

Annual Audit 2024 - 2025

At its January meeting, the parish council appointed Suffolk Association of Local Councils as its Internal Auditor (**Min. 24.01.11.1** refers). Following its appointment, SALC has provided a letter of engagement (attached as **Appendix A**), which it asks the parish council to approve.

The following financial documents were submitted to the council's appointed Internal Auditors SALC on 8th April.

- Bank reconciliation to 31st March 2025 – Appendix B
- Year End accounts for financial year 2024-2025 – Appendix C
- Financial Risk Assessment – Appendix D
- Draft Part 3 Agar submission – Appendix E
- Explanation of significant variances – Appendix F

The Annual Audit has now been completed by the council's appointed Internal Auditors and their report is attached as **Appendix G** to this report¹.

The reported noted that that Council continued to maintain effective governance arrangements including a robust framework of financial administration and internal controls.

Additional comments made in the report are set out below:

Proper Bookkeeping:

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| <i>Additional comments: The council resolved to use Scribe for the financial year 2024/2025 for cemetery accounting</i> |
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Financial Regulation and Standing Orders

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| <i>Additional comments: Note: The Model Financial Regulations were updated March 2025. The council will need to update their Financial Regulations.</i> |
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External Audit for the period under review

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| <i>Additional comments: The Council's records are kept in accordance with current guidelines and legislation. The council should be commended for the concise and transparent recording.</i> |
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There were no formal recommendations requiring action on the part of either the Council or the Council's Responsible Finance Officer.

The Council's Annual Governance Statement is attached to this report as follows:

- Section 1 – **Appendix H**
- Section 2 – **Appendix I**

The period for public inspection of the Annual Accounts will be between Monday 3rd June – Friday 12 July 2022 and a notice will be published and posted to that effect.

¹ The clerk has queried the year end figures reported at Section 10 which appear to relate to year end 23.24 - now updated.

² Scribe is being used to produce invoices and record receipts for cemetery accounting

³ See report WPC.25.04.06 – Review of Financial Regulations & Financial Risk Assessment 2025.26

The Year end accounts also confirm the expenditure incurred under s.137 of the Local Government Act 1972 as £250.00.

The period for public inspection of the Annual Accounts will be between Tuesday 3rd June – Monday 14 July 2025 and a notice will be published and posted to that effect.

Recommendation:

The parish council approve the letter of engagement SALC has provided following appointment as the council's Internal Auditor.



SALC INTERNAL AUDIT SERVICE – LETTER OF ENGAGEMENT

SALC is committed to providing a high-quality internal audit service which aims to assist local councils to maintain and improve internal controls in accordance with proper practices as set out in the Accounts and Audit Regulations.

This letter of engagement sets the terms of the agreement between SALC and the council which includes details such as the scope, responsibilities and fees. This will need to be approved at the next council meeting and recorded in your minutes of the decision to appoint SALC as the internal auditor for the period 1st April 2024 - 31st March 2025.

Internal audit objectives and responsibilities

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- the integrity and reliability of information, accounts and data

Accordingly, in the conduct of planned audits internal audit may:

- carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year to be able to complete the Annual Internal Audit Report (AIAR) section of the Annual Governance and Accountability Return (AGAR).

- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned

The scope of the internal audit activity

There are no limitations on internal audit's scope of activities. The scope of internal audit allows for unrestricted coverage of the council's activities, including both financial and non-financial systems of internal control.

Independence

The main determinant of the effectiveness of internal audit is that it is seen to be independent in its planning and operation. To ensure this, internal audit will operate within a framework that allows:

- unrestricted access to the officers of the council
- reporting in its own name
- segregation from the day to day operations of the council

Every effort will be made to preserve objectivity by ensuring that all internal auditors are free from any conflicts of interest and do not undertake any non-audit duties on behalf of the council.

Rights of access

There are no limitations on internal audit's access to records. Internal auditors have the authority to:

- access council premises at reasonable times agreed in advance
- access all assets, records, documents, correspondence and control systems
- receive any information and explanation considered necessary concerning any matter under consideration
- require any employee to the council to account for cash, stores or any other council asset under his/her control
- access records belonging to third parties, such as contractors when required

The council's responsibilities

The Responsible Financial Officer and Proper Officer have clearly defined responsibilities for risk management, internal control, internal audit and preventing fraud and corruption.

The existence of internal audit does not diminish the responsibility of the council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner. **Please be aware that if the council is late reporting for the present year, the council will fail the public rights test on the AGAR for the following year.**

When booking the internal audit through the SALC member portal, please ensure that you are confident that the required information to carry out the internal audit will be uploaded by that booking date. We kindly ask that this is uploaded a week prior to that date. **If the supporting documents are not uploaded in time, there is a risk that SALC is not able to deliver the service at that time as the date may potentially be pushed back.**

Reporting

The internal auditor will formally report the results of audits and the recommendations made to the council and will follow up at subsequent internal audits to make sure that corrective actions are taken.

Data protection

This internal audit offer is an additional service provided by SALC as described in our published privacy notice (section 6) [available on our website here](#). When booking this service you are providing consent to proceed. The delivery of the internal audit service involves the handling of some personal data supplied by the member council. For the purposes of data protection legislation SALC is the data controller and the internal auditor is the data processor. SALC and internal auditors, whilst separate entities, work in partnership to deliver a service that seeks to support and improve local councils. SALC and the internal auditor have entered into a data sharing agreement as part of their terms of engagement.

