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Members of Barrow Parish Council are summoned to attend an **Extraordinary Parish Council Meeting** on Tuesday 24th June 2025 at Barrow Village Hall, commencing at noon.

Agenda

1. Apologies for absence

2. Asset Register:

To approve deferral of additions to the Asset Policy and Register (adopted 11 March 2024) relating to the Village Hall until development of this asset is completed in September.

3. Audit matters:

To review and accept the figures from Whalley, Wiswell & Barrow Burial Committee showing Barrow Parish Council's 27% contribution to burial ground costs for 2024/2025

To authorise the Chair to sign Section 1: AGAR 2024-2025

To authorise the Chair to sign Section 2: AGAR 2024/2025

4. Village Hall:

To review progress on operational issues and the urgency required to establish a Charity to run the hall. It is recommended that the Council approve a Working Group of all Council members to take this forward with the authority to make relevant decisions between Parish Council Meetings including but not limited to:

- Establishing a governance structure for the Village Hall and setting up an appropriate Charity
- Agree how the Charity will run on a day-to-day operational basis and set up appropriate financial systems & processes
- Furnish the Village Hall within the budgets agreed at the Parish Council Meeting on 2nd June

This will enable progress on operational issues with the Working Group formally reporting on this progress at ordinary Parish Council Meetings.

S Dent

Clerk and Responsible Financial Officer to Barrow Parish Council.

Email: clerk@barrowparishcouncil.org.uk

Phone: 07359 474430

Future Council Meetings:

2025: 21 July, 15 September, 17 November

2026: 19 January, 16 March

Meeting Date:	24 June 2025
Title:	Audit Matters 2024-2025
Submitted by:	Clerk

1. Purpose of the report

To present for review and approval, AGAR documentation for 2024-2025 (attached):

- a) Whalley, Wiswell & Barrow Burial Committee figures showing Barrow Parish Council's 27% contribution for inclusion in AGAR.
- b) Section 1: Annual Governance Statement 2024/25
- c) Section 2: Accounting Statements 2024/25
- d) Explanation of Variances
- e) Exercise of Public Rights Notice

2. Context

The AGAR is compiled using figures from the End of Year Financial Report, approved by the Council at the AGM on 2nd June 2025. These figures are shown on the WWB Burial Committee spreadsheet in column 'Orig'. The figures in column 'Add' on that spreadsheet are the AGAR figures once Barrow Parish Council's 27% contribution towards the Burial Ground costs is added. These figures are used for the AGAR form Section 2 and submitted for internal and external audit.

3. Members are recommended to:

1. Acknowledge the WWB Burial Ground contribution for 2024-2025
2. Approve the Explanation of Variances relating to Section 2 of the AGAR
3. Authorise the Chair to sign Sections 1 and 2 of the AGAR
4. Approve publication of the Exercise of Public Rights Notice

AGAR FIGURES FOR BARROW PARISH COUNCIL BEFORE AND AFTER ADDING 27% SHARE OF WHALLEY, WISWELL & BARROW BURIAL GROUND COSTS

Barrow		2023			2024			2025		
		Orig	add	total	Orig	add	total	Orig	add	total
AGAR line:	1	12,384	15,422	27,806	21,670	18,466	40,136	18,115	17,497	35,612
	2	21,000	20	21,020	22,692	0	22,692	28,341	0	28,341
	3	13,520	9,866	23,386	12,478	8,514	20,992	339,908	7,830	347,738
	4	11,057	1,946	13,003	10,344	2,959	13,303	14,146	2,562	16,708
	5	0	0	0	0	0	0	0	0	0
	6	14,176	5,067	19,243	28,381	6,524	34,905	348,026	9,010	357,036
	7	21,670	18,466	40,136	18,116	17,497	35,613	24,192	13,754	37,946
	8	21,670	18,466	40,136	18,116	17,497	35,613	24,192	13,754	37,946
	9	7,003	2,814	9,817	20,712	2,836	23,548	20,713	2,675	23,388
	10	0	0	0	0	0	0	0	0	0

Orig figure excludes share of Burial grounds

Add figure includes 27% share of Burial grounds costs - see WWB Joint Burial Committee spreadsheet

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2025, 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 took all reasonable steps to assure 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

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Explanation of Variances for 2024/25

Name of smaller authority: **Barrow Parish Council**
County area: **Ribble Valley - Lancashire**



Please provide full explanations, including numerical values, for the following:

- Variances of **more than 15%** between totals for individual boxes (except variances of less than £200).
- Variances of £100,000 or more require an explanation regardless of the % variation year on year.

AGAR Section 2	Period		Variance	Explanation of Variance
	2023/24 Restated	2024/25	£	
Box 1: Balances brought forward	40,136	35,612	4,524	Not required
Box 2: Precept.	22,692	28,341	5,649	Precept increase
Box 3: Total of other receipts.	20,992	347,738	326,746	Additional income UKSPF Grants £291,250 and associated VAT refund claims, for village hall development and car park refurbishment projects
Box 4: Staff costs.	13,303	16,708	3,405	Additional staff costs for project officer UKSPF projects
Box 5: Loan interest/ capital repayments.	0	0	0	No explanation required (less than 15%)
Box 6: All other payments.	34,905	357,036	322,131	Additional expenditure relates to UKSPF Grant projects £287,313 (net of VAT)
Box 7: Balances carried forward.	35,613	37,946	2,333	Not required
Box 8: Total cash and short-term investments	35,613	37,946	2,333	Not required
Box 9: Total fixed assets and long-term investments and assets.	23,548	23,388	160	No explanation required (less than 15%)
Box 10: Total Borrowings	0	0	0	No explanation required (less than 15%)

Clerk and Responsible Financial Officer for Barrow Parish Council. 20 June 2025

BARROW PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement: **25 June 2025**

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.

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 2025, these documents will be available on reasonable notice by application to:

S Dent, Clerk and Responsible Financial Officer.

Email: clerk@barrowparishcouncil.org.uk

Address: 44 St Huberts Street, Great Hardwood, Lancashire, BB6 7BE

commencing on: **Wednesday 25 June 2025**

and ending on: **Tuesday 5 Aug 2025**

3. Local government electors and their representatives also have:

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

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 2015. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
[\(sba@pkf-l.com\)](mailto:sba@pkf-l.com)

5. This announcement is made by Sandie Dent, Clerk & Responsible Financial Officer to Barrow Parish Council.