

Smaller authority name: **Shrivenham Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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

| NOTICE | NOTES |
|---|--|
| <p>1. Date of announcement <u>Thursday 25th June 2026</u></p> <p>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 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) Clerk@shrivenham.org</p> <p>commencing on (c) <u>Friday 26th June 2026</u></p> <p>and ending on (d) <u>Thursday 6th August 2026</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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:</p> <p>Moore East Midlands (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) _Liza Whitney Clerk & RFO</p> | <p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p> |

Annual Internal Audit Report 2025/26

Shrivenham Parish Council

www.shrivenham.org

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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i> | | | ✓ |
| 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 <i>(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)</i> | ✓ | | |
| N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i> | ✓ | | |
| 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

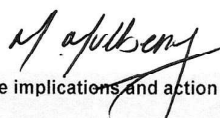
Name of person who carried out the internal audit

04/12/2025

14/05/2026

Mark Mulberry

Signature of person who carried out the internal audit



Date

14/05/2026

*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:

Shrivenham Parish Council

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

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

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

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

24/06/2026 03/06/2026

and recorded as minute reference:

182/26

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

Chair

Clerk

AD Sheld 24 Jun 26



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Section 2 – Accounting Statements 2025/26 for

Shrivenham Parish Council

| | Year ending | | Notes and guidance |
|--|--------------------|--------------------|---|
| | 31 March 2025 £ | 31 March 2026 £ | |
| 1. Balances brought forward | 99,802 | 104,566 | 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 | 196,409 | 201,484 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 79,473 | 138,698 | 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 | 102,660 | 107,241 | 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 | 168,458 | 241,406 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7. (=) Balances carried forward | 104,566 | 96,101 | 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 | 116,003 | 104,675 | 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 | 120,532 | 125,964 | 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

24/06/2026

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

24/06/2026

as recorded in minute reference:

183/26

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

AP Sheld

Additional information to be submitted with Part 3 AGAR Checklist

| Item required. | |
|---|-----|
| 1. State the basis of accounts – Income and Expenditure (I&E) <u>or</u> Receipts and Payments (R&P). | I&E |
| 2. An explanation of any 'No' answers in Section 1 (Annual Governance Statement). | Yes |
| 3. An explanation of any 'No' answers in the Annual Internal Audit Report. | Yes |
| 4. Copy of the notice for the period for the exercise of public rights (N.B. a pro-forma document is available online). | Yes |
| 5. An explanation for the Council's decision for their period for the exercise of public rights if different to the standard period (i.e. 3 June 2026 – 14 July 2026). | Yes |
| 6. Copy of the explanations of significant variances – <u>with numerical support</u> : For boxes 2 – 10 in the Accounting Statements, where the 2026 figure is 15% greater than, or 15% less than, the 2025 figure unless the variance is less than £500. Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%. Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates (N.B. a pro-forma document is available online). | Yes |
| 7. Copy of the bank reconciliation(s) for all bank accounts held in the authority's name (N.B. a pro-forma document is available online). | Yes |
| 8. State whether the Council operate with a petty cash system. | No |
| 9. Copy of the reconciliation between boxes 7 and 8 – this must be quantified (N.B. a pro-forma document is available online). | Yes |
| 10. Where other income (Box 3) is greater than £100k and 50% of precept , we require a breakdown of other income for 2024/25 and 2025/26. | N/A |
| 11. A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced) reserves (N.B. a pro-forma document is available online). | Yes |
| 12. Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts. | N/A |
| 13. State whether the Council use the general power of competence. | Yes |
| 14. Where income (total of Boxes 2 to 3) or expenditure (total of Boxes 4 to 6) is greater than £2m then we will also require: <ul style="list-style-type: none"> • A copy of the full internal auditor report provided by your internal auditor (IA); • Supporting evidence of: <ul style="list-style-type: none"> a. the council's assessment that the IA is independent of the council. b. the council's assessment that the IA is competent to undertake the role. c. the current and appropriate letter of engagement d. the authority considering and agreeing the IA programme of work against its identified risks. e. copies of the minutes of the meetings considering the IA's findings together with evidence that any recommendations have been addressed; and • Bank statements covering 31 March 2026 to support the bank reconciliation(s) provided | N/A |

Additional information to be submitted with Part 3 AGAR Checklist

| | | |
|-----|--|------------------------|
| 15. | State the accounting system being used by the Council (i.e. Scribe, Excel, etc). | Rialtas |
| 16. | Provide the hours/days worked by the Clerk and RFO including any scheduled holidays until the end of September. This will help ensure that we coordinate our responses in line with your requirements. | Please See below |
| 17. | Copy of this completed sheet provided with your AGAR submission. | Yes |