Audit fees for 2025

Income/expenditure, whichever is higher (excl. VAT)

| | |
|--|---------|
| Up to £5,000 | £124.00 |
| £5,001 - £15,000 | £183.00 |
| £15,001 - £25,000 | £230.00 |
| £25,001 - £50,000 | £282.00 |
| £50,001 - £100,000 | £332.00 |
| £100,001 - £200,000 | £407.00 |
| £200,001 - £300,000 | £490.00 |
| £300,001 - £400,000 | £542.00 |
| £400,001 - £500,000 | £600.00 |
| £500,001 + | £692.00 |
| £28 hourly rate for meetings/ad-hoc training/development of materials | |

AUDIT PROCEDURE

The internal audit service will remain electronic and commence on 1st April 2025.

The clerk of the council will be able to book the audit for a specific week, if available, through the SALC member portal, by clicking on the view button on the 'booking page' card. Select 'BOOK internal audit' drop down box to reveal the weekly booking slots. Upon booking, SALC will provide the clerk with a link to a dedicated folder on our shared secure Office 365 OneDrive. Council papers and the completed customer information and guidance sheet must be uploaded to the dedicated folder. You can upload the information in an electronic format or be available to view on the council's website – **it is therefore important that you complete the customer information and guidance sheet provided and add any hyperlinks to information available on the council's website.** Electronic documents supplied shall be stored securely for six months following completion of the audit on SALC's secure Office 365 OneDrive. SALC will inform you of the internal auditor that will carry out the internal audit.

When allocated the internal auditor shall:

- process the documents in line with SALC's policies and procedures
- raise queries or points of clarification as soon as possible direct with you
- aim to complete the audit and upload the report to the allocated council folder on SALC's secure Office 365 OneDrive within 7-10 working days.

On receipt of the report admin@suffolk-alc.gov.uk will provide a link to an electronic copy together with a signed copy of the AIAR (page 4 of the AGAR) which can be downloaded. This will be sent to both the chairperson and clerk/RFO/lead officer.

Appendix B

| | | | | | |
|---|---------------------------|-----------------------------|---|-------------------|----------------|
| Council name | | Wickhambrook Parish Council | | | |
| Bank account | | UT Current Account | | UT Instant Access | Total Reserves |
| Balance per bank statement at 31/03/2025 | | £ 11,321.15 | Balance per bank statement at 31/03/2025 | £ 7,903.75 | £ 19,224.90 |
| Uncleared Payments | | | | | |
| Date | Customer/Suppli Reference | Amount | | | |
| 07/03/2025 | Microsoft Ireland | Min. Ref 24.02.1 -£ 52.92 | | | |
| 18/03/2025 | Printerland.co.uk | Min. Ref 24.02.1 -£ 70.80 | | | |
| 22/03/2025 | Adobe Systems | Min. Ref 24.02.1 -£ 19.97 | | | |
| 25/03/2025 | NEST Pensions | Min. Ref 24.02.1 -£ 59.71 | | | |
| 31/03/2025 | R.H. Landscapes | Min. Ref EC.25.C -£ 216.00 | | | |
| TOTAL | | -£ 419.40 | | | |
| TOTAL NET BANK BALANCES AT 31/03/2025 | | £ 10,901.75 | TOTAL NET BANK BALANCES AT 31/03/2025 | £ 7,903.75 | £ 18,805.50 |
| Opening_balance | | £ 8,421.75 | Opening_balance | £ 11,752.60 | £ 20,174.35 |
| Total receipts | | £ 60,727.37 | Total receipts | £ 314.12 | £ 61,041.49 |
| Total payments | | -£ 62,410.34 | Total payments | | -£ 62,410.34 |
| Total transfers | | £ 4,162.97 | Total transfers | -£ 4,162.97 | £ - |
| Closing balance per cash book (must equal net bank balance) | | £ 10,901.75 | Closing balance per cash book (must equal net bank balance) | £ 7,903.75 | £ 18,805.50 |

Wickhambrook Parish Council
Balance at 31 March 2025

Opening Bank Balance as at 01.04.2024

| | | |
|-------------------------------|----------|------------------|
| Unity Trust Bank Current**931 | £ | 8,661.74 |
| Unity Trust ISA **944 | £ | 11,752.60 |
| Total: | £ | 20,414.34 |

| | |
|--|--------------------|
| Plus Receipts for 1 April - 30 June 2024 | £45,651.59 |
| Plus Receipts for 1 July - 30 September 2024 | £3,579.80 |
| Plus Receipts for 1 October - 31 December 2024 | £2,474.22 |
| Plus Receipts for 1 January 2022 - 31 March 2025 | £9,335.88 |
| | £ 61,041.49 |

| | |
|--|--------------------|
| Less Payments for 1 April - 30 June 2024 | £15,445.45 |
| Less Payments for 1 July - 30 September 2024 | £21,737.00 |
| Less Payments for 1 October - 31 December 2024 | £11,126.11 |
| Less Payments for 1 January 2022 - 31 March 2025 | £14,341.77 |
| | £ 62,650.33 |

£ 18,805.50

Represented by
Bank Reconciliation

Balances as at 28 February 2025

| | | |
|--|---|-----------|
| Unity Trust Current Account **931 | £ | 11,321.15 |
| Less payments issued but not cashed | £ | 419.40 |
| Plus receipts not shown on bank account | | £0.00 |

| | | |
|-------------------------------------|---|----------|
| Unity Trust IS Account **944 | £ | 7,903.75 |
|-------------------------------------|---|----------|

