

Yarnfield and Cold Meece Parish Council

Annual Governance and Accountability Return 2025/26

AGAR Submission Papers

	Page
1. Internal Audit	
- Conclusions of Internal Audit letter	2
- 2025/25 internal auditor year-end report	3
- Annual Internal Audit Report	8
2. Annual Governance Statement (Section 1)	9
3. Accounting Statement (Section 2)	10
4. Blank external Audit Report (Section 3)	11
5. Bank reconciliation	12
6. Explanation of any significant year on year variances	13
7. Breakdown of the types of reserves	15
8. Details of Actions Taken following internal and external audit reports	16
9. Confirmation regarding the exercise of public rights	17
10. Confirmation of Contact details	22

John Fraser
Parish Clerk
19 June, 2026



Black Rose Solutions Limited

74 Leacroft Road

Penkridge

Staffs

ST19 5BU

0781 321 7576

sandie.morris@blackrosesolutions.co.uk

31st May 2026

Dear John,

Yarnfield and Cold Meece Parish Council – Internal Audit 2025/26

I confirm that I have carried out an examination of your accounts and procedures, in line with the Practitioners Guide 2025 and in accordance with the requirements of the Accounts and Audit Regulations 2015.

I can state that I found no material errors, omissions or irregularities in your financial records and I have no significant concerns about your internal control procedures.

Please refer to the enclosed report for further details of the audit work covered.

I would also confirm that I am totally independent of your Council and have no contact with any Member or employee.

Yours sincerely,

S Morris

Mrs Sandra Morris ACMA

Enc

Full Internal Audit Report

Comments marked **REC** denote an issue recommended for action as it may affect the Internal Audit response on the AGAR (Annual Governance and Accounting Return).

Comments marked **note** are included for reference or information.

Items referenced **FR** – relates to clause in the council's financial regulations.

Items reference **PG** – relates to a clause in the practitioners Guide.

Items reference **TBC** – to be reviewed at the final visit

Black Rose Solutions Ltd

Internal Audit - Report

Name of Council - **Yarnfield & Cold Meece Parish Council**

Date of Audit -25th May 2026

Annual Return - Internal Control Objectives

A. Appropriate accounting records have been properly kept throughout the financial year.	YES
Is the cashbook maintained and up to date?	yes
Is the cashbook arithmetic correct?	yes
Is the cashbook regularly balanced?	yes
The council uses Excel for its cashbook, no issues noted.	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES
Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments	**
PG.B.6 • Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place	**
Are payments supported by invoices?	yes
Is all expenditure approved?	yes
Is VAT appropriately accounted for?	yes
Does the Council hold Power of Competence?	yes
Re adopted?	15/05/2024
If not, does the council monitor s137 expenditure against limit?	n/a
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES
Does a review of the minutes identify any unusual financial activity?	no
Do minutes record the council carrying out an annual risk assessment?	yes
Is Insurance cover appropriate and adequate?	yes
Are internal financial controls documented and regularly reviewed?	yes
	Review
Risk Assessment	12/05/2025
Financial Regulations	12/05/2025
Standing Orders	12/05/2025

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		YES
Has the council prepared an annual budget in support of its precept?		yes
Is actual expenditure against the budget regularly reported to the council?		yes
Are there any significant unexplained variances from budget?		no
Does the precept recorded agree to the Council Tax authority's notification?		yes
Are reserves appropriate?		yes
	Earmarked Reserves	7,766
	General Reserves	38,688
	Months of Income	5
	Months of expenditure	9
General reserves are within guidelines (3 to 12 months of income/expenditure)		

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		YES
Is income properly recorded and promptly banked?		yes
Are security controls over cash and near-cash adequate and effective?		yes
Is the council VAT registered?		no
Are returns submitted in a timely manner?		yes
Is VAT reclaimed on exempt business activities reviewed and considered insignificant?		n/a
Are receipts for business activities within the registration threshold?		yes

F. Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		YES
The council does not hold cash.		
When cash payments have been made, the withdrawals/reimbursement has been approved by the normal process.		note
Cash received from events is banked intact.		

