



**Waldringfield  
Parish Council**

**Financial Accounts Package  
(Including AGAR)  
Financial Year 2025-62**

**Accounts 01 April 2025 – 31 March 2026**

## **Enclosures:**

### **Accounting and Governance Return**

- Section 1
- Section 2
  - Explanation of Variances Report
- Annual Internal Audit Report

### **End of Year Accounts – 31 March 2026**

### **Bank Reconciliation – 31 March 2026**

### **Payments over £100.00 (excluding salary payments)**

### **Asset Register at 31 March 2026**

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

### WALDRINGFIELD 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
			✓
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:

12/05/2026

and recorded as minute reference:

2220 pp 6

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

Chair

Clerk

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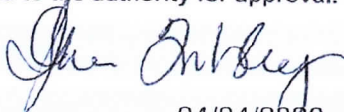
## Section 2 – Accounting Statements 2025/26 for

### WALDRINGFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	23,325	27,982	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	17,404	19,683	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	3,845	19,447	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	7,952	9,343	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	8,641	32,369	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	27,982	25,400	<i>Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	27,982	25,400	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets	81,409	96,624	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
<b>For Local Councils Only</b>			
	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?		✓	<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

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

04/04/2026

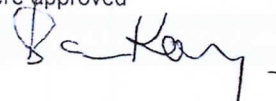
I confirm that these Accounting Statements were approved by this authority on this date:

12/05/2026

as recorded in minute reference:

2220 P/C

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



## Waldringfield Parish Council

## ANNUAL RETURN - Section 2 : Statement of Accounts

## Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Ex req'd	Notes
1	Balances brought fwd	23325.57	27982.01				BALANCE B/F AGREES
2	Annual precept	17404.24	19683.45	2279.21	13%	No	
3	Total other receipts	3845.65	19447.81	15602.16	406%	Yes	This increase is largely due to grant funding totaling £12,279.00, VAT receivables of £3,756.00.
4	Staff Costs	7952.25	9343.17	1390.92	17%	Yes	The PC incurred new NI costs for the first time this year in the amount of £524.97, Clerk's 5% salary increase was an additional £865.95 for the year
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	8641.20	32369.44	23728.24	275%	Yes	This increase is largely attributable to the costs of the new playing field equipment was £22536.00, and increased spending of £1,192.24 in overall expenses.
7	Balances carried forward	27982.01	25400.66	-2581.35	9%	No	
8	Total Cash and Short Term Investments	27982.01	25400.66	-2581.35	9%	No	
9	Total Fixed Assets and Long Term Investments	81409.02	96624.94	15215.92	19%	Yes	The discrepancy is a combination of removal of some assets (£3564.08) that has reached the end of their servicable life and the addition of the significant new equipment valued at £18,780.00
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

# Annual Internal Audit Report 2025/26

## WALDRINGFIELD 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.			No ✓ CASH
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.			✓

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

26/04/2026

Name of person who carried out the internal audit

H. HEELIS (HEELIS & LODGE)

Signature of person who carried out the internal audit



Date

26/04/2026

\*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).

**Waldringfield Parish Council**  
**STATEMENT OF ACCOUNTS**

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	27,982.01	
Cash in Hand		
Salaries		8,818.20
PAYE/NI		524.97
Clerk/Office Expenses		111.66
Post and telephone		0.87
Newsletter re 1972 LGA s142		720.00
Village Hall hire		270.00
Insurance		620.74
Professional Memberships (LGA s111)		495.36
Audit		170.00
Chairman's Allowance		
Training		317.00
Grass cutting (field)		720.00
Repairs/Maintenance		1,274.85
Footpath Maintenance		380.10
Community Grants Fund		2,125.00
Precept	19,683.45	
SCC Footpaths Grant	328.80	
Bank Interest	222.89	
Grants and Donations	670.00	
Advertising income	404.40	
Accounting, Website & Computing Fees		1,186.38
CIL Funds	1,067.30	
Warm Welcome		645.28
VAT Refund		
Professional Services		36.00
Fort Project Budget	12,279.00	18,780.00
VAT	4,475.42	4,516.20
	<b>39,131.26</b>	<b>41,712.61</b>
<b>Closing Balances:</b>		
Balances in Bank Account		25,400.66
Cash in Hand		
<b>TOTAL</b>	<b>67,113.27</b>	<b>67,113.27</b>

