

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)

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

BARTON-LE-CLAY PARISH COUNCIL

www.bartonleclay-pc.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.	✓		
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) 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

22/02/2025 20/05/2025

Name of person who carried out the internal audit

S L Bains

Signature of person who carried out the internal audit

Date

20/05/2025

*If the response is 'no' please state the reasons 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:

BARTON-LE-CLAY 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 2025, 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.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
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.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓	

*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:

09/06/2025

and recorded as minute reference:

25/039.2

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

Chair

Clerk

CONFIDENTIAL

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Section 2 – Accounting Statements 2024/25 for

BARTON-LE-CLAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	304,195	358,092	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.
2. (+) Precept or Rates and Levies	221,381	233,340	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	100,810	106,822	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	137,016	147,197	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	131,278	187,740	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	358,092	363,317	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	372,531	365,384	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.
9. Total fixed assets plus long term investments and assets	971,671	1,032,301	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	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

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

CONFIDENTIAL

04/06/2025

Date

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

09/06/2025

as recorded in minute reference:

25/039.3

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

CONFIDENTIAL

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

In respect of

Barton-le-Clay 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 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

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.

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

Not Applicable.

3 External auditor certificate 2024/25

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 2025.

*We do not certify completion because:

Not applicable

External Auditor Name

Forvis Mazars LLP, Newcastle Upon Tyne, NE1 1DF

External Auditor Signature

Forvis Mazars LLP

Date

23 September 2025

Barton-le-Clay Parish Council
Accounts End 31st March 2025

A	Significant Variances - greater than 15%	Variance %	Variance £	2025 £	2024 £
	Box number provided relates to the 'Annual Return'				
Box 2	Not Required	+5.4%	11,959	233,340	221,381
Box 3	Not Required	+5.96%	6,012	106,822	100,810
Box 4	Not Required	+7.43%	10,181	147,197	137,016
Box 5	Not Required	0.0%	0	0	0
	Christmas Lights expenditure taken on (£5k), Purchased bench and planter for War Memorial from EMR (£2.5k), Community Garden costs from Grants (£30k), New Playequipment installed from Grants (43k), Boiler repairs (£2.5k), Replaced gates at Burial Ground (1.5k), Emergency tree works in Recreation Ground (£2k), More Community Grant applications received (£1k). Tree survey & works undertaken in 2023/24 not due (-£11.5k), Replaced refuse collection with bins (-£2k), No plumbing repairs at Sports Pavilion (-£17k), No fencing installed at Allotments (-£1k)				
Box 6		+43.01%	56,461	187,740	131,278
Box 7	Ear Marked Reserves (EMR) increased from Precept and additional income from Grants and Donations set aside in EMR's. Additional income from fees has been added to General Reserves.	+1.46%	5,225	363,317	358,092
	EMR Legal Fees		£5,664		
	EMR Training & Recruitment		£1,353		
	EMR Noticeboards		£2,250		
	EMR Doctors/Village Hall Access Road		£10,500		
	EMR Office Equipment Replacement		£457		
	EMR Election Costs		£4,009		
	EMR Xmas Lights		£6,460		
	EMR Community Fund		£2,223		
	EMR Health & Safety		£589		
	EMR Baileys Piece Land		£2,500		
	EMR War Memorial Refurbishment		£3,797		
	EMR Burial Ground Roadway		£7,051		
	EMR St Nicholas Churchyard		£7,155		
	EMR New Burial Ground Project		£52,132		
	EMR Burial Grd Tree/Hedge Works		£6,772		
	EMR Burial Grd Memorial Testing		£1,350		
	EMR Trees & Shrubs		£4,501		
	EMR Tree Survey		£2,284		
	EMR Road Calming Project		£30,117		
	EMR Bus Shelter Repairs/Renewels		£2,945		
	EMR New Bins/Repairs		£663		
	EMR Village Signs		£600		
	EMR Tennis Account		£16,852		
	EMR Tree/Hedge works		£2,208		
	EMR Leisure Equipment Replacement		£7,179		
	EMR Barton Community Garden		£431		
	EMR Allotment Security		£2,574		
	EMR Allotment retained Deposits		£350		
	EMR Park Gates		£5,875		
	EMR Planning Consultants		£14,802		
	EMR Neighbourhood Plan		£4,097		
	EMR Sports Field Access Road		£3,647		
	EMR Sports Field Drainage		£4,455		
	EMR Boiler Room Plant		£12,500		
	EMR Plumbing Repairs		£1,000		
	EMR Pavilion Repairs		£1,944		
	EMR Sports Field Fencing		£5,500		
	EMR Sports Field 3G Project		£3,000		
	General Reserve		£121,531		
			£363,317		

