

**WHIMPLE PARISH COUNCIL  
ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) FOR 2025/26  
FINANCIAL YEAR**

Introduction

The 2025/26 financial year draws to a close on Tuesday 31 March 2026.

The Parish Clerk and Responsible Financial Officer will then complete the closedown process which will result in the production of the Council's Annual Governance and Accountability Return.

The purpose of this report is to provide an update on the timetable to complete the closedown process ensuring that all statutory deadlines set out in legislation are met.

2025/2026 AGAR

The AGAR paperwork will be slightly different for 2025/26 due to a new assertion being added ensuring that the Council has '*arrangements in place for effective IT and data management*'

The External Auditors PKF Littlejohn have confirmed that the AGAR paperwork will be available from the middle of March 2026.

The AGAR form for 2025/26 will be updated as follows:

**Annual Governance Statement – section 1**

The addition of Assertion 10 to the AGS: *We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.*

**Accounting Statements – section 2**

A single box 11 on the accounting statements: *Do the figures in the accounting statements above include any trust transactions? Yes/No*

**Internal Audit Report**

A new control objective 'O' (Assertion 10): *The authority has complied with laws, regulations & proper practices relating to digital and data compliance.* (Trust funds has become objective 'P').

Timetable

The AGAR must be approved by the Council and then submitted to the External Auditor by the 30 June 2026 and published on the Council's website by 1 July 2026.

The 2024/25 AGAR was published on the website and sent to the External Auditor on the 9 June 2025.

The proposed timetable is, as follows:

<b>Task</b>	<b>Deadline</b>
Complete the closedown of the 2025/26 financial year producing the Annual Governance Statement and Accounting Statements	By Wednesday 8 April 2026
Submit the VAT Reclaim paperwork for the 2025/26 financial year	By Wednesday 8 April 2026
Send the completed paperwork to the Internal Auditor	By Thursday 9 April 2026
Whimble Parish Council Internal Audit	Date to be confirmed
Produce the Financial Report for 2025/26 which will be published on the Council website after approval	By Tuesday 12 May 2026
Publish the agenda for the Whimble Parish Council meeting on Monday 18 May 2026 – including items on: Section 1 – Annual Governance Statement Section 2 – Accounting Statements Internal Auditors Report 2025/26 Finance Report	By Tuesday 12 May 2026
Whimble Parish Council meeting	On Monday 18 May 2026
Publish the Exercise of Public Rights Notice (must be for 30 working days including the first 10 working days in July)	On Wednesday 3 June 2026 to Tuesday 14 July 2026
Return the Annual Governance and Accountability Return for exempt authorities to the external auditor (PKF Littlejohn)	By Tuesday 30 June 2026
Publish the Annual Governance and Accountability Return on the Council website	By Wednesday 1 July 2026

## **RECOMMENDATIONS**

It is recommended that the Council **RESOLVES**:

1. That the period for the Notice for the Exercising of Public Rights be Wednesday 3 June to Tuesday 14 July 2026 (subject to the Internal Audit being completed in order to go to the May meeting)