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed

  
Responsible Financial Officer

Date

## 04/04/26

GM 12/05/26



**Waldringfield Parish Council**  
**PAYMENTS over £100.00**

Vouch	Code	Date	Description	Supplier		Net	V	Total
1	Accounting, Website & Comp	07/04/2025	Accounting Software Licen	Scribe 2000 Ltd	S	345.60	69.12	414.72
2	Village Hall hire	07/04/2025	Village Hall Hire	Waldringfield Village	X	270.00		270.00
7	Training	07/04/2025	Training	SALC	S	125.00	25.00	150.00
4	Warm Welcome	07/04/2025	Village Hall Hire	Waldringfield Village	X	180.00		180.00
6	Warm Welcome	07/04/2025	Warm Room/Pantry suppli	J Elliot	X	132.58		132.58
9	Community Grants Fund	21/04/2025	Grant s137/72 or s19 MAP	Waldringfield Village	X	500.00		500.00
12	Audit	06/05/2025	Audit Fee	Heelis and Lodge	E	170.00		170.00
13	Professional Memberships (L	06/05/2025	Professional Membership	SALC	E	262.36		262.36
15	Grass cutting (field)	06/05/2025	Grass-cutting -field	SCL Landscape Man	S	120.00	24.00	144.00
20	Community Grants Fund	06/05/2025	Grant s137/72 or s19 MAP	Waldringfield PCC	X	775.00		775.00
27	Newsletter re 1972 LGA s142	03/06/2025	Newsletter	Spingold Design & Pri	Z	180.00		180.00
28	Grass cutting (field)	01/07/2025	Grass-cutting -field	SCL Landscape Man	S	120.00	24.00	144.00
32	Community Grants Fund	01/07/2025	Grant s137/72 or s19 MAP	Waldringfield Church	X	450.00		450.00
36	Fort Project Budget	04/08/2025	Playing Field Project	Action Play and Leisu	S	4,686.67	937.33	5,624.00
47	Newsletter re 1972 LGA s142	02/09/2025	Newsletter	Spingold Design & Pri	Z	180.00		180.00
48	Grass cutting (field)	02/09/2025	Grass-cutting -field	SCL Landscape Man	S	120.00	24.00	144.00
52	PAYE/NI	04/09/2025	PAYE & NI	HMRC	X	194.85		194.85
57	Professional Memberships (L	01/10/2025	SLCC Membership	SLCC	Z	150.00		150.00
58	Insurance	01/10/2025	Insurance	Community Action Su	X	620.74		620.74
60	Repairs/Maintenance	01/10/2025	ROSPA Playing Field inspec	Playsafety Ltd	S	100.00	20.00	120.00
65	Warm Welcome	04/11/2025	Warm Room/Pantry suppli	Waldringfield Village	X	180.00		180.00
69	Grass cutting (field)	04/11/2025	Grass-cutting -field	SCL Landscape Man	S	120.00	24.00	144.00
72	Grass cutting (field)	06/11/2025	Grass-cutting -field	SCL Landscape Man	S	120.00	24.00	144.00
74	Fort Project Budget	10/11/2025	Playing Field Project	Action Play and Leisu	S	14,085.00	2,817.00	16,902.00
78	Newsletter re 1972 LGA s142	02/12/2025	Newsletter	Spingold Design & Pri	Z	180.00		180.00
75	Footpath Maintenance	02/12/2025	Footpath cutting	Impact Landscaping	S	380.10	76.02	456.12
82	Community Grants Fund	06/01/2026	Grant s137/72 or s19 MAP	Waldringfield Wildlife	X	100.00		100.00
85	Accounting, Website & Comp	06/01/2026	Email accounts subscriptio	Community Action Su	S	135.00	27.00	162.00
90	Warm Welcome	02/02/2026	Warm Room/Pantry suppli	J Elliot	X	141.40		141.40
94	Repairs/Maintenance	02/02/2026	Tree Surgery	Rosewood Trees and	S	600.00	120.00	720.00
98	Repairs/Maintenance	02/03/2026	Tree Surgery	Rosewood Trees and	S	375.00	75.00	450.00
101	Accounting, Website & Comp	02/03/2026	Accounting Software Licen	Scribe 2000 Ltd	S	372.00	74.40	446.40
105	Newsletter re 1972 LGA s142	03/03/2026	Newsletter	Spingold Design & Pri	Z	180.00		180.00
107	Community Grants Fund	11/03/2026	Grant s137/72 or s19 MAP	Waldringfield Sailing	X	300.00		300.00
<b>Total</b>						<b>35,686.70</b>	<b>4,360.87</b>	<b>40,047.57</b>