Box 9		+6.24%	60,630	1,032,301	971,671
Acquisitions					
- Rechargeable Lithium-ion Batteries x4	140				
- DMR Portable Transceiver & earpiece x4	600				
- 480 & 960 Icicle LED Xmas Lights	66				
- Fellows Shredder	243				
- 4 wheel moving cart x2	31				
- Standpipe Enclosure	315				
- Double Bin Black/Gold	687				
- Lowther bench seat (enviropol slats) x3	2118				
- Pembridge Picnic Table (enviropol)	1003				
-Lanarkshire Planters 1msq x2	1372				
-6Ft D-Day Memorial Bench	1450				
-Column Light decorations x20 (Donated)	1				
-Mistletoe Star Clusters x5 (Donated)	2				
-Fencing (Allotments)	1224				
-Gates & Fencing (Community Garden)	1583				
-Garden Trellis (Community Garden)	530				
-Gates x2 and arch sign	3660				
-Gate & 1m bow top fencing (Play Area)	7080				
-Speed Ramps	901				
-Zinc Multiplay (large) (Play Area)	16365				
-Rugrat Multiplay (small) (Play Area)	7115				
-Contempo Seesaw (Play Area)	2835				
-Rota Net (Arnold Rec Play Area)	7830				
-Grass Guard Tiles x95 (Play Area)	3775				
-Karcher K4 Pressure Washer	198				
-Fitness Equipment sign	100				
- Stihl BR430 Backpack Blower	485				
	£61,709				
Disposals					
- Picnic Table/Chairs (Play Area)	839				
- Fellows Shredder	220				
- Green Chairs x 1	20				
	£1,079				
Box 10 Not Applicable		0.00%	0	0	0

B Bank, Cash and Investment Reconciliation as at 31st March 2025

<u>Bank Statement Balances</u>	£	£
TSB Bank Current Account	13,669.44	
TSB Instant Savings Account	10,434.33	
Public Sector Deposit Account	184,883.23	
TSB Tennis Club Account	17,586.44	
Hampshire Trust Investment Account	84,792.44	
Nationwide Building Soc Business 45DN Saver1	53,948.40	
Petty Cash	70.00	
		<u>365,384.28</u>
 <u>Less Unpresented Payments</u>		
		<u>0.00</u>
		<u>365,384.28</u>
 <u>Plus Uncleared Deposits</u>		
		<u>0.00</u>
		<u>365,384.28</u>
 <u>Cashbooks Closing Balance</u>		
TSB Bank Current Account		13,669.44
TSB Instant Savings Account		10,434.33
Public Sector Deposit Account		184,883.23
TSB Tennis Club Account		17,586.44
Hampshire Trust Investment Account		84,792.44
Nationwide Building Soc Business 45DN Saver1		53,948.40
Petty Cash		70.00
		<u>365,384.28</u>

		31/03/2025
		£
C	Explanation of Differences Between Boxes 7 and 8	
	Box 7: Balances carried forward	363,317.38
	Trade Debtors	3235.63
	VAT Control	4393.97
	Prepayments	4800.78
	Less Total Debtors	(12,430.38)
	Trade & Other Creditors	2692.11
	Other Creditors	0.00
	Allotment Deposits	1600.00
	Accruals	2901.91
	Net Wages Control	2,722.21
	Pensions Control	1331.05
	Income in Advance	3250.00
	Plus Total Creditors	14,497.28
	Box 8: Total Bank & Cash Reserves at 31st March 2025	365,384.28

Barton Le Clay Parish Council

Year End - Internal Audit report for the year ended 31 March 2025

Internal audit is a key component of the system of internal control. The purpose of internal audit is to review whether the systems of financial and other controls over a Council's activities are operating effectively.

During the 2024/25 financial year, there were 2 internal audit visits. The interim audit was undertaken in February 2025 and the year end audit has been completed in May 2025.

Executive Summary

The Parish Clerk (Responsible Finance Officer) has prepared the Year End Annual Governance & Accountability Returns (AGAR). There have been no significant changes from the previous year.

The Council uses the 'Rialtas' software to record its financial transactions including receipts, payments, and VAT. Bank reconciliations are also undertaken using this system. The Year End bank reconciliation was reviewed by Audit and agreed to supporting working papers and the bank statements. The Council has 6 bank accounts and all year end balances were agreed to the bank statements to ensure the closing balances have been correctly stated.

A sample of transactions (both payments and receipts) were tested and verified to supporting invoices and remittances and reconciled to the bank statements. All figures included in the AGAR have been reconciled to supporting working papers and the General Ledger.

