Total annual gross expenditure for the authority 2024/25:	£6,671

There are certain circumstances in which an authority will be **unable to certify itself as exempt,** so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor **has not:**
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2025.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	12/05/2025
RCWatson	12/05/2025		
Signed by Chair	Date	as recorded in minute reference:	
[signature]	12/05/2025	Item 6:2	

Generic email address of Authority

clerk@grinton-pc.gov.uk

Telephone number

01748 884297

*Published web address

grinton-pc.gov.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Grinton & Ellerton Abbey Parish Council

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

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

9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	*has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.*
			✔	

*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:

12/05/2025

and recorded as minute reference:

6:1 Finance

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

Chair

Clerk

RC Wokes

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

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

grinton-pc.gov.uk

Section 2 – Accounting Statements 2024/25 for

Grinton & Ellerton Abbey 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	39,162	41,965	*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	5,500	6,000	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	4,764	6,472	*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	1,200	1,200	*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	6,261	6,671	*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	41,965	47,766	*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	41,965	47,766	*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	100,000	100,000	*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			*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

RCWatson

Date 12 May 2025

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

12/05/2025

as recorded in minute reference:

Finance 6:2

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

Grinton and Ellerton Abbey Parish Council - Balance Sheet 2024/25

Community Account Opening Balance	36514.77	
Business Saver Account Opening Balance	295.33	
Flood Account	5154.92	
	41965.02	
Income		12472.27
Expenditure		-6671.02
Community Account Closing Balance	42611.35	
Business Saver Account Balance	0.00	
Flood Account	5154.92	
	47766.27	5801.25

Explanation of variances – pro forma

Name of smaller authority: **Grinton & Ellerton Abbey Parish Council**

County area (local councils and parish meetings only):

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);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	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	39,162	41,965				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,500	6,000	500	9.09%	NO		
3 Total Other Receipts	4,764	6,472	1,708	35.85%	YES		Increased income for hall up-keep
4 Staff Costs	1,200	1,200	0	0.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,261	6,671	410	6.55%	NO		
7 Balances Carried Forward	41,965	46,566				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	41,965	47,766				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments	100,000	100,000	0	0.00%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following

	£	£	£
Earmarked reserves:			
Hall Reserve	29313		
Flood Repairs	5154		
		34467	
General reserve	13299		
		13299	
Total reserves (must agree to Box 7)			**47766**

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **mus** column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be e figures.

Name of smaller authority:	Grinton & Ellerton Abbey parish Council		
County area (local councils and parish meetings only):			
Financial year ending 31 March 20xx			
Prepared by (Name and Role):	J May, Parish Clerk		
Date:	3/31/2025		
		£	£
Balance per bank statements as at 31/3/25			
Community Account	account 1	42,611.0	
Business Saver Account	account 2	-	
Flood Account	account 3	5,154.0	
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			47,766.0
Petty cash float (if applicable)		-	-
Less: any unpresented cheques as at 31/3/xx **(enter these as negative numbers)**			
	item 1		
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			-
Add: any un-banked cash as at 31/3/25			
			-
Net balances as at 31/3/ (Box 8)			**47,766.0**

