

Aust Parish Council

*Serving the communities of Aust, Elberton
and Littleton upon Severn*

I hereby give notice that a meeting of the Parish Council will be held on

Tuesday 9th June 2026 at 7.30pm at Elberton Village Hall

Councillors are summoned to attend for the purpose of transacting the business set out below.

Emma Pattullo, Clerk to the Council
clerk@austparishcouncil.gov.uk / 01454 837271

Published: 2nd June 2026

AGENDA

2026-06/1 To receive apologies

2026-06/2 To receive declarations of interest and requests for dispensations

2026-06/3 Public Forum

Members of the public are invited to address the council on matters of council business set out below. The Chairman may accept submissions on other matters if he chooses to do so. No council discussion may take place at this time.

2026-06/4 To approve the minutes of last meeting held on 12th May 2026

2026-06/5 To consider co-option to the vacant council seat

2026-06/6 Parish matters for decision

2026-06/6.1 To consider possible action in relation to disturbance to residents from events at the White Hart, Littleton

2026-06/7 To note items of report

2026-06/7.1 To receive the clerk's report

2026-06/7.2 To receive any reports from councillors

2026-06/8 Planning

2026-06/8.1 To note the following applications received, plus any received since issue of the agenda, and resolve response

([Details of all current planning applications](#) can be found via the South Glos Council planning system)

- i. [P26/01022/PN1](#) - Car Park at Brightside Park, Sandy Lane, Aust - Prior notification of the intention for development of a Gateway Ground Station Antenna Site consisting of 40 no. Satellite antennas, a fibre supply equipment cabinet, and cables set within a compound secured by 2.4m high fencing with vehicular access gates. and development works thereto
- ii. [P26/01054/CLE](#) - Home Farm, Village Road, Littleton Upon Severn - Continued use of land and buildings for equestrian use and use of Menage in breach of condition 2 of PT13/0550/F

2026-06/8.2 To note the following SGC planning decisions

- i. P26/00582/PNGR - Link Farm - Barn 1 Redhill Lane Elberton - Prior notification of a change of use from Agricultural Building (Barn 1) to 2 no. residential dwellings (Class C3) as defined in the Town and Country Planning (Use Classes) Order 1987 (as amended) to include operational development. SGC decision: *Prior Approval Granted with Conditions*

2026-06/9 Annual Governance and Accountability Return (AGAR) for financial year 2025/26

- 2026-06/9.1 To note the Internal Audit report (*paper 1*)
- 2026-06/9.2 To consider and approve responses to the AGAR Section 1 Annual Governance Statements (*paper 2*)
- 2026-06/9.3 To consider and approve the AGAR Section 2 Accounting Statements (*paper 3*)
- 2026-06/9.4 To confirm exemption from external audit and complete Certificate of Exemption
- 2026-06/9.5 To note the period for exercise of public rights to inspect the accounts will run from 15th June until 24th July 2026

2026-06/10 Finance

2026-06/10.1 To note the following payments made under prior approval:

Item	Amount	Minute (where applicable)
Staff costs for month to 16 th May 2026	£313.80	2026-05/11.4
Unity Trust – banking charge May 2026	£7.00	2026-05/11.4

2026-06/10.2 To approve the following payments:

Item	Amount	Power to spend
MiJan Ltd – EasyPC Accounts software licence	£60.00	LGA 1972 s111
Clerk – 4 hours overtime - undertaking audit via ALCA audit network	£55.60	LGA 1972 s112
South Glos. Council – Q1 localism charge (emptying waste bin)	£55.17 + VAT	Litter Act 1983 s5-6

2026-06/11 Any other minor matters of report (no decision required) or items for next agenda

2026-06/12 Meeting closure

Date of next meeting – 7.30pm, Tuesday 14th July 2026

Attachments: (copies available on austparishcouncil.gov.uk or via the QR code)

Draft minutes of meeting of 12th May 2026 – to be taken as read

Paper 1 – Internal Audit report

Paper 2 – Evidence in support of Annual Governance Statements responses

Paper 3 – Draft Accounting Statements



Annual Internal Audit Report 2025/26

Aust Parish Council

www.austparishcouncil.gov.uk

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
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 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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 Name of person who carried out the internal audit

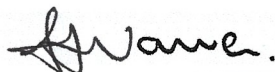
20/04/2026

27/04/2026

05/05/2026

Andy Warren

Signature of person who carried out the internal audit



Date

05/05/2026

*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).