**ASSET REGISTER 10/03/2026**

Description	Date acquired	Purchase Price	
<b>Office Equipment</b>			
3-Drawer filing cabinet	22/07/1985	£49.74	
4-Drawer filing cabinet	21/07/1988	£65.00	
Computer	30.12.2019	£874.92	Remove from insurance schedule
Computer Rucksack	13/01/2020	£66.61	Remove from insurance schedule
Projector	27/05/2016	£329.99	
Presenter	27/05/2016	£24.99	
Computer back up external hard drive	09/10/2024	£33.24	
		<b>£1,444.49</b>	
<b>General Parish Assets</b>			
Lomas Seat	?	£1.00	Adding as on insurance schedule
2 x Bus shelters	28/02/1981	£899.20	Located at Hand and Pen
Notice case	13/03/1986	£95.45	Located at Hand and Pen
2 x seats/ benches	29/03/1990	£259.67	
Footbridge	11/07/1992	£3,501.50	Stone bridge over river in The Square
Car Park	15/01/1996	£8,225.00	
5 x Dog waste bins	01/10/2003	£1,133.74	
Bin (replacement)	07/11/2014	£342.70	
Dog waste and general bin	17/11/2020	£538.49	
Litter bin	02/03/2006	£347.99	
Village signs x 3	18/06/2012	£800.00	
Allotments (Heb Close)	24/06/2016	£1.00	Nominal fee
Defibrillator	06/02/2017	£1,831.14	
5 x grit bins (incl vat)	21/01/2019	£1,129.02	
Noticeboard	04/04/2022	£854.00	Noticeboard in The Square
		<b>£19,959.90</b>	
<b>Town Lane Site Assets</b>			
Fencing children's playground	02/02/1987	£2,500.79	Fencing at Town Lane site
Footpath	27/03/1993	£834.88	FP12 through Town Lane playground.
		<b>£3,335.67</b>	
<b>Parish Field Assets</b>			
Whimple Parish Field	30/02/1989	£3,250.00	
Picnic table (wheelchair)	02/06/2009	£614.30	
Picnic table	02/06/2009	£429.30	
Adventure trail play equipment	27/05/2009	£16,762.40	
Cycle track	30/05/2009	£27,754.67	Classed as land as path around Parish Field
BMX bumps	30/05/2009	£1,840.00	
Sign at entrance	10/06/2009	£200.00	
Metal Shed	01/05/2011	£573.25	
Benches x 2 (replacement)	07/11/2014	£770.56	
Pump Track	15/11/2022	£39,654.41	
		<b>£91,848.89</b>	
<b>Safety Equipment &amp; Clothing ( all incl VAT)</b>			
750mm Road Cone x 12	05/12/2018	£71.28	
Directional Arrow Right	05/12/2018	£17.94	
Directional Arrow Left	05/12/2018	£17.94	
Road Narrows Nearside	05/12/2018	£15.54	
Road Narrows Offside	05/12/2018	£15.54	
Roadworks Ahead x 2	05/12/2018	£31.08	
Road Ahead Closed x2	05/12/2018	£69.48	
Titan Barrier 2m x 2	05/12/2018	£83.88	
		<b>£322.68</b>	
Grand Totals		<b>£116,911.63</b>	

**Whimble Parish Council - Forward Plan**

<b>Meeting Date</b>	<b>Items for agenda</b>
<p>Monday 20 April 2026 <i>(agenda published on Tuesday 14 April)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – April 2026</li> <li>• Transfer Schedule – April 2026</li> <li>• Bank reconciliations to 31 March 2026</li> <li>• Budget Monitoring to 31 March 2026</li> <li>• Planning applications (if appropriate)</li> <li>• Internal Control checklist – Quarter 4</li> <li>• Risk Assessment – Quarter 4</li> <li>• VAT Return for 2025/26</li> <li>• Neighbourhood Plan sections – 6 Community Amenities and 7 Employment and Business; and 5 Built and Historic Environment</li> </ul>
<p>Monday 18 May 2026 <i>(agenda published on Tuesday 12 May)</i></p>	<ul style="list-style-type: none"> <li>• Election of Chair</li> <li>• Election of Vice Chair</li> <li>• Payment Schedule – May 2026</li> <li>• Transfer Schedule – May 2026</li> <li>• Bank Reconciliation to 30 April 2026</li> <li>• Budget Monitoring to 30 April 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Reserves Report</li> <li>• Finance Report for 2025/26</li> <li>• Annual Governance Statement for 2025/26</li> <li>• Accounting Statements for 2025/26</li> <li>• Internal Audit report for 2025/26</li> <li>• Public Rights Notice</li> <li>• Standing Orders</li> <li>• Financial Regulations</li> <li>• Statement on Internal Controls</li> <li>• Risk Management Strategy</li> <li>• Banking Arrangements and signatories</li> <li>• Code of Conduct</li> <li>• Scheme of Delegation</li> <li>• Councillor roles and responsibilities (including appointments to outside bodies)</li> <li>• Neighbourhood Plan</li> </ul>
<p>Monday 15 June 2026 <i>(agenda published on Tuesday 9 June)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – June 2026</li> <li>• Transfer Schedule – June 2026</li> <li>• Bank Reconciliation to 31 May 2026</li> <li>• Budget Monitoring to 31 May 2026</li> <li>• Planning Applications (if appropriate)</li> </ul>