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.		YES
Do all employees have contracts or employment with clear terms and conditions?		yes
Do salaries paid agree with those approved by the council?		yes
Are other payments to employees reasonable and approved by the council?		yes
Have PAYE/NIC been properly operated by the council as an employer?		yes
Does line 4 include only Salary, NI & Pension		yes
Does the council monitor off payroll working (IR35)		n/a

H. Asset and investments registers were complete and accurate and properly maintained.	YES
PG.H.1 • Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets	ok
PG.H.6 • Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the Authority	ok
Does the council maintain a register of all material assets owned or in its care?	yes
Are the assets and investments registers up to date?	yes
Do asset insurance valuations agree with those in the asset register?	yes*
An addition of playground equipment has been included as a single line/value on the register. The cost was made up of a number of separate items, including fencing, surfaces, street furniture, play equipment as well as installation and disposals. It is advantageous to record items separately, as in the future single items may be disposed or replaced and it would not be easy to know the values of individual items. it is also the case that some of the items would be under different categories on the insurance schedule, so in order to review adequacy of cover these need to be split out.	REC
I. Periodic and year-end bank account reconciliations were properly carried out.	YES
Is there a bank reconciliation for each account?	yes
Is a bank reconciliation carried out regularly and in a timely fashion and approved by council?	yes
Are there any unexplained balancing entries in any reconciliation?	no
Is the value of investments held summarised on the reconciliation?	n/a
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.	YES
Are year end accounts prepared on the correct accounting basis (receipts and payments or income and expenditure) ?	R&P
Are debtors and creditors properly recorded?	n/a
Do accounts agree with the cashbook?	yes
Is there an audit trail from underlying financial records to the accounts?	yes
K. If the authority certified itself as exempt from a limited assurance review in 24/25, it met the exemption criteria and correctly certified itself exempt	N/a
The council did not certify itself exempt	

L. The authority publishes information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	YES
All councils - Accounts and Audit Regulations 2015	
Accounts remain published for 5 years	yes
ICO Publication Scheme	yes
Community Infrastructure Levy Return	n/a
Transparency Code for Smaller Councils (income/expenditure under £25k)	
All items of expenditure above £100	yes
End of Year Accounts	yes
Annual Governance Statement	yes
Internal Audit Report	yes
List of Councillor or member responsibilities	yes
Location of public land and building assets	yes
Minutes, Agendas and papers of formal meetings	yes
Transparency Code for Larger Authorities (income/expenditure >£200k)	
Quarterly:-	
All items of expenditure above £500	yes
Procurement information (initiations to tender > £5k)	yes
Annually:-	
local authority land	yes
grants to voluntary, community and social enterprise organisations	yes
organisation chart	n/a
senior salaries (>£50k)	n/a
constitution (standing orders)	yes
pay multiple	n/a
The council falls between the small and large authority thresholds for Transparency requirements so the code is advisory and considered best practice. A later briefing paper states that the government expects that medium councils will follow the guidance. The council could consider publishing additional information in line with the Transparency Code. Freedom of Information regulations may also be relevant.	

M. The authority has demonstrated that during summer 2025 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by website or minutes)	YES
Approval Date (meeting)	09/06/2025
Publication Date (announcement date)	11/06/2025
Date from (commencement date)	12/06/2025
Date to	23/07/2025

N. The authority has complied with the publication requirements for 2024/25 AGAR.	YES
Notice of Period for Exercise of Electors Rights	yes
Section 1 Annual Governance Statement	yes
Section 2 Accounting Statements	yes
Notice of Conclusion of Audit	yes
Section 3 External Audit Report & Certificate	yes
Internal Audit Report	yes

O. The authority complied with laws, regulations & proper practices relating to digital and data compliance.	YES
PG.O.2 • Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required.	**
Use a single generic email address on an authority owned domain.	yes
Website Accessibility tested and published annually	WCAG v2.2 ??
Data Audit Completed	1/5/26
Data Protection Policy Reviewed	9/3/26
IT policy Reviewed	9/3/26
The council has published an Accessibility Statement, to the latest version, however it does not state when it was last reviewed. It is required to be reviewed "regularly", the practitioners guide, suggests annually. The statement does not only cover the build of the website, but also all content uploaded.	note
P. Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/a
The council is not a trustee	

Annual Internal Audit Report 2025/26

Yarnfield and Cold Meece Parish Council

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During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) 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

Name of person who carried out the internal audit

25/05/2026

S. MORRIS ACMA

Signature of person who carried out the internal audit



Date

31/05/2026

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Yarnfield and Cold Meece Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

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

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

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

15-6-2026

and recorded as minute reference:

26-165

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

Chair

Clerk

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Section 2 – Accounting Statements 2025/26 for