Internal Audit Report for Aust Parish Council
For the Financial Year 1st April 2025 to 31st March 2026

By Andy Warren - Clerk and Responsible Finance Officer, Cleeve Parish Council

Executive Summary

Acting independently, I have carried out an Internal Audit of the policies and practices of Aust Parish Council in order to identify the responses that are recorded in the Annual Internal Audit Report return for the year ending 31st March 2026.

This has included inspection of the accounting records, invoices, bank statements, financial reports, minutes together with information from the website.

I have carried out the checks detailed in this report, in order to provide assurance that the Parish Council's systems of internal control, assessment of risk and financial management and accounting are in place that they are adequate for the protection of public money. In my opinion the systems and internal procedures at Aust Parish Council are well established and followed.

The Council is fully aware of GDPR and has undergone training. The Clerk's and councillors email addresses are on the PC owned .gov.uk domain name. IT Policy has been implemented.

Andy Warren

Signed and Dated: 05 May 2026

FINANCE			Comments
Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	<p><i>Check that there are a set of Financial Regulations (in addition to those in the Standing Orders).</i></p> <p><i>Check the date of their adoption and that there was a record made in the minutes</i></p> <p><i>Check that the most recent review date was within the current financial year</i></p>		Reviewed and based on NALC Model Financial Regulations 2024, adapted to meet council practice. Latest review March 2026.
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	<p><i>Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made</i></p>		<p>3 Payments sampled:-</p> <p>13/05/2025 Easy PC Subscription £60.00</p> <p>13/01/2026 Nature Conservation £342.00</p> <p>10/03/2026 Elberton Village Hall Committee £160.00</p> <p>All recorded and approved properly.</p>
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	<p><i>Check the minutes</i></p> <p><i>Compare the bank statement against (bi)monthly financial statement to council</i></p>		All items properly reported and minuted.
All items of expenditure over £100 are listed on the council website	<p><i>a. date the expenditure was incurred,</i></p> <p><i>b. summary of the purpose of the expenditure</i></p> <p><i>c. amount</i></p> <p><i>d. Value Added Tax that cannot be recovered.</i></p>	Website Transp. Code	List is published on website.
Confirm that each payment has been signed by two councillors, who also initialled the cheque stub & that the cheque signing councillors also initial the invoice	<p><i>Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have adequate controls comparable to the two signature rule</i></p>		Signing instruction details provided. Payments set up by Clerk and approved by 2 councillors.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	<i>You will need to check the number of the electors in the parish and times this figure by the annual financial limit - 2025-26 is £11.10 per elector</i>		Properly recorded and meet guidelines.
Confirm that quarterly checks of the accounts are made by a councillor not on the finance committee / group	<i>Check the minutes to ensure this was recorded and reported / minuted at a council meeting</i>		Properly completed and recorded within minutes.
Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.	<i>The statement of accounts should be accompanied by: a) a copy of the bank reconciliation for the relevant financial year, b) an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.</i>	Website Transp. Code	The Clerk has prepared and provided the Accounting Statement together with the cashbook, and bank reconciliations to 31 March 2026.
Check the Annual Governance Statement	<i>According to the format included in the Annual Return</i>	Website Transp. Code	Approved AGAR published on website as approve at May 2025 meeting. AGAR for 2025/26 is part of trial for digital input but I have completed the Internal Audit part and will be approved at May 2026 meeting.
Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit	<ul style="list-style-type: none"> • <i>Public liability</i> • <i>Employers liability</i> • <i>Council assets</i> • <i>Fidelity Guarantee Insurance (To cover employee dishonesty)</i> 		Asset Register properly completed/ and Insurance Policy renews 31 May 2026.
Check the details of public land and building assets	<i>a) description (what it is, including size/acreage), b) location (address or description of location),</i>	Website Transp. Code	Details are included in Asset Register of area of land, Woodwell Meadows Nature