Balance at 31 March 2025 **£18,805.50**

| UTB Current ** 931 | UTB ISA **944 | Total |
|--------------------|--------------------|--------------------|
| £ 8,661.74 | £ | £ 8,661.74 |
| | 11,752.60 | £ 11,752.60 |
| £ 8,661.74 | £ 11,752.60 | £ 20,414.34 |

| | | |
|--------------------|-----------------|--------------------|
| £ 45,571.63 | £ 79.96 | £ 45,651.59 |
| £ 3,498.49 | £ 81.31 | £ 3,579.80 |
| £ 2,395.12 | £ 79.10 | £ 2,474.22 |
| £ 9,262.13 | £ 73.75 | £ 9,335.88 |
| £ 60,727.37 | £ 314.12 | £ 61,041.49 |

| | | |
|--------------------|------------|--------------------|
| £ 15,445.45 | £ - | £ 15,445.45 |
| £ 21,737.00 | £ - | £ 21,737.00 |
| £ 11,126.11 | £ - | £ 11,126.11 |
| £ 14,341.77 | £ - | £ 14,341.77 |
| £ 62,650.33 | £ - | £ 62,650.33 |

Internal Transfer

| | | |
|--------------|------------|-----|
| £ (4,162.97) | £ 4,162.97 | £ - |
|--------------|------------|-----|

£ 6,738.78 **£ 12,066.72** **£ 18,805.50**

Appendix C

| | | |
|------------------------------|---|------------------|
| Wickhambrook Parish Council | | |
| Balance at 31 March 2024 | £ | 20,174.35 |
| Receipts | | |
| Precept | £ | 46,341.00 |
| Cemetery | £ | 3,050.00 |
| Chapel Rent (Players) | £ | - |
| Ground rents | £ | 45.00 |
| Wayleave | £ | 112.02 |
| Bank Interest | £ | 314.12 |
| Recycling Credits | £ | 2,334.03 |
| Grants | £ | 2,750.00 |
| Miscellaneous Receipts | £ | 782.22 |
| VAT Refund | £ | 5,313.10 |
| Total Receipts | £ | 61,041.49 |
| Expenditure | | |
| Staff Costs | £ | 17,825.85 |
| Administration | £ | 5,506.13 |
| Services | £ | 1,884.66 |
| Estates (excluding Cemetery) | £ | 20,643.31 |
| Cemetery | £ | 4,614.50 |
| Projects | £ | 1,694.00 |
| Community Engagement | £ | 1,296.05 |
| Grants | £ | 3,244.27 |
| S.137 | £ | 250.00 |
| Miscellaneous Payments | £ | 25.00 |
| VAT | £ | 5,426.57 |
| Total Other Payments | £ | 44,584.49 |
| Total Payments | £ | 62,410.34 |

| | | |
|-----------------------------------|---|------------------|
| Fixed and Long Term Assets | | |
| As per Asset Register | | |
| Cash Reserves | | |
| Opening Reserves | £ | 20,174.35 |
| Plus Receipts | £ | 61,041.49 |
| Less Payments | £ | 62,410.34 |
| Closing Reserves | £ | 18,805.50 |
| Represented by | | |
| Cash at Bank | £ | 11,321.15 |
| Current #921 | £ | 7,903.75 |
| Instant Savings #944 | £ | 419.40 |
| Uncleared payments | £ | - |
| Petty Cash (not held) | £ | - |
| | £ | 18,805.50 |

Signed: Chair of Wickhambrook Parish Council

Dated:

Signed: Hilary Workman

RFO: Wickhambrook Parish Council

Dated:

| Movement in Earmarked Funds | Changes to Reserves from Approved Budget | | Transfer Unspent Funds | April | May | June | July | August | September | October | November | December | January | February | March | Movement | Current | |
|--|--|-------------------|------------------------|--------------------|-----|------|----------|--------|-----------|---------|----------|----------|---------|----------|----------|--------------------|------------------|-----------------------------------|
| | 01 April 2024 | | | | | | | | | | | | | | | | | |
| Staff Contingency | £ 1,400.00 | £ 1,000.00 | £ (1,200.00) | | | | | | | | | | | | | -£200.00 | £1,600.00 | |
| Training | £ - | | | | | | | | | | | | | | | £0.00 | £0.00 | |
| Data Protection | £ 500.00 | £ 500.00 | | | | | | | | | | | | | | £500.00 | £0.00 | |
| Elections | £ 500.00 | | £ (100.00) | | | | | | | | | | | | | -£100.00 | £600.00 | |
| Insurance | £ - | | | | | | | | | | | | | | | £0.00 | £0.00 | |
| Grounds & Asset Maintenance | £ 500.00 | £ 500.00 | £ (3,150.00) | £ 1,500.00 | | | | | | | | | | | | -£1,150.00 | £1,650.00 | |
| Tree Surgery | £ 1,000.00 | £ 1,000.00 | | | | | | | | | | | | | | £1,000.00 | £0.00 | |
| Cemetery & Churchyard | £ 1,300.00 | | | | | | | | | #### | | | | | | £1,300.00 | £0.00 | |
| Teen Project Replacement | £ - | | £ (800.00) | | | | | | | | | | | | | -£800.00 | £800.00 | |
| Playground & Teen Project Maintenance | £ 1,650.00 | £ 1,000.00 | | | | | | | | | | | | | £ 650.00 | £1,650.00 | £0.00 | |
| Playground Replacement | £ - | | | | | | | | | | | | | | | £0.00 | £0.00 | |
| Six Acres Development | £ 1,250.00 | £ 1,250.00 | | | | | | | | | | | | | | £1,250.00 | £0.00 | |
| Memorial garden * | £ - | | | | | | | | | | | | | | | £0.00 | £0.00 | |
| Legacy | £ 250.00 | | | | | | | | | | | | | | | £0.00 | £250.00 | |
| Day Club | £ 555.00 | | | | | | | | | | | | | | | £0.00 | £555.00 | |
| Neighbourhood Planning | £ - | | £ (2,050.00) | £ 2,050.00 | | | | | | | | | | | | £0.00 | £0.00 | |
| Safety & Security matters | £ 575.00 | | | | | | | | | | | | | | | £0.00 | £575.00 | |
| Highways | £ 1,500.00 | £ 750.00 | | | | | | | | | | | | | | £750.00 | £750.00 | |
| Grants - Local Support & Village Organisations | £ 620.00 | | £ (700.00) | | | | £ 320.00 | | | | | | | | | -£380.00 | £1,000.00 | |
| Civic Event/Community Engagement | £ - | | | | | | | | | | | | | | | £0.00 | £0.00 | |
| Charitable Donations | £ 50.00 | | | | | | | | | | | | | | | £0.00 | £50.00 | |
| Total | £ 6,000.00 | £ 6,000.00 | £ (8,000.00) | £ 3,550.00 | | | | | | | | | | | | | | |
| Total Earmarked Reserves | £ 11,650.00 | £ 5,650.00 | £ 13,650.00 | £ 10,100.00 | £ - | £ - | £ - | £ - | £ - | £ - | #### | £ - | £ - | £ - | £ 650.00 | £3,820.00 | £7,830.00 | |
| Operating Reserve | £ 8,524.35 | | | | | | | | | | | | | | | | £10,975.50 | % Operating Reserve to Net 25.47% |
| Total Reserves | £ 20,174.35 | | | | | | | | | | | | | | | £ 18,805.50 | | |

