

Smaller authority name: Harlaxton 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 _____ Saturday, 20 June _____ (a)</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.</p> <p>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) Andrew Cartlidge, Chair. Harlaxton Village Hall, 3 Church Street, Harlaxton, NG32 1HB. harlaxtonpc@gmail.com, 07930 206059 _____</p> <p>commencing on (c) Monday, 22 June 2026 _____</p> <p>and ending on (d) Friday, 31 July 2026 _____</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 2024. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u>Morton Phillips [RFO]</u> _____</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 exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must 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

Harlaxton Parish Council

<https://harlaxton.pariah.lincolnshire.gov.uk/council-business>

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

23/05/2026 24/05/2026 26/05/2026

JULIE RAISTRICK AUDITOR

Signature of person who carried out the internal audit

J. Raistrick

Date

29/05/2026

*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:

Harlaxton 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.	✓		<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
	✓		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
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:

19/06/2026

and recorded as minute reference:

7-2

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

Chair

Clerk

A. K. K. K.
J. M. Phillips

<https://harlaxton.parish.lincolnshire.gov.uk/council-business>

Section 2 – Accounting Statements 2025/26 for

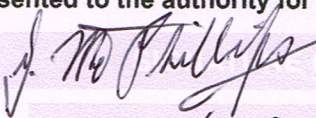
Harlaxton Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	34481	38688	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	20840	23041	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5708	4610	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	1189	1270	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	21151	32046	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	38688	33023	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	38688	33023	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	547223	1005223	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 27 MAY 2026

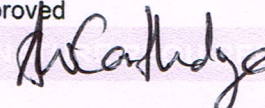
I confirm that these Accounting Statements were approved by this authority on this date:

19/06/2026

as recorded in minute reference:

7.3

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



Harlaxton Parish Council

Prepared by: Andrew Cartledge (Clerk) Date: 27 May 2026
Name and Role (Clerk/RFO etc)

Approved by: Morton Phillips (RFO) Date: 27 May 2026
Name and Role (RFO/Chair of Finance etc)

Bank Reconciliation at 31/03/2026			
	Cash in Hand 01/04/2025		38,688.25
	ADD Receipts 01/04/2025 - 31/03/2026		27,651.07
			66,339.32
	SUBTRACT Payments 01/04/2025 - 31/03/2026		33,315.84
A	Cash in Hand 31/03/2026 (per Cash Book)		33,023.48
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2026	0.00	
	HSBC Current Account 31/03/2026	24,430.41	
	MMBS 31/03/2026	8,593.07	
			33,023.48
	Less unrepresented payments		
			33,023.48
	Plus unrepresented receipts .		
B	Adjusted Bank Balance		33,023.48
A = B Checks out OK			

Harlaxton Parish Council
Annual Return

Accounts for Year from 01/04/2025 to 31/03/2026

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

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

* Note :- An asterisk to the right of the box below indicates it is an item that has changed by more than 15% and £200 from the previous year and probably warrants a comment in your notes. This is only an indication and should not be considered exclusive. You will only see asterisks if this is the second year you have used the report.

Box No.	Description	Year ending		
		31/03/2025 £	31/03/2026 £	
1	Balances brought fwd	34,481.05	38,688.25	
2	Annual precept	20,840.00	23,041.00	
3	Total other receipts	5,708.38	4,610.07	*
4	Staff Costs	1,189.80	1,269.84	
5	Loan interest/capital repayment	0.00	0.00	
6	Total other payments	21,151.38	32,046.00	<i>10894.62</i>
7	Balances carried forward	38,688.25	33,023.48	*
8	Total Cash and Short Term Inve	38,688.25	33,023.48	*
9	Total Fixed Assets and Long Ter	547,223.00	1,005,223.00	*
10	Total Borrowings	0.00	0.00	

Harlaxton Parish Council

2025/2026

AGAR Box 6 Explanation of Variances

Date	Inv Number	Cost Centre	Supplier	Gross	Aggregate
30/04/2025	INV-0052	Sports Field Maintenance	Robert Duffin	5,000.00	5,000.00
30/04/2025	INV-0052	Sports Field Maintenance	Robert Duffin	4,060.00	9,060.00
02/03/2026	BDG24/2303	The Drift East Verge	BDG Mowing Contractors	1,920.00	10,980.00

Total Planned/Emergency non-standard expenditure 10,980.00

AGAR 2024/25 10,894.62

Harlaxton 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 %	Explanation Required?	Notes
1	Balances brought fwd	34481.05	38688.25				BALANCE B/F AGREES
2	Annual precept	20840.00	23041.00	2201.00	11%	No	
3	Total other receipts	5708.38	4610.07	-1098.31	19%	Yes	The principal difference is that the VAT refund from 2023/24 £3585.64, was larger than the refund from 2024/25 £2657.85.
4	Staff Costs	1189.80	1269.84	80.04	7%	No	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	21151.38	32046.00	10894.62	52%	Yes	Planned maintenance to the Sports Field £9060 One-off clearing of the verge overgrowth £1920
7	Balances carried forward	38688.25	33023.48	-5664.77	15%	No	
8	Total Cash and Short Term Investments	38688.25	33023.48	-5664.77	15%	No	
9	Total Fixed Assets and Long Term Investments	547223.00	1005223.00	458000.00	84%	Yes	For insurance purposes, the PC had the two parish buildings re-valued.
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)

Harlaxton Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
02 Expenditure							
Bench [High Street/Church Street]		250.00	250.00				
Bench [Rectory Lane/West End]		700.00	700.00				
Bus Shelter [A607/Peashill Lane]		2,500.00	2,500.00	A607			
Bus Shelter [A607/Trotters Lane]		2,500.00	2,500.00	A607			
Chairman's Badge of Office		258.00	258.00				
Community Speed Watch Equipment	31/10/2024	480.00	480.00				
Laptop	2016	500.00	500.00				
Millenium Sign		4,000.00	4,000.00	A607			
Play Equipment [Basket Swing]	2021/2022	6,720.00	6,720.00	Sportsfield Play Area			
Play Equipment [Swings, Clatterbridge, etc]		22,800.00	22,800.00	Sportsfield Play Area			
Speed Indicator Device	2022/2023	2,515.00	2,515.00				
Sports & Social Club	1973	255,000.00	222,000.00	Manor Drive			
Village Hall	1937	249,000.00	140,000.00	3 Church Street			
		<u>547,223.00</u>	<u>1,005,223.00</u>				
Grand Total:		547,223.00	1,005,223.00				

De