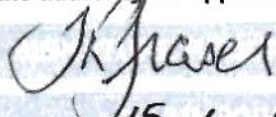
Yarnfield and Cold Meece Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	35,249	36,132	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	27,526	28,903	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	12,252	61,491	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	10,215	10,654	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	28,680	69,417	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	36,132	46,454	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	36,132	46,454	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	69,475	113,813	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 15-6-2026

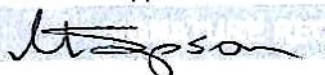
I confirm that these Accounting Statements were approved by this authority on this date:

15-6-2026

as recorded in minute reference:

26-165

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



Section 3 – External Auditor's Report and Certificate 2025/26

In respect of

Yarnfield and Cold Meece 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 2026 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 2025/26

(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 2025/26

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 2026

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Attachment 1.1 - Bank Reconciliation - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025 (selected)

Point 1.10 - "Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority".

Point 5.20 - "The year-end bank reconciliation is a key financial control as it will provide evidence to support the total cash and short-term investments balance shown in Line 8 in Section 2 of the authority's AGAR. As bank statements may be made up to different dates in the month, care should be taken, particularly at year-end, to ensure that the statement being reconciled includes balances as at 31 March".

Point 5.175 - "Where an authority holds short-term investments such as deposit or savings accounts, all year-end balances must be reported in detail within the bank reconciliation and be included in the sum of line 8". For more information on short-term investments, please see point 2.23 of the Practitioner's Guide 2025.

Instructions for completing this template

1. Please fill in the figure from the Annual Governance and Accountability Return (AGAR) for the Box 8 Cash and Cash Equivalents balance.
2. Complete the relevant sections to disclose the value of any cash held at bank accounts, any other cash amounts e.g., petty cash, any unbanked cash and any unrepresented cheques. Each section includes a total and this will feed into a Net Balances figure towards the bottom
3. The final row calculates a difference between the Box 8 value per the AGAR and the adjusted bank balance at 31 March 2026. This should be NIL (or round to nil) for the balance to be satisfactorily reconciled.

NB: If the authority has either total income (Boxes 2+3) or total expenditure (boxes 4+5+6) above £500,000, the authority must provide a copy of the bank statement(s) showing the value of the bank account(s) at 31 March 2026 to support the figures per this template.

Box 8 Cash and Cash Equivalents	46,454.80
Bank Statement Balances- 31 March 2026	
Current account	244.51
Reserve Account	40,597.45
Community Account	4,468.56
Event Working Group Account	1,144.28
Total Cash at Bank	46,454.80
Additional Balances e.g., petty cash, short-term investments	
Petty cash	0.00
Short term investments	0.00
Total Additional Cash Balances	0.00
Total Balances at 31 March 2026	46,454.80 <i>calculated figure</i>
ADD unbanked cash	
Unbanked cash	0.00
Total Unbanked Cash	0.00
LESS unrepresented cheques	
Unrepresented cheques	0.00
Total Unrepresented Cheques	0.00
Net Balances at 31 March 2026	46,454.80 <i>calculated figure</i>
Difference	0.00 <i>calculated figure</i>

Yarnfield and Cold Meece Parish Council: Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in the 'Item' column within each section, quantified as appropriate. This will automatically calculate the remaining difference and the percentage unexplained. There is additional space in the 'Additional comments/explanations' column, where a more detail explanation can be provided for the movement between years.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'explained' line.

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	27,526.41	28,903.42	1,377.01	5.0%	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			1,377.01	5.0%	No further explanation needed
Box 3: Total other receipts	12,252.00	61,491.59	49,239.59	401.9%	
		48,195.09	48,195.09		Stafford Borough Council - section 106 funding playground project
			0.00		
			0.00		
			0.00		
			0.00		
Box 3: Total other receipts (explained)			1,044.50	8.5%	No further explanation needed
Box 4: Staff costs	10,215.39	10,654.74	439.35	4.3%	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 4: Staff costs (explained)			439.35	4.3%	No further explanation needed
Box 5: Loan interest/capital repayments	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 5: Loan interest/capital repayments (explained)			0.00	0.0%	No further explanation needed

Box 6: Other payments	28,679.58	69,417.85	40,738.27	142.0%	
		40,738.27	40,738.27		Section 106 funded payment to Kompan Ltd - Greenside Playground Project
			0.00		
			0.00		
			0.00		
			0.00		
Box 6: Other payments (explained)			0.00	0.0%	No further explanation needed

Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in Box 9 below.