Financial Risk Assessment 2024 - 2025

| Topic | Risk Identified | Risk Level H/M/L | Management of Risk | Staff action |
|---|---|---------------------|--|---|
| Assets | Loss, Damage etc | M | Annual inspection, update insurance and asset registers | Diary |
| | Risk or damage to third party property or individuals | M | Review adequacy of Public Liability Insurance | Diary Update Asset Register after purchases and advise Insurers to ensure schedule is current |
| | Loss of financial assets | L | The Council advises its insurers and introduces such further safeguards, such as increased fidelity insurance, as may be required by the Insurers. | RFO to advise |
| Direct Costs and overhead expenses | Goods not supplied to Council | M | Follow up on all orders Where items to be delivered to a third party – check receipt | Approval check |
| | Invoice incorrectly calculated or recorded | L | Check arithmetic on invoices and perform bank reconciliations on at least bi-monthly basis | Clerk to undertake Member to verify |
| | Cheque payable is excessive or to wrong party | L | Signatory initials Stub & Voucher Check bank details on bottom of invoice each time before payment and update where necessary Ensure bank details and payee verified through bank. | Approval check |
| | BACs payment is excessive or to wrong party | L | Invoices available to Cllrs at meeting. Authorised signatories to check payment transaction against invoice before approving. | Members to verify Transaction details printed to reverse of invoice as check that details tally. |
| Election Costs | Invoice at agreed rate | L | RFO check and consider budget Reserves to be built over four year period to cover anticipated contested election costs | RFO verify |
| Financial Records | Inadequate Records | L | RFO/Clerk check annual & internal audit review RFO/Clerk to ensure receipts where invoices not available. Ensure remittance receipts filed for each credit. | Diary |
| Grants & support | No power to pay or no evidence of agreement of Council to pay | L | Minute Council agreement with the power used to authorize payment | RFO check Member verify Powers noted in report proposing authorised payments. Have requested accounting software make this possible within accounting package. |

Financial Risk Assessment 2024 - 2025

| Topic | Risk Identified | Risk Level H/M/L | Management of Risk | Staff action |
|--------------------------|--|---------------------|--|---|
| | Claims procedure | M | Clerk/RFO check as required | Diary |
| | Receipt of grant when due | M | Clerk/RFO check as required | Diary |
| Internet Banking | BACs Payments of Invoices | L | The Council appoints two Councillors (who are not cheque signatories) to verify the schedule of payments made from the internet banking account against sample invoices selected at random on a regular basis. | RFO makes schedule of payments available to Cllrs at each ordinary meeting Investigate whether it is possible to get a record of which Cllr's complete on-line authorisation for each payment. |
| | Access codes & passwords | M | The internet banking access codes and passwords are retained securely by the Clerk/RFO and no internet banking is undertaken on a computer to which the public have access. | Computers are password protected and hard copies kept in locked filing cabinet. Passwords stored securely on LastPass software which is also password protected. |
| | Online security | M | The Council installs, and keeps updated, anti-virus software on all computers used for Internet Banking. | Clerk to check parish laptops and that Cllrs have virus software on their computers |
| Investment Income | Receipt when due | L | Clerk/RFO check as required – no current investment income | n/a |
| | Surplus funds | L | Review levels and investment policy annually – no current investment income | n/a |
| Legal Powers | Illegal activity or payment | L | Educate councillors as to their legal powers RFO to identify power for spend when items are identified in reports for authorisation | RFO to check powers when preparing report Updating of Financial Standing orders annually |
| Loss | Consequential loss due to critical damage or 3 rd Party performance | L | Review adequacy of insurance cover | Diary |
| Maintenance | Reduced value of assets or amenities – loss of income or performance | M | Annual Maintenance Inspection | Diary |

