

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

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

28/04/2026

and recorded as minute reference:

3685

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

Chair

Clerk

[Signature]
[Signature]

www.youlgrave.org.uk

Annual Internal Audit Report 2025/26

Youlgrave Parish Council

www.youlgrave.org.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

10/05/2026

10/05/2026

10/05/2026

Carole Dean - East Mids Audit Services

Signature of person who carried out the internal audit

C. Dean

Date

10/05/2026

*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 2 – Accounting Statements 2025/26 for

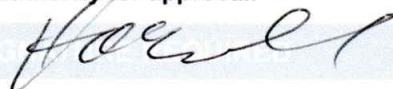
Youlgrave Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	21,108	32,027	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	23,933	29,202	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	27,513	52,681	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	11,319	12,358	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	29,208	33,646	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	32,027	67,906	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	32,027	67,906	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	272,702	272,702	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

27/04/2026

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

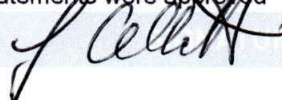
28/04/2026

as recorded in minute reference:

3686

MINUTE REFERENCE

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



RE REQUIRED

YOULGRAVE PARISH COUNCIL

Clerk mobile: 07742 444900



Notes to Accounts YE: 31/03/2026
Statement of Significant Variations: (variance > £150 or 15% of last year)

	This yr	Prev Yr		
Line 2:	5269			22.02%
Line 3:	25168			
CE Car park Honesty box	10,197	10,115	0.81%	82 donations increasing
Defibrillator fund for 4 units	2,232	2,264	-1.43%	-32 to spend in 2026
Well dressings	664	518	28.09%	146 Covid suffer through closure
ALPF Honesty Box	761	1,107	-31.22%	-346 box and post stolen
HLTB Honesty Box	1,446	935	54.58%	511 donations on par
Playing field lettings	1,322	1,386	-4.60%	-64 on par
grants	29,587	1,576	1777.18%	28,011 ECB grant to spend
Reimbursables	5,284	5,284	0.00%	0 Capped by District
VAT Refund	0	3142	-100.00%	-3,142 varies with projects
Allotment rents	783	661	18.45%	122 prev yr inc cross year payments
Grit sales	92	160	-42.55%	-68 snow
Footpath grant	0	110	-100.00%	-110 claim
Remainder	313	254	23.17%	59 mainly interest
Total income	52,681	27,513		25,168

Line 4:	1,039	nalc agreements
Line 5:	none	
Line 6:	4438	

	This Yr	Prev Yr		
Capital schemes	8,371	6,349	31.85%	2,022 Only minor projects
Playing fields maintenance	11,629	11,861	-1.95%	-232 contractor changes
Insurance	2,554	2,507	1.87%	47 none this year
General maintenance	1,219	745	63.65%	474 Repairs
Holywell Lane Toilet Block	2,779	2,526	10.01%	253 Change of cleaners
Welldressing	278	0	#DIV/0!	278 replace road cones
Defib replaced unit and batteries	274	196	39.83%	78 pads replaced
Grit	144	166	-13.25%	-22 Stocks used and replaced
VAT	2,208	1,245	77.44%	964 capital works prev
S137	360	260	38.46%	100 Drop in requests
Subscriptions	465	415	11.93%	50 one less
Gen administration	1,570	1,309	19.95%	261 prev yr update laptop software etc
Remainder	1,796	1,630	10.18%	166
Total expenditure	33,646	29,208		4,438

Line 7&8:	match
Line 9:	match

Receipt and Expenditure

Balances @ 31 March 26

Balance brought forward 1.4.2025	32027.27
Total Income	81882.81
LESS Expenditure	-46004.20
	67905.88

Bank Reconciliation to Match

Co-Op Current account non-defib	0.00	CE Funds reserve
Co-Op Deposit Account	5260.40	
Co-Op Current account	2703.62	Defibrillator monies
Unity trust Savings account	10952.09	
Unity trust Current account	48989.77	Secure internet authorisation banking facility
ADD Unpresented receipts	0.00	
LESS Unpresented cheques	0.00	
	67905.88	

Reserve Accounts @

	31/03/2026	31/03/2025	
Election Reserve	£1,529	£1,529	reserve for elections
Pavilion Fund	£3,392	£3,392	For repairs & replacements
Playing Field contingency	£4,090	£4,090	buffer in case District grant is axed
Playing Field legal and feasibility	£1,000	£4,000	Pre app and New Pavilion drawings
Gate widening project	£955	£0	awaiting PDNPA permission
ECB YUFC grant	£28,112	£0	ECB grant for boundary netting
Tennis Court Surface	£1,545	£1,545	Ring fenced old Tennis club donation for renewal
Allotment walls	£1,517	£1,517	Repair reserve
Defibrillator Fund	£5,593	£3,361	4 units need replacing in 2026
Pommie Panter table tennis fund	£2,045	£0	Outdoor table to be purchased when funded
CE Honesty Box Account bf	£18,128	£12,593	Building up funds for new projects
	£67,906	£32,027	