Clerk and RFO works Tuesday to Thursday 10 am – 4pm

Holidays 28th, 29th and 30th July

11th, 12th and 13th August

1st and 2nd September

Explanation of variances 2025/26 – pro forma

Name of smaller authority

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

New, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

| | 2026 £ | 2025 £ | Variance £ | Variance % | Explanation Required? Is > 15% | Explanation Required? Is > £100,000 | DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN | Explanation must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates |
|--|-----------|-----------|---------------|---------------|-----------------------------------|--|---|--|
| 1 Balances Brought Forward | -04,566 | 59,802 | | | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees |
| 2 Precept or Rates and Levies | 201,484 | 196,409 | 5,075 | 2.58% | NO | NO | | |
| 3 Total Other Receipts | 38,688 | 79,473 | 59,225 | 74.52% | YES | NO | | Grants + £7719, Donations Received +£6000, Grass Cutting +£1320, Allowments Income +£32, Section 106 +£53063, Nationwide Interest - £209, Burial Income - £685, CIL Funds - £7222, Unexplained £3 |
| 4 Staff Costs | -07,241 | -102,660 | 4,381 | 4.46% | NO | NO | | |
| 5 Loan Interest/Capital Repayment: | 0 | 0 | 0 | 0.00% | NO | NO | | |
| 6 All Other Payments | 241,406 | 168,458 | 72,948 | 43.30% | YES | NO | | PC Erection + £11522 Software Licence + £404, Externa Audit + £1050, Grants Others + £978, Village Clock Maintenance + £975, Other Maintenance + £1348, Hedge Cutting + £1335, Season Expenditure + £7593, Waste + £110, Grass Cutting + £2199, Allotment Maintenance + £1784, Allotment Water + £316, Hall Improvements - £62478, RBS Consultancy - £335, Village Projects - £1970, V81 Grant - £3021, Tree Maintenance - £4765, Capital Payments - £1914 |
| 7 Balances Carried Forward | 96,101 | -104,566 | -8,465 | 8.19% | NO | NO | | |
| 8 Total Cash and Short Term Investments | -04,975 | -116,003 | -11,328 | 9.77% | NO | NO | | |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | -25,964 | -130,532 | 5,432 | 4.51% | NO | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | NO | | |

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Shrivenham Parish Council

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

| | £ | £ |
|--|-------------------|--------------------------|
| Box 7: Balances carried forward | | £96,101.47 |
| Deduct: Debtors (enter these as negative numbers) | | |
| Debtors | (3,038.63) | |
| Allotment Debtors | (10.56) | |
| VAT Recoverable | (409.27) | |
| | <u>(3,458.46)</u> | |
| Deduct: Payments made in advance (prepayments) (enter these as negative numbers) | | |
| 1 | | |
| 2 | | |
| | <u>-</u> | |
| Total deductions | | <u>(3,458.46)</u> |
| Add: Creditors (must not include community infrastructure levy (CIL) receipts) (enter these as positive numbers) | | |
| Cemetery | 750.00 | |
| Creditors | 3,554.21 | |
| Vat Creditor | 3,176.45 | |
| Accruals | 2,305.00 | |
| PAYE & NI | 2,246.26 | |
| | <u>12,031.92</u> | |
| Add: Receipts in advance (must not include deferred grants/loans received) (enter these as positive numbers) | | |
| 1 | | |
| 2 | | |
| | <u>-</u> | |
| Total additions | | <u>12,031.92</u> |
| Box 8: Total cash and short term investments | | <u><u>104,674.93</u></u> |

Bank reconciliation template

This reconciliation should include all bank and building society accounts, including short term investments. It must agree to Box 8 on Section 2 of the AGAR and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that outstanding payments should be entered as negative figures.

£ £

Balance per bank statements at 31 March 2026:

Account Name:

| | |
|-------------|------------|
| Unity Trust | 58,946.09 |
| Nationwide | 45,728.84 |
| Add Name | Add amount |
| Add Name | Add amount |
| Add Name | Add amount |

104,674.93

Add: outstanding receipts (enter these as positive numbers)

| | |
|------------|---|
| Add detail | - |
| Add detail | - |
| Add detail | - |

-

Less: outstanding payments (enter these as negative numbers)

| | |
|------------|---|
| Add detail | - |
| Add detail | - |
| Add detail | - |

-

Balance per cashbook at 31 March 2026

104,674.93

(should agree to Box 8 on Section 2)

Outstanding receipts

This should include any amounts received which have been recorded in the cashbook as being received in the period to 31 March 2026 but which appear on the bank statement after 31 March 2026.

Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2026 but which appear on the bank statement after 31 March 2026.