Financial Risk Assessment 2024 - 2025

| Topic | Risk Identified | Risk Level H/M/L | Management of Risk | Staff action |
|---------------------------|----------------------|---------------------|--|--|
| Members Interests | Conflict of Interest | M | Ensure register of interests is completed and up to date Link to Register of Interests to be available on website Declarations of interest and any exclusion of members from relevant agenda items or dispensations to be documented in minutes. Ensure adequate funds set aside for Cllr Training Ensure Cllrs undertake training and understand their role and obligations under new Suffolk Code of Conduct | Diary Ensure members leave room when item under discussion or dispensation has been approved. Ensure minute records when Cllrs leave room for the avoidance of doubt. |
| Minutes | Accurate & Legal | L | Timely preparation of minutes Review at following meeting Ensure consecutively numbered | Diary |
| Other Income | Cash handling | L | There is no cash handling – all payments are now done by means of submission of an expenses claim and receipts | n.b. Careful attention to ensure receipts attached to claims and where multiple items on receipt, specific item highlighted. Ensure timely quarterly submission of expenses claims. |
| | Banking | L | Segregate duties. Check to bank statements. Monthly bank reconciliations Move to online banking has enabled regular checking of transactions and monthly reconciliations | The Clerk has increased the regularity of Bank Reconciliations (imonthly, which are published on the agenda) |
| | From Cemetery | M | Burial Register updated for grave allocations as required. Check of burial register to invoices to undertakers. Check of memorial fees work dockets to invoicing. | Clerk has introduced receipts for payments and new cemetery management has been installed and implemented recording transactions |
| Precept | Not submitted | L | Full Minute – RFO follow up | Diary |
| | Not paid by DC | L | Confirm receipt – check correct bank details when submitting precept request form | Diary |
| | Adequacy of precept | M | Bi-monthly review of budget to actual | Clerk provides review of income and expenditure at each meeting. |
| Reserves – General | Adequacy | L | Consider at Budget setting and review bi-monthly and at year end | RFO opinion. A 3 year plan is prepared at each draft budget |

Financial Risk Assessment 2024 - 2025

| Topic | Risk Identified | Risk Level H/M/L | Management of Risk | Staff action |
|-----------------------------|--|---------------------|---|--|
| Reserves – Earmarked | Adequacy | L | Consider at Budget, bi-monthly and at year end to move unspent funds into relevant ear-marked reserves. RFO to ensure that spend from reserves is authorised by full council. | RFO opinion Reserves have been considered at year-end adjustments made. Reduction in number of EMR lines for clarity |
| | Unidentified Earmarked or Contingent liability | L | Review minutes | RFO/member view |
| Salaries | Wrong salary/hours/rate paid | M | Check salary to minute, check hours and rate to contract | Member to verify |
| | Wrong deductions – NI and Income tax | M | Check to PAYE Calculations PAYE calculations undertaken by appointed third party payroll provider | Member to verify |
| | Conditions agreed | L | Agree and document any reasonable conditions | RFO check |
| Segregated Funds | Unidentified | L | Review Minutes | RFO/member view |
| Staff | Loss of key personnel (Clerk) | L | Hours, health, stress, training, long term sick, early departure – risk monitored and managed as appropriate | RFO/member view 2 month contingency reserve added at 2020-21 budget and carried forwards |
| | Fraud by Staff | L | Fidelity Guarantee value appropriately set | Council to review annually as part of insurance plan |
| VAT | VAT analysis | M | All items in cash book lists | RFO verify |
| | Charged on purchases | L | Consider all items per cash book lists | RFO verify |
| | Claimed within time limits | M | RFO to submit monthly and report on next agenda. Payment received to be reported on agenda under income. | RFO verify |

Approved and Adopted: Min. 25.04.11

**Vice-Chair:
Cllr Paul Couzens**

Dated: 25th April 2024

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

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i> | | | |
| 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 <i>(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).</i> | | | |
| N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes).</i> | | | |

| 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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***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:

ENTER NAME OF 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 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. | | | <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. | | | <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. | | | <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. | | | <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. | | | <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. | | | <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. | | | <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. | | | <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 |
| | | | <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

| | Year ending | | Notes and guidance |
|--|-----------------------|-----------------------|--|
| | 31 March 2024 £ | 31 March 2025 £ | |
| 1. Balances brought forward | | | <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 | | | <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 | | | <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 | | | <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 | | | <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 | | | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | | | <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 | | | <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 | | | <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 | | | <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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of

ENTER NAME OF AUTHORITY

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

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Explanation of variances – pro forma

Name of smaller authority:

Wickhambrook Parish Council

County area (local councils and

Suffolk

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);

- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

| | 2023/24 £ | 2024/25 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|---|--------------|--------------|---------------|---------------|--------------------------|--|--|
| 1 Balances Brought Forward | 27,331 | 20,174 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 42,739 | 46,341 | 3,602 | 8.43% | NO | | |
| 3 Total Other Receipts | 18,439 | 14,700 | -3,739 | 20.28% | YES | | See summary table to right. |
| 4 Staff Costs | 16,741 | 17,825 | 1,084 | 6.47% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 51,593 | 44,584 | -7,009 | 13.59% | NO | | |
| 7 Balances Carried Forward | 20,174 | 18,806 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 20,174 | 18,806 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 335,126 | 329,280 | -5,846 | 1.74% | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

| Receipts | 2023/24 | 2024/25 | Difference | |
|------------------------|------------|------------|--------------------|---|
| Miscellaneous Receipts | £ 67.79 | £ 782.22 | £ 714.43 | |
| Cemetery | £ 3,190.00 | £ 3,050.00 | -£ 140.00 | Outside our control |
| Wayleave | £ 521.73 | £ 112.02 | -£ 409.71 | A one of payment in 2023/24 with no ongoing payments in subsequent years |
| Bank Interest | £ 449.41 | £ 314.12 | -£ 135.29 | reduction in interest rates |
| Grants | £ 3,997.00 | £ 2,750.00 | -£ 1,247.00 | Grant in 23/24 from Groundworks for £3400 for Neighbourhood Plan - no further funding available from this source. Two grants sought and applied for 2024.25 from district council |
| VAT Refund | £ 8,057.41 | £ 5,313.10 | -£ 2,744.31 | reduction in spending in 2024/25 resulted in reduction in VAT refunds |
| | | | -£ 3,961.88 | |

