Form 3PM Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

LITTLE LONGSTONE PARISH MEETING

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*	'Yes' means that this Parish Meeting:
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 Parish Meeting 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 met the needs of this Parish Meeting.*
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 Parish Meeting 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.*
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 note assertion 9 does not apply to this Parish meeting Form

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

This Annual Governance Statement was approved at a Parish Meeting on:

28/05/2026

and recorded as minute reference:

17.3

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

Chair

Place where the Annual Governance Statement and Accounting Statements are published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.).

LITTLE LONGSTONE PARISH NOTICEBOARD

Form 3PM Section 2 – Accounting Statements 2025/26 for

LITTLE LONGSTONE PARISH MEETING

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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	137478	131608	*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	NIL	NIL	*Total amount of precept received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	13886	16852	*Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.*
4. (-) Staff costs	4429	7433	*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	NIL	NIL	*Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).*
6. (-) All other payments	15327	19675	*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	131608	121352	*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	131608	121352	*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	NIL	NIL	*"The value of all the property the Parish Meeting owns – it is made up of all its fixed assets and long term investments as at 31 March."*
10. Total borrowings	NIL	NIL	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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 Parish Meeting.

Signed by the Chair before being presented to the Parish Meeting for approval

Date 28/05/2026

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

28/05/2026

as recorded in minute reference:

17.4

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

Form 3PM Annual Internal Audit Report 2025/26

LITTLE LONGSTONE PARISH MEETING

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

The internal audit for 2025/26 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept 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.			✓
H. Asset and investments registers were complete and accurate and properly maintained.			✓
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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 Parish Meeting certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the Parish Meeting had a limited assurance review of its 2024/25 AGAR tick "not covered")*			✓

	Yes	No	Not covered**
M. The Parish Meeting has demonstrated that during the previous year (2024-25) it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. *(Evidenced by: confirmation by the Chair that the notice has been published on a suitable website or publicly displayed in the local area.)*	✓		
N. The Parish Meeting 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.	✓		

For any other risk areas identified by this Parish Meeting adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken
26/05/2026

Name of person who carried out the internal audit
JOANNE HOLLAND

Signature of person who carried out the internal audit
JH

Date 26/05/2026

***If the response is 'no' you must include a note to 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).

LITTLE LONGSTONE PARISH MEETING

2026 Variance Report

Box 3 Receipts	**2026**	**2025**	**Variance**	
Ice cream Franchise	11,250.00	11,250.00	-	One quarter not received until 2026.
Bank interest received	119.69	433.29	- 313.60	
Ralph Rider grant	-	241.25	- 241.25	One off grant in 2025
LEAP Clay refund	164.00	-	164.00	
Well dressing	200.00	149.00	51.00	
Building Society interest received	5,118.37	1,812.71	3,306.66	Interest rate movement and more funds invested.
	16,852.06	**13,886.25**	**2,965.81**	
Box 4 Expenditure				
Salary and expenses to Clerk	7,432.92	4,429.33	3,003.59	4 quarters – high workload
	7,432.92	**4,429.33**	3,003.59	Overall increase is 3,003.59
Box 6 Expenditure				
General maintenance/mow/strim	6,543.02	6,000.00	543.02	
General contribution to MUGA	6,000.00	-	6,000.00	One off contribution
Section 137 payments	744.00	703.00	41.00	
Subscriptions	2,877.00	2,715.00	162.00	
Chairs fund	356.00	147.00	209.00	
Well dressing	327.23	435.59	- 108.36	
Room hire	320.00	320.00	-	
Audit costs	396.00	384.00	12.00	
Repairs	1,400.00	3,709.35	- 2,309.35	
Phone	144.00	-	-	
Band hire	-	475.00	- 475.00	
Insurance	568.00	438.01	129.99	
	19,675.25	**15,326.95**	4,348.30	Overall increase 4348.30

LITTLE LONGSTONE PARISH MEETING

Cash book summary

Opening balance	131,608.29			
Receipts	16,852.06			
Payments	(27,108.17)			
Closing balance	**£121,352.18**	Balance per statements	1,000.18	Bank current account
			2,457.92	Bank reserve account
		Balance per cashbook	92,708.25	Mansfield Building Society account
			25,736.80	Skipton Building Society account
		Unpresented	550.97	
			£121,352.18	

Bank – Royal Bank of Scotland
Current Account 12807764
Reserve Account 12807772

Mansfield Building Society
Community Deposit Maxi Account issue 2
Account 13 – 287713

Skipton Building Society
Club and Charity Deposit 180 Day Notice 2
Account 13 -345618

Little Longstone Parish Meeting

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2026

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Little Longstone Parish Meeting for the year ended 31 March 2026 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. **This must include publication on the smaller authority's website.** The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Little Longstone Parish Meeting on application to:	
(a) Sarah Stokes, Clerk to the Parish Meeting: c/o Great Longstone Village Hall, Church Lane, Great Longstone DE45 1TB	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) By arrangement or at any time at: **https://littlelongstoneparishmeeting.gov.uk/annual-accounts-2025-26/**	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of postage costs, if applicable, for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) Sarah Stokes	(d) Insert the name and position of person placing the notice
Date of announcement: (e) 22nd September 2026	(e) Insert the date of placing of the notice