	<p>c) owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity,</p> <p>d) date of acquisition (if known),</p> <p>e) cost of acquisition (or proxy value)</p> <p>f) present use</p>		Reserve, purchased for £1. Managed by South Gloucestershire Council under a management agreement signed April 2010.
PROCESSES			Comments
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months	<i>Check the date of adoption. Also that the last review date is within the past year and recorded in the minutes</i>		Properly reviewed and website updated with March 2026 review.
Check the draft minutes of the last meeting(s) are on the council's website Check that the minutes of previous meetings are the approved version and that the draft copies have been removed		Website Transp. Code	Draft minutes for latest minute checked and previous minutes are the approved versions.
Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	<i>The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting</i>	Website Transp. Code	Agenda's sampled and all dated and published correctly.
Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018	<i>Check that there is a policy document and resolution to comply recorded in minutes</i>		Adopted April 2024 and amended April 2026.
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	<i>Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline</i>		Resolution recorded. No FOIs received.
Review the Risk Assessment and Management Scheme	<i>Check the last review date is within the past year and recorded in the minutes</i>		Properly recorded and review date 10 February 2026.
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second	<i>Website and email passwords in a sealed envelope and retained by the Chairman is recommended and</i>		Backup is via Microsoft 365 One Drive plus external drive weekly back up.

remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	<i>or "The Chairman's Box" containing duplicate copies of the councils key documents and deeds.</i>		
Confirm the publication scheme		Website	Confirmed Jan 2025 next review 2027.
Confirm the website address and use of parish council emails and that there is a published Accessibility Statement	<i>Check these comply with requirements</i>		Confirmed that have .gov.uk website and emails set up with published Accessibility Statement.
Confirm that the Parish Council has an IT Policy and Data Asset Register	<i>This may reflect progress towards a Data Asset Register</i>		IT Policy adopted June 2025. Data Asset Register completed Aug 2025. Requires updating this year following set up of new email addresses.
COUNCILLORS			Comments
Check the publication of councillor's contact details	<i>Full home addresses are not compulsory but councillors must be available to be contacted directly by the public by email and/or phone Separate council email addresses are preferable to personal email addresses</i>	Website Transp. Code	Council email addresses published on website.
Check that positions that councillors hold on the council are published	<i>i.e. Chairman, Vice Chairman etc.,</i>	Website Transp. Code	Details up to date.
Check the register of member's interests / Declaration of Interest forms	<i>Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments</i>	Website Transp. Code	Registers attached to individual councillors.
Check that representation on external local public bodies (if nominated to represent the council) of each councillor is published		Website Transp. Code	Details published on website.

Check the record of councillor training	<i>Has FOI and DPA training been delivered or is planned</i>		No specific training record for councillors but training detailed in minutes. Would suggest it is worth establishing a formal record for the future.
EMPLOYEES			Comments
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	<i>The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self-employed i.e. invoicing the council for service provided.</i>		Clerks and RFO are same person and Contract in place.
Check that all employees have contracts of employment.			Clerks and RFO are same person and Contract in place.
Check the contracts of employment and PAYE records	<i>Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.</i>		Signed contract provided and from Payslips and P60 payments are in order.
Check that the council has a pension provider. Check whether employees are eligible or entitled to join the pension scheme or whether they have opted out of the scheme	<i>Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations</i>		Declaration of compliance completed May 2025.
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	<i>Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional</i>	Check the minutes	Review minuted and arrears paid.

	<i>disbursement from public funds they should be agreed at a council meeting and minuted.</i>		
Check the Clerk's training record	<i>Has FOI and DPA training been delivered or is planned</i>		Yes. Training record provided.

Evidence in support of the Annual Governance Statement for financial year 2025/26

For presentation to council at the meeting of 9th June 2026.

Prepared by Emma Pattullo, Clerk/RFO

At the next council meeting, council will be required to answer the statements in the Annual Governance Statement 2025/26, which are copied in the first column of the table below. Each assertion requires a “Yes” or “No” response. To assist councillors with their decisions as to each statement, I have summarised the practice of Aust PC and any associated evidence for each one.

Minute references, where provided, are in the form of “Year – Month / Item” e.g. 2025-03/7.1 refers to the meeting of March 2025, item 7.1.