External audit completed their Annual Audit for 2023/24 and there were no issues raised in their report. A copy of the Notice of Completion of the Audit has been published on the Council's website.

There continues to be good processes in place for approving invoices and is consistent to previous years. Audit testing confirmed all invoices are date stamped on the date they are received by the Clerk. These are then input onto a monthly spreadsheet for approval at the Council meetings. Two Councillors check the invoices are valid and confirm by initialling and dating the invoices. The spreadsheet is presented at the Council meetings and approved. Review of minutes confirmed these monthly spreadsheets are attached to the monthly Minutes.

I would like to thank the Clerk for her co-operation during the audit.

L Bains
20 May 2025

Appendix 1

Test	Findings	Recommendations
<p>A Appropriate accounting records have been kept properly throughout the year</p>	<p>The accounting records for the financial year from 1st April 2024 to 31st March 2025 has been recorded on the 'Rialtas' accounting system. This has been reviewed by Internal Audit and all entries have been recorded on the system which balances to the year-end bank reconciliation.</p> <p>Audit tested a sample of Payments from the cash book and agreed them to supporting invoices, and the bank statements.</p> <p>Testing confirmed all payments agreed to supporting invoices which had been checked by the Clerk and two other Councillors and initialled on the actual invoice.</p> <p>Online payments are being made and require 3 signatories to authorise the payments. A debit card is in use where payments up to £500 can be made if required and in line with the Financial Regulations.</p>	<p>None</p>
<p>B Council met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for</p>	<p>The revised Financial Regulations were approved by the Policies and Resources Committee on 23rd September 2024.</p> <p>The Standing Orders and the Code of Conduct were approved on 25th March 2024. All these policies are available from the Council's website.</p> <p>A sample of payments from the 2024/25 financial year were tested by Audit and agreed to invoices.</p> <p>VAT is separately accounted for and quarterly claims are submitted to HMRC to reclaim VAT. The submission of the VAT claims is now undertaken online.</p>	<p>None</p>

C	Council assessed the significant risks to achieving its objective and reviewed the adequacy of arrangements to manage these	<p>Risk Assessment: The Council have been reviewing risks on a periodic basis during the year and mitigating actions have been put in place where appropriate. This has been evidenced in the Minutes.</p> <p>Insurance: The Council's insurance policy schedule confirms the following levels of insurance cover up to 30 September 2025:</p> <ul style="list-style-type: none"> • Employer's Liability - £10 million • Public Liability - £10 million 	None
D	Precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate	<p>2024/25 Budget The budget for 2024/25 was approved in January 2024.</p> <p>Evidence was seen by Audit to confirm that the Budget is discussed, analysed and monitored against the actual spend to date.</p> <p>Precept The Precept for 2024/25 is £233,340. The first instalment of £116,670 was paid in April 2024 and the second instalment was paid in September 2024. This has been agreed by Audit to the Cashbook, bank statements for the period and the Central Bedfordshire website.</p>	None
E	Expected income was fully received, properly recorded and promptly banked	<p>In addition to the annual precept, the Council receives income from:</p> <ul style="list-style-type: none"> • Allotments • Sports Pitches • Tennis Club • Burials • Football Club • 2 Telemast Rents <p>Audit verified a sample of deposits recorded in the cash book to the bank statements. No issues were identified.</p>	None

F	Petty cash	<p>A Petty Cash system operates by the Council.</p> <p>The Council office has a maximum limit of £70, and is recorded on Rialtas. No issues were identified.</p> <p>Monthly reconciliations of the petty cash transactions are undertaken on Rialtas.</p>	None
G	Salaries to employees and allowances to members were in accordance with the Council's approvals	<p>There are 7 members of staff that are employed by the Parish Council.</p> <p>Salaries, pension and tax calculations are undertaken using Moneysoft Payroll Manager 20. This is consistent with previous years.</p> <p>Any expenses incurred by staff are detailed in the monthly payments schedule, and approved by Council.</p>	None
H	Asset register were complete and accurate and properly accounted maintained	<p>A fixed asset register for 2024/25 was agreed to the Accounting statements and reconciled to the amounts recorded with Rialtas. The fixed assets value included in the AGAR in Box 9 is correct.</p>	None
I	Periodic and year end bank account reconciliations were properly carried out	<p>Bank reconciliations are undertaken on a monthly basis.</p> <p>Audit reviewed the Year End reconciliation which agreed to the Council's records and the balances per the bank statements for all bank accounts. No issues noted.</p>	None
J	Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to cashbook, supported by an adequate audit trail from underlying record	<p>The accounting statements have been prepared on a receipts and payments basis. No changes from the previous year.</p>	None