

# Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

*East Ayton 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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:

*28/05/26*

and recorded as minute reference:

*82/26*

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

Chair

x

Clerk

*[Signature]*  
*[Signature]*

*Eastayton.Parish-Council.com*

## Section 2 – Accounting Statements 2025/26 for

East Ayton Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	83,375	85,184	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures <b>must</b> agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	32,000	32,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	11,072	13,726	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	13,139	15,531	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	28,124	22,761	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	85,184	92,618	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	85,184	92,618	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	58,322	58,322	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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	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.

D. Robson

Date

28/5/26

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

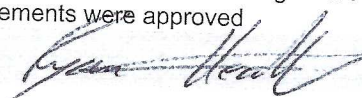
28/05/26

as recorded in minute reference:

83/26

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

x



**EAST AYTON PARISH COUNCIL**  
**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF**  
**UNAUDITED ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN**  
**Year ended 31 March 2026**

Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). This is not audited by an external auditor but is subject to limited assurance review by an external auditor. Before the external auditor reviews the AGAR, the smaller authority must publish (including on any website it has) the unaudited AGAR together with this Notice.

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 2026, these documents will be available on reasonable notice by application to:

**Dawn Robson**

Clerk & Proper Officer, East Ayton Parish Council

PO Box 604, Scarborough, YO11 9JP

[clerk@eastaytonpc.gov.uk](mailto:clerk@eastaytonpc.gov.uk), commencing on Wednesday 3 June 2026 and ending on Tuesday 14 July 2026.

**Local electors and interested persons also have:**

The opportunity to question the external auditor about the accounting records; and

The right to make an objection to the external auditor concerning a matter in respect of which the external 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 external auditor, and a copy sent to the smaller authority.

The external auditor can be contacted at the address below for this purpose:

**PKF Littlejohn LLP**

15 Westferry Circus, Canary Wharf, London, E14 4HD

The unaudited AGAR is available for inspection on the smaller authority's website at:

<https://eastayton.parish-council.com>

The Notice of Public Rights and the unaudited AGAR have been published on:

**12 June 2026**

**Signed:**

**Date:** 12 June 2026

**Name:** Dawn Robson **Role:** Clerk & Proper Officer

*This authority is subject to a limited assurance review by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The external auditor is PKF Littlejohn LLP, 15 Westferry Circus, Canary Wharf, London, E14 4HD. The Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the National Audit Office's Code of Audit Practice govern the work of external auditors. The external auditor works in the public interest to assess whether the accounts are prepared in accordance with legislative requirements and whether there are any matters that should be brought to the public's attention.*

6. The unaudited AGAR is available for inspection on the smaller authority's website at:

***Eastayton.parish-council.com***

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## **LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS**

### **The basic position**

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited. As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### **The right to inspect the accounting records**

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot inspect information which is protected by commercial confidentiality.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of 1–14 July 2026 for 2025/26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### **The right to ask the auditor questions about the accounting records**

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible.

### **The right to make objections at audit**

A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. To object to the accounts you must write to the external auditor and send a copy to the smaller authority.

*For more detailed guidance on public rights and the special powers of auditors, copies of the publication *Local authority accounts: A guide to your rights* are available from the NAO website. If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of this Notice.*