<b>Meeting Date</b>	<b>Items for agenda</b>
Monday 20 July 2026 <i>(agenda published on Tuesday 14 July)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – July 2026</li> <li>• Transfer Schedule – July 2026</li> <li>• Bank Reconciliation to 30 June 2026</li> <li>• Budget Monitoring to 30 June 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Internal Control checklist Quarter 1 review</li> <li>• Risk Assessment Quarter 1 review</li> <li>• Schedule of meeting dates up to the end of the 2027/28 Municipal Year</li> </ul>
Monday 21 September 2026 <i>(agenda published on Tuesday 15 September)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – September 2026</li> <li>• Transfer Schedule – September 2026</li> <li>• Bank Reconciliation to 31 July 2026</li> <li>• Bank Reconciliation to 31 August 2026</li> <li>• Budget Monitoring to 31 August 2026</li> <li>• Planning Applications (if appropriate)</li> </ul>
Monday 19 October 2026 <i>(agenda published on Tuesday 13 October)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – October 2026</li> <li>• Transfer Schedule – October 2026</li> <li>• Bank Reconciliation to 30 September 2026</li> <li>• Budget Monitoring to 30 September 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Internal Control checklist Quarter 2 review</li> <li>• Risk Assessment Quarter 2 review</li> <li>• Appointment of Internal Auditor for 2026/27 Internal Audit</li> </ul>
Monday 16 November 2026 <i>(agenda published on Tuesday 10 November)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – November 2026</li> <li>• Transfer Schedule – November 2026</li> <li>• Bank Reconciliation to 31 October 2026</li> <li>• Budget Monitoring to 31 October 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Draft Budget for 2027/28 financial year</li> </ul>
Monday 21 December 2026 <i>(agenda published on Tuesday 15 December)</i>	<ul style="list-style-type: none"> <li>• Payment Schedule – December 2026</li> <li>• Transfer Schedule – December 2026</li> <li>• Bank Reconciliation to 30 November 2026</li> <li>• Budget Monitoring to 30 November 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Final Budget and Precept for 2027/28 financial year</li> <li>• Asser Register review</li> </ul>

<b>Meeting Date</b>	<b>Items for agenda</b>
<p>Monday 18 January 2027</p> <p><i>(agenda published on Tuesday 12 January)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – January 2027</li> <li>• Transfer Schedule – January 2027</li> <li>• Bank Reconciliation to 31 December 2026</li> <li>• Budget Monitoring to 31 December 2026</li> <li>• Planning Applications (if appropriate)</li> <li>• Internal Control Checklist Quarter 3 Review</li> <li>• Risk Assessment Quarter 3</li> <li>• Insurance update</li> </ul>
<p>Monday 15 February 2027</p> <p><i>(agenda published on Tuesday 9 February)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – February 2027</li> <li>• Transfer Schedule – February 2027</li> <li>• Bank Reconciliation to 31 January 2027</li> <li>• Budget Monitoring to 31 January 2027</li> <li>• Planning Applications (if appropriate)</li> </ul>
<p>Monday 15 March 2027</p> <p><i>(agenda published on Tuesday 9 March)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – March 2027</li> <li>• Transfer Schedule – March 2027</li> <li>• Bank Reconciliation to 28 February 2027</li> <li>• Budget Monitoring to 28 February 2027</li> <li>• Planning Applications (if appropriate)</li> <li>• Asset Register Final Review for 2026/27</li> </ul>
<p>Monday 19 April 2027</p> <p><i>(agenda published on Tuesday 13 April)</i></p>	<ul style="list-style-type: none"> <li>• Payment Schedule – April 2027</li> <li>• Transfer Schedule – April 2027</li> <li>• Bank Reconciliation to 31 March 2027</li> <li>• Budget Monitoring to 31 March 2027</li> <li>• Planning Applications (if appropriate)</li> <li>• Internal Control Checklist Quarter 4 Review</li> <li>• Risk Assessment Quarter 4 Review</li> <li>• VAT Return for 2026/27</li> </ul>