

Annual Governance Statements

Name of Authority: St Just-in-Roseland Parish Council

Web address: <https://stjustinroseland-pc.gov.uk>

We acknowledge, as the members of the above 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 2026, that:

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. Yes

We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. Yes

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. Yes

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. Yes

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. Yes

We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. Yes

We took appropriate action on all matters raised in reports from internal and external audit. Yes

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. Yes

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. N/A

We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Yes

For any statement to which the response is 'no', an explanation follows on the next page.

This Annual Governance Statement was approved at a meeting of the authority on:

On this date

As recorded in minute reference

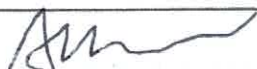
01/06/2026

Number 9

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

Signed by Chair

Signed by Clerk





*Published web address

www.stjustinroseland-pc.gov.uk

Accounting Statements

Name of Authority: St Just-in-Roseland Parish Council

Key	Year ending 31 March 2025	Year ending 31 March 2026
Balances brought forward	£159,325	£129,244
Precept	£27,330	£36,500
Total other receipts	£320,950	£300,046
Staff Costs	£66,831	£70,694
Loan interest/capital repayments	£0	£0
All other payments	£311,529	£241,339
Balances carried forward	£129,244	£153,757
Total value of cash and short term investments	£131,900	£162,729
Total fixed assets plus long term investments and assets	£498,423	£498,654
Total borrowings	£0	£0

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:

Signed by the Responsible Financial Officer

Date

LM Cou ch

01/06/2026

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

On this date

As recorded in minute reference

Signed by Chair

01/06/2026

Number 9

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Do the figures in the accounting statements above exclude any Trust transactions? Yes

If your council's declaration in respect of trust funds has changed from the prior year, please provide an explanation for this change No change

Restated figures

Do you need to restate figures from your previous years annual statements? No

Please give full details why any figure needs to be restated

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

St Just-in-Roseland Parish 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 2026 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 2025/26

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.

(continue on a separate sheet if required)

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

The internal auditor incorrectly answered 'Not covered' to internal control objective F. It was confirmed through correspondence with the authority and inspection of the bank reconciliation that the council holds petty cash. This test should have been covered in the internal audit planned coverage.

To be in line with best practice we recommend that when minuting the appointment of the internal auditor, the council record on an annual basis that they have considered the independence of the appointed auditor.

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We 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 2026

External Auditor Name

ENTER N BDO LLP - Southampton AUDITOR

External Auditor Signature

DocuSigned by:
SIGNATURE REQUIRED
467DFB746A8A428...

Date

08 September 2026 YY