Box 9: Fixed assets plus long-term investments	69,475.00	113,813.00	44,338.00	63.8%	
		47,909.00	47,909.00		Addition of Greenside Playground equipment
			-3,571.00		Disposal of stand on seesaw
			0.00		
			0.00		
			0.00		
Box 9: Fixed assets plus long-term investments (explained)			0.00	0.0%	No further explanation needed

Box 10: Total borrowings	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 10: Total borrowings (explained)			0.00	0.0%	No further explanation needed

Attachment 1.4 - Earmarked Reserves - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025

Point 1.13 - "The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves"

Point 5.208 - "As authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs, or for specifically earmarked purposes, whenever an authority's year-end general reserve is less than three months or more than twelve months of net revenue expenditure an explanation should be provided to the external auditor".

Instructions for completing this template

1. Please populate the Annual Governance and Accountability Return (AGAR) figures for the total current year expenditure i.e., Boxes 4, 5 and 6.
2. The template will calculate the total value of revenue expenditure incurred in the period (which is the upper limit for the value of unearmarked/general reserves).
3. Please enter the value of balances carried forward (Box 7) for the level of general reserves held by the authority. A warning will appear if an explanation is required regarding the level of reserves held.
4. Please outline any earmarked reserves the authority hold in the 'Earmarked Reserves' section. Once a sufficient explanation is provided, this will be shown as 'Yes' in the 'Explanation sufficient?' line.

Annual Governance and Accountability Return (AGAR)		2025-26
Box 4 Staff Costs		10,654.74
Box 5 Loan interest/capital repayments		0.00
Box 6 Other payments		69,417.85
Total Revenue Expenditure		80,072.59
Box 7 Balances carried forward		46,454.80
Explanation required?		No
Earmarked Reserves		
Reserve Account		30,749.45
Community Action Group		3,289.98
Events Working Group		1,329.61
Total Earmarked Reserves		35,369.04
Unearmarked / General Reserves		11,085.76
Explanation sufficient?		Yes

Yarnfield and Cold Meece Parish Council
Details of Actions Taken
Accounts for the year ended 31st March 2026

External Auditor Limited Assurance Opinion 2024/25

1. Significant matters requiring attention

- No action raised

2. Minor scope for Improvements in 2025/2026

- i. The bank reconciliation was difficult to follow because it did not include all cash book figures. In future the Council should use the standard proforma provided in our guidance or in the Practitioner's Guide when preparing the bank reconciliation.
Action: annual bank reconciliation uses supplied template.
- ii. In undertaking the review of the 2024/25 Annual Governance and Accountability Return it came to our attention that in 2025 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to start the period of 30 working days for the public to inspect the accounts the day after the AGAR was published and to do so as soon as possible after it was approved. The Council should ensure that in 2025/26 they comply with the Regulations.

Action:

- a. The Council's objection of this minor scope for improvement was accepted by Mazars.
- b. In 2025/26 notice of public rights was published the day after the Parish Council at which the forms were signed.

John Fraser
Parish Clerk
16/06/25

Yarnfield and Cold Meece Parish Council

**Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2026**

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: **16 June, 2026**

2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to:

John Fraser, Parish Clerk

Tel: 07786 948104

Email: clerk@yarnfieldandcoldmeece-pc.gov.uk

commencing on **17 June, 2026**

and ending on **28 July, 2026**

3. Local Government Electors and their representatives also have:

- the opportunity to question the auditor about the accounts; and
- the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f).

The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.

4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:

Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU

Email: local.councils@mazars.co.uk

5. This announcement is made by (e)

John Fraser, Parish Clerk, Yarnfield and Cold Meece Parish Council

What councils need to do to advertise the audit

The Local Audit and Accountability Act 2014 as summarised in the Accounts and Audit (England) Regulations 2015 (Statutory Instrument No. 234), and subsequent amendments and the Code of Audit Practice require that:

1. The accounts to be audited (the Annual Return) and other documents such as books, deeds, contracts, bills, vouchers and receipts relating to them must be made available for inspection by any person interested on reasonable notice, during a period of 30 working days selected by the Parish Council.
2. The notice advertising the inspection period must be published with the accounts and must state:
 - (1) The period of 30 working days during which the Annual Return, and other documents referred to in paragraph 1 above will be available for public inspection;
 - (2) Details of the manner in which notice should be given of an intention to inspect the accounts and other documents;
 - (3) The name and address of the auditor; and
 - (4) The provisions contained in section 26 (inspection of documents and questions at audit) and section 27 (right to make objections at audit) of the Act

The Parish Council may wish to use the template at attachment 3.2 to advertise the audit.