01 April 2026 (2025-2026)

## Waldringfield Parish Council

### Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase	Location
AONB Noticeboard		£220.00	
Beach signs x 2		£78.00	
Bike rack		£325.00	
Defibrillators and cabinets		£3,995.00	
Goal posts and sockets		£1,860.00	
Grit bins x 8		£750.00	
Log train		£1,000.00	
Mill Road SID pole		£200.00	
Noticeboards		£750.00	
Parallel bars		£700.00	
Playing Field		£1.00	
Playing field bollards		£87.00	
Projector		£350.00	
Recycling compound		£1,200.00	
Seat by bus stop (Mill Rd/Clif	October 2020	£349.98	
Seat on Cliff Road		£300.00	
Seats on beach x 9		£4,122.00	
Speed indicator device & bits	April 2019	£3,071.05	
Tennis Court		£1.00	
Tennis court fencing		£4,600.00	
Tennis court nets and posts		£550.00	
Village Sign		£1,540.00	
		<b>£26,050.03</b>	
<b>B - Administration</b>			
External hard drive	09/04/2024	£37.32	
Jubilee Decor	16/05/2022	£102.99	
Laptop	02/10/2024	£160.00	Clerk

SLOW CHILDREN sign	16/05/2022	£113.57	Storage - for future
		<b>£413.88</b>	
<b>C - Playing Field/Recreational</b>			
5 x No Cycling Signs	02/09/2025	£59.95	
5.0M Space Net	18/05/22	£8,435.00	
A Frame Nest Swing - EXL seat	18/05/22	£3,113.00	Playing Field
Black wet pour Surface around Roundabout	18/05/22	£2,835.00	Playing Field
Black wet pour Surface under Nest Swing	18/05/22	£2,772.00	Playing Field
Chat Benches x 2	23/02/2022	£1.00	
Dog Bins x 4	06/03/2023	£720.76	
Gates in play area		£2,809.00	
Inclusive Roundabout with enclosed se	18/05/22	£7,449.00	Playing Field
Litter Walk Signs	10/03/2024	£121.01	Litter Walk Leaders
Maybush Litter bin replacement	06/03/2023	£332.78	
No Cycling Signs x 5	02/09/2025	£59.95	For placement on F
No Dog allowed Sign Tennis Court Gate	02/08/2022	£26.46	
No Dogs Allowed signs x 2	16/12/21	£57.00	Playing Fields
Photo Post, sign and Bracket	26/07/22	£1.00	
Picnic Seat and Bench		£1,100.00	
Playing Field Fencing		£3,600.00	
Playing Field Mound assets	10/11/2025	£14,085.00	
Playing Field Mound assets	04/08/2025	£4,686.67	
S I D Brackets	06/06/2022	£215.50	SID Coordinator
Safety surfaces		£5,152.00	
See-saw		£1,800.00	
SID battery	03/11/2024	£53.95	
Space Net - Bonded Mulch Base	18/05/22	£5,475.00	Playing Field
Stepping snake		£1,200.00	
Swing with cradle seats		£2,000.00	

Swing with flat seats

£2,000.00

£70,161.03

Grand Total:

£96,624.94