

ANNUAL RETURN 2024-25

PLAN OF ACTION

'Except for' matters raised in Section 3 of the Annual Return

The AGAR was not accurately completed before submission for review.

[Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.]

Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority. The figures in Boxes 2 and 3 should read £22,820 and £6,198 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR. In addition, the Council has not restated the prior year figures shown in Boxes 2 and 3, as reported in the prior year External Auditor Report, these figures should read £20,125 and £35,534 respectively.

The smaller authority failed to approve the AGAR in time to publish it by 1st July 2025, the date required by the Accounts and Audit Regulations 2015 and did not disclose this by answering 'No' to Section 1, Box 1.

Information has come to our attention from the Internal Auditor highlighting the fact that Sections 1 & 2 of the 2023/24 AGAR were not published on the authority's website by the dates specified in the Accounts and Audit Regulations 2015.

Measures taken to address these issues

- To ensure the LCTS grant appears in the correct box (Box 3) in future, the cashbook formulas have been adjusted accordingly to pre-fill the correct section of the AGAR. Additionally, the new appointed clerk is both CiLCA and FiLCA qualified and experienced in completion of the AGAR. Any appointed Internal Auditor should be familiar with local government practices. When completing the 2025-26 AGAR, the prior year figures will be restated.
- The AGAR will be timetabled or completion in good time for the AIAR to be completed and approval to take place at the June Full Council meeting, to ensure the publication deadlines are met.
- Sections 1 and 2 of the 2023/24 AGAR are now showing on the LOPC website and all future AGARs will be published in accordance with the timeframes laid out in the AGAR guidance.

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

We note the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2025/26 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a

result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2025/26 and ensure that it makes proper provision for the exercise of public rights in 2026/27.

Measures taken to address these issues

- The Clerk will ensure that the AGAR is reviewed and signed off by Council prior to commencing the period for the exercise of public rights. The approving meeting for the 2025/26 AGAR is likely to be on 10th June and therefore the public notice can be displayed from 11th June enabling the full 30 working day period, which includes the statutory inspection period of the first 10 working days of July, to be complied with. This has been diarised.