Please see the link below for the Accounts and Audit Regulations that apply at the date of drafting this guidance. If any amendment is passed that impacts on smaller authorities in 2025/26 we will inform you promptly.

<https://www.legislation.gov.uk/ukSI/2015/234/contents/made>

PART 5

Inspection and notice procedure

Period for the exercise of public rights

14.—(1) Any rights of objection, inspection and questioning of the local auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

(2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced in accordance with regulation 15(3).

(3) During the period for the exercise of public rights a relevant authority must make the documents referred to in section 26(1) of the Act available for inspection on reasonable notice at all reasonable times.

Commencement of the period for the exercise of public rights

15.—(1) The responsible financial officer for a relevant authority must, on behalf of the authority, ensure that commencement of the period for the exercise of public rights under regulation 9(1)(b) or 12(3)(a) (as the case may be), takes place on such a day that ensures that the period referred to in regulation 14(1) includes—

- (a) ~~the first 10 working days of June of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 1 authority; or~~
- (b) the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 2 authority.

Councils' Accounts: A Summary of Public Rights

The basic position

By law, any interested person has the right to inspect a council's/meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the Council's accounts or object to an item of account contained within them.

The right to inspect the accounts

When your council has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given the Council reasonable notice of your intentions, you then have 30 working days to look through the accounting statements in the Annual Return and any supporting documents. By arrangement, you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the council's policies, finances, procedures or anything else not related to the accounts. Your questions must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the Council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the council has spent money that it should not have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration

that an item of account is contrary to law. You do this by sending a formal '*notice of objection*' to the auditor at the address below. **The notice must be in writing and copied to the council.** In it, you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the Council or tell the public about in a '*public interest report*'. You must follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the National Audit Office website (see contact details below).

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to approach the Standards Committee of your local principal authority if you believe that a member of the council has broken the Code of Conduct for Members.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to his/her responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the Council runs its services. You should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation, but will usually tell you the outcome.

A final word

Councils, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Who should you contact?

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – a guide to your rights are available by calling the National Audit Office on 020 7798 7000 or downloading from the website https://www.nao.org.uk/	If you wish to contact your Council's appointed external auditor please write to: James Collins, Director, Forvis Mazars LLP, local.councils@mazars.co.uk
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Yarnfield and Cold Meece Parish Council
Annual Governance and Accountability Return 2025/26

Content – Scanned copies of the audit documentation ^{1, 2}

1. Notice of public rights
2. Internal Audit:
 - Conclusions of internal audit letter
 - Annual internal audit report
3. Annual Governance Statement (Section 1)
4. Accounting Statement (Section 2)

The Annual Governance and Accounting Return has been submitted to Forvis Mazars LLP External Audit Team. The status of the accounts is unaudited until the conclusion of the audit process by the external auditor.

External Auditor - Forvis Mazars LLP, Newcastle Office via 30 Old Bailey,
London, EC4M 7AU
Email: local.councils@mazars.co.uk

John Fraser
Yarnfield and Cold Meece Parish Council, Parish Clerk
16 June 2026

Email: clerk@yarnfieldandcoldmeece-pc.gov.uk
Tel: 07786 948104

¹ The original signed copies of the documentation are available for inspection on request from the Parish Clerk.

² Accessibility Regulations - We are aware that the Accounts and Audit Regulations requirements for a physical 'wet signature' on the original AGAR, does not allow parish council's to fully comply with Accessibility Regulations. smaller authorities are advised to make it clear that these document are scan and will therefore not be fully compliant with the Accessibility Regulations.

Yarnfield and Cold Meece Parish Council

Confirmation of contact details

Clerk / RFO's name: John Fraser	Chair's name: Cllr Una Simpson
Clerk /RFO's working hours: - Variable - No fixed hours set	
Is this person the primary contact? - Yes	
Parish Council registered address: 5 De Havilland Drive Yarnfield Staffordshire ST15 0SX	Chair contact address:
Telephone: Primary contact number: 07786 948104 Mobile/Alternative number: 07546 456771	Telephone: Primary contact number: 07919 887550 Mobile/Alternative number: -
Email: clerk@yarnfieldandcoldmeece-pc.gov.uk	