Internal Audit Report for Wickhambrook Parish Council

for the period ending 31 March 2025

| | |
|--------------------|--|
| Clerk | Hilary Workman |
| RFO (if different) | |
| Chairperson | Councillor Mike Lavelle |
| Precept | £ 46,431 |
| Income | £ 61,041.49 |
| Expenditure | £ 62,410.34 |
| General reserves | £10,975.50 |
| Earmarked reserves | £7,830 |
| Audit type | Smaller Authority not exceeding £200,000 |
| Auditor name | Alan Melton |

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources

- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2024/25 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

| Section 1 – proper bookkeeping The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified. | | |
|---|-----|---|
| Evidence | | <i>Internal auditor commentary</i> |
| <i>Is the ledger maintained and up to date?</i> | Yes | The Council uses Easy PC Software. The Council operates a Receipt and payments basis. Upon inspection, the RFO can produce clear and concise finance reports for members. |
| <i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i> | Yes | The council follows good practise and guidelines and gives accurate information. |
| <i>Is the cash book up to date and regularly verified?</i> | Yes | The records show an accurate recording of all transactions. |
| <i>Is the arithmetic correct?</i> | Yes | Spot checks result in no problems. |
| Additional comments: The council resolved to use Scribe for the financial year 2024/2025 for cemetery accounting | | |

| Section 2 – Financial Regulation and Standing Orders | | |
|---|-----|--|
| The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes. | | |
| Evidence | | Internal auditor commentary |
| Have Standing Orders been adopted, up to date and reviewed annually? | Yes | Model Standing Orders were updated 19 th June 2024 to take into account Model Standing Orders 2018 (England – updated April 2022) |
| Are Financial Regulations up to date and reviewed annually? | Yes | The council uses NALC Financial Regulations, 2024. |
| Has the Council properly tailored the Financial Regulations? | Yes | The councils Financial Regulations are based on Financial Regulations 2024 and were re-adopted 19 th June 2024 |
| Has the Council appointed a Responsible Financial Officer (RFO)? ¹ | Yes | The Clerk is also the Responsible Finance Officer |
| <i>Additional comments: Note: The Model Financial Regulations were updated March 2025. The council will need to update their Financial Regulations.</i> | | |

¹ Section 151 Local Government Act 1972 (d)

| Section 3 – Payment controls The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed. | | |
|--|-----|---|
| Evidence | | <i>Internal auditor commentary</i> |
| Is there supporting paperwork for payments with appropriate authorisation? | Yes | The ledgers are Up To Date and recorded and presented to the full council meetings for comment and payment authorisation. |
| Where applicable, are internet banking transactions properly recorded and approved? | Yes | Banking transactions are approved by full council and BACs payments are authorised by two members, in accordance with the Financial Regulations and Standing Orders |
| Is VAT correctly identified, recorded, and claimed within time limits? | Yes | VAT is recorded and re-claimed in accordance with the Financial Regulations. The VAT position is reported to full council. |
| Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ² | No | The council does not have The General Power of Competence. |
| Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate? | Yes | S137 payments are properly recorded. The donations for the year 2024/2025 are recorded as “Charitable Donations” within the community. |
| Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements? | N/A | The council has no borrowings |
| Additional comments: | | |

² Localism Act

³ Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £10.81 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

| Section 4 – Risk management | | |
|---|-----|---|
| The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council. | | |
| Evidence | | Internal auditor commentary |
| <i>Is there evidence of risk assessment documentation?</i> | Yes | The Risk Assessments were reviewed and adopted 25 th April 2024 |
| <i>Is there evidence that risks are being identified and managed?</i> | Yes | There is a Financial Risk Assessment, General Risk Assessment and a Risk Management Policy. Adopted by council 19 th June 2024 |
| <i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i> | Yes | Public Liability £12m Employment Liability £10m Fidelity Guarantee £250k The policy is reviewed on an annual basis. |
| <i>Evidence that internal controls are documented and regularly reviewed⁴</i> | Yes | Internal controls are well documented and updated and presented to council quarterly. |
| <i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i> | Yes | In accordance with the Accounts and Audit Regulations 2025 the council formally reviewed the scope and effectiveness of its internal audit, the policy was adopted 19 th June 2024 |
| Additional comments: | | |

⁴ Accounts and Audit Regulations

⁵ Practitioners Guide

| Section 5 – Budgetary controls | | |
|---|-----|--|
| The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed | | |
| Evidence | | Internal auditor commentary |
| <i>Verify that budget has been properly prepared and agreed</i> | Yes | The budget was prepared in accordance with current guidelines and policies and agreed by full council. The budget for 2024/2025 was approved 11 th January 2024, minute number 24.01.12.1 |
| <i>Verify that the precept amount has been agreed in full Council and clearly minuted</i> | Yes | The precept of £46,341 was agreed at the council meeting 11 th January 2024. Minute number 24.01.12.3 |
| <i>Regular reporting of expenditure and variances from budget</i> | Yes | Variances are reported to council quarterly. |
| <i>Reserves held – general and earmarked⁶</i> | Yes | General Reserves: £10,975.50 Earmarked Reserves: £7,830 |
| Additional comments: | | |

