

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

NITON & WHITWELL 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:

27/04/2026

and recorded as minute reference:

4.4 (3)

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

Chair

[Signature]

Clerk

[Signature]

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2 Accounting Statements 2025/26 for

NITON & WHITWELL PARISH COUNCIL

Ending		Notes and guidance	
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.	
Year			
RE-STATED		2025 must agree to underlying financial records.	
1. Balances brought forward	110,992	124,046	Total balances and reserves at the beginning of the year as in the financial records. Value must agree to Box 7 of previous year's statement.
2. (+) Precept or Rates and Levies	53,721	53,721	Total amount of precept (or for IDBs rates and levies) received in the year. Exclude any grants received.
3. (+) Total other receipts	SB 1,508	9,826	Total income or receipts as recorded in the cashbook less total of rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	8,423	19,732	Total expenditure or payments made to and on behalf of employees. Include gross salaries and wages, employer's contributions, employers pension contributions, gratuity and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made in the year on the authority's borrowings (if any).
6. (-) All other payments	SB 33,754	43,971	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (z) Balances carried forward	124,046	123,890	Total balances and reserves at the end of the year. must agree to (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	124,046	123,890	The sum of all current and deposit bank accounts, cash held and short term investments held as at 31 March — To agree to reconciliation.
9. Total fixed assets plus long term investments and assets	67,172	76,234	The value of all the property the authority owns — it is must agree to 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 loan parties (including PWLB)
For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	X		For refer to the Practitioners' Guide sections 231 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements were Statements in this Annual approved by this authority on this date: Return have been payments or income and expenditure basis following the Governance and Accountability for Smaller Authorities — a Practices and present fairly the financial position of this reference: Signed by Responsible Financial Officer before authority for approval.



20/04/2026

Statements

Signed by
the meeting
the
Accounting

Accounting I confirm that these Governance and Accountability prepared on either a receipts and guidance in 27/04/2026 Practitioners' Guide to Proper authority as recorded in minute being 1+0 presented to the

ents were approved



Chair of
where

Date

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

In respect of

Niton And Whitwell 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

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.

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

The authority has disclosed that it has not complied with one of the governance assertions within the Annual Governance Statement. The authority has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address identified weaknesses.

The AGAR was not accurately completed before submission for review. It was returned for amendment and has subsequently been corrected.

The smaller authority has restated certain figures relating to the prior year within the Accounting Statements. We have reviewed and agreed the adjustments made.

The smaller authority's reserves appear excessive as, after accounting for the earmarked reserves, general reserves are greater than net revenue expenditure. A smaller authority has no specific right to accumulate funds via the precept. The smaller authority should ensure that it has regard to the level of reserves held when considering future precept requests and as part of their annual budgeting process. Any earmarked reserves should also be considered and formally approved by the smaller authority.

Box 11 in the Accounting Statements was incorrectly answered as 'No'. The AGAR was returned for amendment and has been appropriately updated. The Accounting Statements do not include any trust transactions.

The internal auditor answered 'Yes' to internal control objective F, but the small authority does not hold petty cash. The internal auditor should therefore have answered 'not covered'.

The internal auditor answered 'Yes' to internal control objective K in error. The response should have been 'Not covered'. The authority's 2024/25 AGAR was subject to a limited assurance as evidenced by the audit opinion on the 2024/25 AGAR available on the authority's website.

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We 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

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR BDO LLP - Southampton

External Auditor Signature

DocuSigned by:
BDO LLP
467DFB746A8A428...

Date

10 September 2026