Grinton and Ellerton Abbey Parish Council - Expenditure 2024/25

Date	Invoice No	Details	Cheque No	Amount	VAT	Water	Admin	Repairs etc	Hall Repairs	Insurance	Clerk	Electric	Donations etc
22-Apr	1	YLCA	100691	133.00			133.00						
6-Apr	2	Zurich Insurance	100692	933.98						933.98			
6-May	3	Clerks wages	100693	600.00							600.00		
6-May	4	Business Stream	100694	28.57		28.57							
29-May		A Chandler Bus Shelter Cleaning	100695	50.00				50.00					
29-May	5	H E Woolley - Fire Extinguishers	100696	86.05	17.21				103.26				
4-Jun	6	eon next	100697	398.60	19.92							#REF!	
20-Jun	7	eon next	100698	43.94	2.20							46.14	
9-Jul	8	eon next	100699	38.81	1.94							40.75	
31-Jul	9	Business Stream	100700	33.81		33.81							
31-Jul	10	WJPS Website	100701	730.00	146.00		876.00						
6-Aug		Open Spaces Society	DD	45.00			45.00						
15-Aug	11	eon next	100702	49.34	2.47							51.81	
17-Sep	12	eon next	100703	50.46	2.52							52.98	
21-Oct	13	eon next	100704	48.75	2.44							51.19	
29-Oct	14	Business Stream	100705	29.98		29.98							
4-Nov	15	Clerks wages	100706	600.00							600.00		
4-Nov		RBL Poppy Wreath	100707	30.00									30.00
4-Nov	16	Chapel Home & Garden	100708	40.00				40.00					
18-Nov	17	eon next	100709	74.78	3.74							78.52	
18-Nov	18	A R Calvert	100710	1485.00	297.00				1782.00				
10-Dec	19	eon next	100711	104.97	5.25							110.22	
16-Jan	20	eon next	100712	92.44	4.62							97.06	
21-Jan	21	Business Stream	100713	26.48		26.48							
11-Feb	22	eon next	100714	260.45	13.02							273.47	
26-Mar	23	eon next	100715	131.70	6.58							138.28	
				6146.11	524.91	118.84	1054.00	90.00	1885.26	933.98	1200.00	1358.94	30.00
				6671.02									
												6671.02	

Grinton and Ellerton Abbey Parish Council - Income 2024/25

Date	Receipt No	Details	Amount	Precept	Hall Income	Interest	Grants & Donations	Other	Reference
19-Apr		Cash - Hall Income	466.00		466.00				
30-Apr		C Atkin	5.00		5.00				
30-Apr	1	Sum Up April	232.62		232.62				
30-Apr	2	Precept	3000.00	3000.00					
31-May	3	Northern Powergrid Wayleave	22.37		22.37				
31-May	4	Sum Up May	220.30		220.30				
3-Jun		Interest on Saver Account	1.10			1.10			
20-Jun		Cash - Hall Income	636.00		636.00				
28-Jun	5	Sum Up June	152.93		152.93				
1-Jul		C Atkin	6.00		6.00				
8-Jul		Golding	10.00		10.00				
30-Jul		Cash - Hall Income	492.00		492.00				
31-Jul	6	Sum Up July	210.73		210.73				
2-Aug		J Mawdesley	4.00		4.00				
28-Aug		Cash - Hall Income	590.00		590.00				
29-Aug		C Atkin	10.00		10.00				
30-Aug	7	Sum Up August	289.33		289.33				
2-Sep		Interest on Saver Account	1.11			1.11			
9-Sep		C Atkin	10.00		10.00				
30-Sep	8	Sum Up September	160.28		160.28				
30-Sep	9	Precept	3000.00	3000.00					
1-Oct		Cash - Hall Income	488.00		488.00				
31-Oct	10	Sum Up October	295.98		295.98				
30-Nov	11	Sum Up November	162.87		162.87				
2-Dec		Interest on Saver Account	0.77			0.77			
2-Dec		Cash - Hall Income	336.00		336.00				
6-Dec		G M Scarr	4.00		4.00				
10-Dec		C Atkin	10.00		10.00				
12-Dec		Reeth Rural Radio Net	80.00		80.00				
30-Dec		J & S Metcalfe	5.00		5.00				
31-Dec	12	Sum Up December	136.70		136.70				
3-Jan		Cash - Hall Income	335.00		335.00				
31-Jan	13	Sum up - January	214.40		214.40				
13-Feb		C Atkin	14.00		14.00				
28-Feb	14	Sum Up - February	218.85		218.85				
3-Mar		Cash - Hall Income	440.00		440.00				
31-Mar	15	sum up - March	210.93		210.93				
			0.00						
			12472.27	6000.00	6469.29	2.98	0.00	0	0.00

12472.27