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Bridport
DT6 3JP
Phone 01308 456722

enquiries@bridport-tc.gov.uk

25 June 2025

Dear Sir / Madam

Bridport Town Council – Year Ending 31 March 2025

I am now in a position to enclose the Annual Governance and Accountability Return. The following documents are emailed with this letter:

1. Completed and signed AGAR Form 3
2. A copy of the notice for the exercise of public rights
3. A bank reconciliation in support of Section 2, Box 8
4. An explanation of any significant variances for each box 2 to 6, 9 and 10
5. A reconciliation between Section 2, Boxes 7 and 8
6. Internal audit reports produced separate to completing the section on the AGAR (Nov 2024, Feb 2025, and May 2025)
7. Evidence that the council has considered the independence of the internal auditor during 2024-25 (minute 81 of Finance & General Purposes Committee 10 March 2025, and covering report)
8. Evidence that the council has considered and agreed the internal audit programme of work (minute 50 of Finance & General Purposes Committee 11 November 2024, covering draft letter of engagement, and audit scope from original quotation as referred to in the draft letter)
9. Evidence that when the internal auditor was appointed the council was satisfied with their competence, and agreed a letter of engagement (letter of engagement, and also see minutes included with items 7 and 8 above)
10. Copy of bank statements for all bank accounts held clearly showing the balance as at 31 March 2025
11. Confirmation that there are no conflicts of interest
12. Completed contact details form
13. Copy of budget for 2024-25 financial year and minutes showing approval (budget, minute 62 of Finance & General Purposes Committee 13 January 2025, and minute 53(c) of Full Council 21 January 2025)
14. Copy of reports and minutes supporting budget setting for the 2024-25 financial year (minute 27 of Finance & General Purposes Committee 9 September 2024, minute 46 of Finance & General Purposes Committee 11 November 2024, minute 27 of Best Value & Scrutiny Sub-Committee 3 December 2024, covering report to Finance & General Purposes Committee 13 January 2025, and see also minutes included with item 13 above)

continued overleaf...



...continued

15. Copy of the minutes of the next meeting after the year end (May 2025)
16. Copies of minutes for May 2024 (no meeting in April), September 2024, and March 2025 (these are included for completeness, but please note that the council has adopted the General Power of Competence)
17. Copy of the minute resolving the adoption of the General Power of Competence (minute 13 of Full Council May 2024)
18. Evidence that at least two thirds of the total number of members had been elected at the date of adoption
19. Evidence that the clerk held the CiLCA qualification at the date of adoption
20. Evidence that the clerk held the CiLCA Section L07 GPC in Isolation module certificate at the date of adoption

The internal auditor's report answered 'not covered' to one objective in respect of petty cash. As noted on the report, this is because the Town Council does not hold a petty cash account.

I can confirm that the following documents, referred to in your submission guidance, are not relevant to this return:

- Explanation of declaration of changes in respect of trust funds. There have been no such changes.
- Quantified explanation of changes to prior year figures. There are no such changes.
- Explanation if the smaller authority has answered 'no' to any of the assertions in the Annual Governance Statement. The Council has not answered 'no' to any of the assertions.
- Action taken to address matters raised external auditor's report from 2022-23. The report identified no such matters.

I hope this information is sufficient for you to conclude the audit, but should you require any further information, please do not hesitate to contact me, or the Responsible Financial Officer, Lisa Pinch, email lisa.pinch@bridport-tc.gov.uk, or phone as above).

Yours sincerely

Will Austin
Town Clerk

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

1

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

Bridport Town Council

www.bridport-tc.gov.uk

During the financial year ended 31 March 2025, 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 2024/25 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. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			None Held
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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
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 (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

12/11/2024

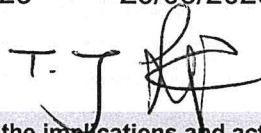
11/02/2025

23/05/2025

Name of person who carried out the internal audit

Tim Light FMAAT

Signature of person who carried out the internal audit



Date

21/05/2025

***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 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Bridport Town 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 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.	<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 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.	<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.	Yes	No	N/A
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

***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:

24/06/2025

and recorded as minute reference:

24(ii)

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

X AR
Chair

X WA
Clerk

Anne Rickard
[Signature]

www.bridport-tc.gov.uk

Section 2 – Accounting Statements 2024/25 for

Bridport Town Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	512,967	571,417	<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	844,484	1,032,114	<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	895,105	970,254	<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	783,189	847,198	<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	0	0	<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	897,950	1,171,098	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	571,417	555,489	<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	568,880	568,025	<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	7,081,265	7,256,362	<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	0	0	<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

L. Finch

Date

23/5/2025

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

24/06/2025

as recorded in minute reference:

24 (iii)

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

Anne Rickard

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

Bridport Town Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	Bridport Town Council
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I confirm that there are no conflicts of interest with BDO LLP.