Annual Governance Statement assertion	Evidence to consider
<p>1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</p>	<ul style="list-style-type: none"> • Practice defined in Financial Regulations • EasyPC Accounts software allows robust record keeping including automatic preparation of bank reconciliations and budget monitoring statements. • Bank reconciliations carried out monthly to ensure any errors are identified promptly. • Internal control checks carried out when payments are made. • Financial position against budget reported to council at the end of each quarter.
<p>2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</p>	<ul style="list-style-type: none"> • Councillors receive quarterly finance reports, including budget monitoring and bank reconciliation. • Clerk has attended Internal Controls training. • All payments via cheque or online bank transfer require dual authorisation. Invoices (where available) are provided for comparison with payments. • Four councillors have viewing access to the bank accounts, and evidence of who set up and authorised each payment can be easily shown.
<p>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.</p>	<ul style="list-style-type: none"> • Experienced Clerk/RFO in post. • Membership of ALCA and SLCC provide good sources of advice when required and regular updates on new legislation or requirements • Standing Orders and Financial Regulations are reviewed annually and based on latest NALC model versions. (Minute ref: 2026-03/9.1 and /9.2)
<p>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.</p>	<ul style="list-style-type: none"> • Electors rights notice was published in line with guidance (minute ref: 2025-05/10.5) on website and each noticeboard
<p>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.</p>	<ul style="list-style-type: none"> • Adequate insurance cover held, including fidelity guarantee and liability insurance. Renewed May 2025 with Zurich Municipal • Clerk attended Internal Controls training in 2021 • Risk review carried out during the year and actions for improvement identified (minute ref: 2026-02/7.3)
<p>6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</p>	<ul style="list-style-type: none"> • Councillors receive finance reports quarterly, including bank reconciliations. • End-of-year internal audit carried out by an experienced clerk via the ALCA small councils audit panel and follows SAPPP¹ guidelines

¹ Smaller Authorities Proper Practices Panel “Practitioner’s Guide 2025”

<p>7. We took appropriate action on all matters raised in reports from internal and external audit.</p>	<ul style="list-style-type: none"> • 2024/25 Internal audit report was presented to council (minute ref: 2025-05/10.1) • No matters were raised in the internal audit • The council declared exemption from external audit for the 2024/25 financial year hence no external audit was carried out.
<p>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.</p>	<ul style="list-style-type: none"> • No known litigation, liabilities or significant financial commitments other than those included in the planned budget. • Income – mainly from precept. Set from budget process and requested from SGC in the proper manner. General reserve of between 6 and 12 months' income held, in line with SAPPP recommendations, which would allow council to continue to function in the event of non-receipt of a precept amount. • Expenditure – most payments are predictable. Any one-off large sum expenditure (e.g. purchase of assets) is included in budget and funding source identified at that stage. Reserves held against unexpected expenses including contested election, asset replacement or requirement for professional services
<p><i>(Assertion 9 – Trust Funds – is not applicable)</i></p>	<ul style="list-style-type: none"> • <i>(The council does not hold any trusteeships)</i>
<p>10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.</p>	<ul style="list-style-type: none"> • Council-owned website now in place on gov.uk domain • Clerk and councillors have gov.uk email addresses. • IT policy in place • Data Protection policy and Privacy Notices in place • Publication scheme in place & council is registered as a data controller with ICO • Clerk and most councillors have undertaken appropriate training on data protection/GDPR and Freedom of Information; ongoing refresher training plan in place

AGAR 2025/26

Accounting Statements

Name of Authority: Aust Parish Council

Key	Year ending 31 March 2025	Year ending 31 March 2026
Balances brought forward	£11,064	£11,828
Precept	£6,820	£6,952
Total other receipts	£691	£404
Staff Costs	£3,627	£3,638
Loan interest/capital repayments	£0	£0
All other payments	£3,121	£3,961
Balances carried forward	£11,827	£11,585
Total value of cash and short term investments	£11,828	£11,585
Total fixed assets plus long term investments and assets	£3,987	£4,272
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

Emma Pattullo

1/6/2026

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

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 N/a the prior year, please provide an explanation for this 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