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

| Section 6 – income controls | | |
|--|-----|---|
| The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this. | | |
| Evidence | | Internal auditor commentary |
| <i>Is income properly recorded and promptly banked?</i> | Yes | Income is recorded in accordance with the councils’ financial regulations. A number of items were cross checked against the cash book and bank statements and found to be in order and recorded in accordance with proper practises. The Clerk/RFO ensured the accounting records contain day to day entries. |
| <i>Is income reported to full council?</i> | Yes | Income is reported to council at every meeting and minuted. |
| <i>Does the precept recorded agree to the Council Tax Authority’s notification?</i> | Yes | The request and subsequent bank entry balance. |
| <i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i> | N/A | The council has no CiL income. |
| <i>Is CIL income reported to the council?</i> | N/A | |
| <i>Does unspent CIL income form part of earmarked reserves?</i> | N/A | |
| <i>Has an annual report been produced?</i> | N/A | |
| <i>Has it been published on the authority’s website?</i> | N/A | |
| Additional comments: | | |

⁷ Community Infrastructure Levy Regulations 2010

| | | |
|--|------------|---|
| Section 7 – petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date. | | |
| Evidence | | Internal auditor commentary |
| <i>Is petty cash in operation?</i> | <i>No</i> | The council does not operate a petty cash system. |
| <i>If appropriate, is there an adequate control system in place?</i> | <i>N/A</i> | |
| Additional comments: | | |

| Section 8 – Payroll controls | | |
|---|-----|--|
| The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips. | | |
| Evidence | | Internal auditor commentary |
| <i>Do all employees have contracts of employment?</i> | Yes | Although for the purpose of internal audit, I have not seen the contracts of employment. Salary and adjustments are approved by council. |
| <i>Has the Council approved salary paid?</i> | Yes | |
| <i>Minimum wage paid?</i> | No | The council does not use minimum wage scales. |
| <i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i> | Yes | The payroll and payment of salary is reported to every council. |
| <i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i> | Yes | The payment of salaries, PAYE/NIC are outsourced to Suffolk Association of Local Councils, Payments to HMRC are made in accordance with HMRC rules. |
| <i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i> | Yes | The pension responsibilities are completed by NEST. The council is aware of its pension responsibilities, and payments are made within the timescales agreed. The council confirmed on 23 rd December 2022 that re-declaration forms have been submitted <i>Comment:</i> The next re-declaration is due 23 rd December 2025. (third anniversary of re-declaration). |
| <i>Have pension re-declaration duties been carried out</i> | Yes | As Above. |
| <i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i> | Yes | Expenses are paid in accordance with the Council's Financial Regulations. |
| Additional comments: | | |

⁸ The Pension Regulator – [website click here](#)

| |
|--|
| |
|--|

Section 9 – Asset control

The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.

| Evidence | | Internal auditor commentary |
|---|-----|--|
| <i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i> | Yes | <p>There is a full and comprehensive list of the council's assets. The total recorded value of general assets is: £132,121.63 plus the value of replacing the war memorial: £51,300 and the re-building of the Chapel of Rest: £151.609.</p> <p>Total value of assets: £335,030.63 an increase of £9,199 or an increase of 4%. There were no significant additions to the asset register.</p> <p>The insurance value of £179,586 is included in all risks cover</p> <p>Records of deeds and articles were not inspected.</p> |
| <i>Is the value of the assets included? (Note value for insurance purposes may differ)</i> | Yes | |
| <i>Are records of deeds, articles, land registry title number available?</i> | Yes | |
| <i>Are copies of licences or leases available for assets sited at third party property?</i> | No | I did not inspect the land registry records for the deeds to Cemetery Road or the Pocket Park. The documents were inspected by the internal auditor 2023/2024. |
| <i>Is the asset register up to date and reviewed annually?</i> | Yes | |

⁹ Practitioners Guide

| | | |
|--|-----|---|
| <i>Cross checking of insurance cover</i> | Yes | Records and insurance provision have been cross checked and are adequate. |
| <i>Additional comments:</i> | | |

| Section 10 – bank reconciliation | | |
|---|-----|--|
| The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation. | | |
| Evidence | | Internal auditor commentary |
| <i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i> | Yes | Bank reconciliations are completed on a regular basis and reported at monthly council meetings. |
| <i>Do bank balances agree with bank statements?</i> | Yes | Cross checking reveals that bank balances agree with statements. |
| <i>Is there regular reporting of bank balances at Council meetings?</i> | Yes | At monthly council meeting and reported in the minutes. The end of year bank balance is £18805.50 Balances on the accounting statement Box 7&8 £18,806 |

| Section 11 – year end procedures | | |
|---|-----|--|
| Evidence | | Internal auditor commentary |
| Are appropriate accounting procedures used? | Yes | Accounts are produced on a receipts and expenditure basis. |
| Financial trail from records to presented accounts | Yes | There is a full audit trail. |
| Has the appropriate end of year AGAR ¹⁰ documents been completed? | Yes | The council has a gross income of more than £25,000 but less than £200,000. |
| Did the Council meet the exemption criteria and correctly declared itself exempt? | N/A | See above |
| During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015? | Yes | The Public Rights Notice was published on Friday 31 st May 2024. The documents were available for inspection from: Monday 3 rd June 2024 to Friday 12 th July 2024 |
| Have the publication requirements been met in accordance with the Regulations? ¹¹ | Yes | |
| Additional comments: | | |