I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
24/06/2025	24 (iv)

Signed (Clerk/RFO)



Print Name WILL Austin

Signed (Chair)



Print Name CLLR ANNE RICKARD

Name of Smaller authority: BRIDPORT TOWN COUNCIL

2

**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 WEDNESDAY 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:

(b) Will Austin, Town Clerk
Bridport Town Council
Mountfield, Rax Lane
Bridport DT6 3JP

commencing on THURSDAY 26 JUNE 2025

and ending on WEDNESDAY 6 AUGUST 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:

BDO LLP
Arcadia House
Maritime Walk
Ocean Village
Southampton
SO14 3TL
✉ councilaudits@bdo.co.uk

5. This announcement is made by LISA PINCH, RESPONSIBLE FINANCIAL OFFICER

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

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, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

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 inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024-25 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. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

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 advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. 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. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

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 the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

3

Bank reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March 2025" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Bridport Town Council

County area (local councils and parish meetings only): Dorset

Financial year ending 31 March 2025

Prepared by (Name and Role): Lisa Pinch, Finance and Office Manager (RFO)

Date: 16/05/2025

		£	£
Balance per bank statements as at 31/3/25:			
Santander Business Account	10643002	£226,116.39	
HSBC Money Market Account	30432563	£17,172.22	
Barclays Business Premium Account	13791505	£324,636.37	
Barclays Current Account	80036552	<u>£100.00</u>	£568,024.98
Petty cash float (if applicable)			<u>£0.00</u>
Net balances as at 31/3/25 (Box 8)			<u>£568,024.98</u>

Accounting statements 2024-25

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-24	31-Mar-25				
1. Balances brought forward	512,967.00	571,417.00			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
2. (+) Precept or Rates and Levies	844,484.00	1,032,114.00	187630	22%	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	Please explain within the relevant tab
3. (+) Total other receipts	895,105.00	970,254.00	75149	8%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
4. (-) Staff costs	783,189.00	847,198.00	64009	8%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	No explanation required
5. (-) Loan interest/capital repayments	0	0	0	0%	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.	No explanation required
6. (-) All other payments	897,950.00	1,171,098.00	273148	30%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	Please explain within the relevant tab
7. (=) Balances carried forward	571,417.00	555,489.00			Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain in the Reserves tab
8. Total value of cash and short term investments	Bal c/f checker 568,880.00	Bal c/f checker 568,880.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
9. Total fixed assets plus long term investments and assets	7,081,265.00	7,256,362.00	175097	2%	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.	Please explain within the relevant tab
10. Total borrowings	0	0	0	0%	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.	No explanation required
					The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	

4

Other receipts

2023/24	895105	2024/25	970254
---------	--------	---------	--------

Difference	75149
% Change	8%

No explanation required

Use the table below to breakdown your explanation

*(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)
Please ensure you complete the value for both years, please do not provide the movement only.*

2023/24	2024/25	Difference	Explanation (Ensure each explanation is quantified)
895105	970254	75149	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	895105	970254	75149

Enter more lines as appropriate

Staff costs

2023/24	783189	2024/25	847198
---------	--------	---------	--------

Difference	64009
% Change	8%

No explanation required

Use the table below to breakdown your explanation

Identify and quantify, changes in head count, pay awards, change in hours, please provide a value

2023/24	2024/25	Difference	Explanation (Ensure each explanation is quantified)
783189	847198	64009	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	783189	847198	64009

Enter more lines as appropriate

All other payments

2023/24	897950	2024/25	1171098
Difference			
273148			
% Change			
30%			
Yes explain			

Use the table below to breakdown your explanation
(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)
Please ensure you complete the value for both years, please do not provide the movement only.