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

| Section 12 – internal audit | | |
|---|-----|--|
| The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken. | | |
| Evidence | | <i>Internal auditor commentary</i> |
| <i>Has the Council considered the previous internal audit report?</i> | Yes | The internal auditors report was presented to council 25 th April 2024 at minute 24.04.12.1 |
| <i>Has appropriate action been taken regarding the recommendations raised?</i> | Yes | The council agreed to note the contents of the report, there is no evidence that the council took any specific actions against any comments in the report. |
| <i>Has the Council confirmed the appointment of an internal auditor?</i> <i>Has the letter of engagement been approved by full council?</i> | Yes | The council appointed Suffolk Association of Local Councils to carry out the Internal Audit, minute number 24.01.09.1 11 th January 2024. |
| Additional comments: | | |

| Section 13 – external audit for the period under review | | |
|---|-----|--|
| The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered. | | |
| Evidence | | <i>Internal auditor commentary</i> |
| <i>Has the Council considered the previous external audit report?¹²</i> | Yes | 26 th September 2024, Minute: 24.09.09.1. |
| <i>Has appropriate action been taken regarding the comments raised?</i> | N/A | There were no comments or recommendations. |
| <i>Additional comments: The Council's records are kept in accordance with current guidelines and legislation. The council should be commended for the concise and transparent recording.</i> | | |

¹² Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

| Section 14 – additional information | | |
|---|-----|---|
| The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations. | | |
| Evidence | | <i>Internal auditor commentary</i> |
| <i>Was the annual meeting held in accordance with legislation?</i> ¹³ | Yes | Thursday 30 th May 2024 |
| <i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴ | Yes | Councillor Mike Lavelle was elected Chair for the municipal year 2024/2025 |
| <i>Is there a list of members' interests held?</i> | Yes | Published on the West Suffolk District Council Website. |
| <i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i> | N/A | The council has no trustee responsibilities |
| <i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i> | Yes | The Local Government Transparency Code has been 2015 has been adopted by council and records all payments and income, All payments over £500 are recorded on the council's website. |
| <i>Has the Council registered with the Information Commissioner's Office (ICO)?</i> ¹⁵ | Yes | The council is registered with the Information Commissioners Office. Registration number ZA074439 |
| <i>Is the Council compliant with the General Data Protection Regulation requirements?</i> | Yes | Documents available and published for Internal Audit: <ul style="list-style-type: none"> • Data Protection Policy • Document and Retention Policy • Media Policy • Publication Scheme • Requests for Information Policy • Safeguarding Policy • Social media Policy • General Privacy Notice • Subject Access Request Policy (SAR) |

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

¹⁵ Data Protection Act 2018

| | | |
|--|-----|--|
| | | |
| <i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i> | Yes | Council has accessibility tools on its website thereby allowing for the increased functionality of the councils website, along with a website accessibility statement on the council website detailing the technical information of the website along with methods used for testing the website: the steps being taken to improve accessibility and how the site is being taken how the site is being improved to ensure content meets WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Website and mobile Applications) (2) Accessibility Regulations 2018 |
| <i>Does the council have official email addresses for correspondence?¹⁷</i> | Yes | The council operates org.uk email address for all councillors and the Clerk. |
| <i>Is there evidence that electronic files are backed up?</i> | Yes | Microsoft Cloud |
| <i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i> | Yes | Terms of reference are regularly reviewed. |
| Additional comments: | | |

Signed: Alan Melton

Date of Internal Audit Visit: 14th April 2025 Date of Internal Audit Report: 14th April 2025

On behalf of Suffolk Association of Local Councils

¹⁶ Website Accessibility Regulations 2018

¹⁷ Practitioners Guide

Annual Internal Audit Report 2024/25

Wickhambrook Parish Council

https://wickhambrook.org/

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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. | | | N/A |
| 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

Name of person who carried out the internal audit

14/04/2025

DD/MM/YYYY DD/MM/YYYY

ALAN MERTON

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date 14/04/2025

*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:

ENTER NAME OF 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 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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

| | Year ending | | Notes and guidance |
|--|-----------------------|-----------------------|--|
| | 31 March 2024 £ | 31 March 2025 £ | |
| 1. Balances brought forward | | | <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 | | | <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 | | | <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 | | | <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 | | | <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 | | | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | | | <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 | | | <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 | | | <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 | | | <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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Explanation of variances – pro forma

Name of smaller authority:

Wickhambrook Parish Council

County area (local councils and

Suffolk

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

| | 2023/24 £ | 2024/25 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|---|--------------|--------------|---------------|---------------|--------------------------|--|--|
| 1 Balances Brought Forward | 27,331 | 20,174 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 42,739 | 46,341 | 3,602 | 8.43% | NO | | |
| 3 Total Other Receipts | 18,439 | 14,700 | -3,739 | 20.28% | YES | | See summary table to right. |
| 4 Staff Costs | 16,741 | 17,825 | 1,084 | 6.47% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 51,593 | 44,584 | -7,009 | 13.59% | NO | | |
| 7 Balances Carried Forward | 20,174 | 18,806 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 20,174 | 18,806 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 335,126 | 329,280 | -5,846 | 1.74% | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

| Receipts | 2023/24 | 2024/25 | Difference | |
|------------------------|------------|------------|--------------------|---|
| Miscellaneous Receipts | £ 67.79 | £ 782.22 | £ 714.43 | |
| Cemetery | £ 3,190.00 | £ 3,050.00 | -£ 140.00 | Outside our control |
| Wayleave | £ 521.73 | £ 112.02 | -£ 409.71 | A one of payment in 2023/24 with no ongoing payments in subsequent years |
| Bank Interest | £ 449.41 | £ 314.12 | -£ 135.29 | reduction in interest rates |
| Grants | £ 3,997.00 | £ 2,750.00 | -£ 1,247.00 | Grant in 23/24 from Groundworks for £3400 for Neighbourhood Plan - no further funding available from this source. Two grants sought and applied for 2024.25 from district council |
| VAT Refund | £ 8,057.41 | £ 5,313.10 | -£ 2,744.31 | reduction in spending in 2024/25 resulted in reduction in VAT refunds |
| | | | -£ 3,961.88 | |