2023/24	2024/25	Difference	Explanation (Ensure each explanation is quantified)	In Box 9
23165	76303	53138	Increased maintenance of The Grove, a building within the council's responsibility	N/A
63376	94099	30723	Increased grants and donations to community organisations	N/A
32202	39180	6978	Increased administration costs following the Community Governance Review boundary expansion	N/A
230458	279739	49281	Increased reimbursements due to higher ticket sales at the Tourist Information Centre	N/A
144982	179332	34350	Increased open space maintenance following the Community Governance Review boundary expansion	N/A
53914	129594	75680	Use of earmarked reserves for projects	N/A
0	7458	7458	West Bay Discovery Centre expenditure - management of the centre taken on from October 2024	N/A
17878	31840	13962	New councillor / staff IT requirements	Yes
		0		
		1578	Unexplained	
Total	837545	273148		

Enter more lines as appropriate

Reserves

Box 7	555489	Precept	1032114
Earmarked reserves:			
Capital reserve		£	£
Administration salaries	5,235.00		
WI Hall maintenance	2,250.00		
Sculpture Trail	7,376.29		
CCTV	1,325.00		
Neighbourhood Plan	2,714.22		
West Bay Discovery Centre	5,550.00		
Community Infrastructure Levy	80,370.29		
Service Level Agreement grants	40,420.33		
Delegated Functions	15,000.00		
	108,185.29		
			268426.42
General reserve			
	287,062.53		287062.53
Total reserves (must agree to Box 7)			555489

Total fixed assets inc. long term investments

2023/24	7081265	2024/25	7256362
		Difference	175097
		% Change	2%

Use the table below to breakdown your explanation

(include any new additions or sold assets which should be reflected in other receipts or other payments)

Fixed assets

2023/24	2024/25	Difference	Explanation (Ensure each explanation is quantified)	Is this asset movement reflected in Box 3 or Box 6	If No please explain why
7081265	7256362	175097	Inherited additional fixed assets valued at £172,072 following the expansion of the Town Council's boundary to incorporate three surrounding parishes, on 1 April 2024. New assets purchased totalling £3,025 make up the remainder of the difference.	No	The inherited assets (£172,072) were added as a result of a community governance order, and not purchased.
		0			
		0			
		0			
		0			
		0			
		0			
		0			
		0			
		0			
		0			
		0			
		0			
		0			
		0			
		0			
Total	7081265	7256362	175097		

Enter more lines as appropriate

Long Term investments

Please provide value of investments held at each year end

2023/24	0	2024/25	0
---------	---	---------	---

2023/24	2024/25	Difference	Explanation (Ensure each explanation is quantified)	Is this asset movement reflected in Box 3 or Box 6	If No please explain why
		0			
		0			
		0			
		0			
Total	0	0	0		

Total borrowings

2023/24	0	2024/25	0
---------	---	---------	---

Difference	0
	0% No explanation required

Use the table below to breakdown your explanation
Please provide 3rd party confirmation if a non PWLB loan

2023/24	2024/25	Difference	Explanation (Ensure each explanation is quantified)
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	0	0	0

Enter more lines as appropriate

Reconciliation between Box 7 and Box 8 in the Accounting Statements - Template

Applies to Accounting Statements prepared on an income and expenditure basis only
Please complete the highlighted boxes.

Name of smaller authority:

Bridport Town Council

County area (local councils and parish meetings only):

Dorset

There should only be a difference between Box 7 and Box 8 where the Accounting Statements within the AGAR have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

Please note that all authorities using the income and expenditure basis should include either a VAT debtor or creditor in the table below.

		2024		2025	
		£	£	£	£
Box 7: Balances carried forward			571,416.86		555,488.95
Deduct:	Debtors (enter these as negative numbers)				
	Debtors	(84,342.24)		(59,206.96)	
	Stock	(8,392.05)		(17,540.83)	
		(92,734.29)		(76,747.79)	
Deduct:	Payments made in advance (prepayments) (enter these as negative numbers)				
	Payments in Advance	(11,789.98)		(18,379.97)	
		(11,789.98)		(18,379.97)	
Total deductions			(104,524.27)		(95,127.76)
Add:	Creditors (must not include community infrastructure levy (CIL) receipts)				
	Creditors	40,105.62		41,485.46	
		40,105.62		41,485.46	
Add:	Receipts in advance (must not include deferred grants/loans received)				
	Receipts in Advance	61,881.66		66,178.33	
		61,881.66		66,178.33	
Total additions			101,987.28		107,663.79
Box 8: Total cash and short term investments			568,879.87		568,024.98