Annual Internal Audit Report 2024/25

PARISH COUNCIL OF CHESTERTON

https://chestertonparishcouncil.org.uk/

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✔		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✔		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✔		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✔		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✔		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✔
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✔		
H. Asset and investments registers were complete and accurate and properly maintained.	✔		
I. Periodic bank account reconciliations were properly carried out during the year.	✔		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✔		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			✔
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✔		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*		✔	
N. The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*		✔	

	Yes	No	Not applicable
O. (For local councils only) 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

22/01/2025 25/04/2025 28/04/2025

Name of person who carried out the internal audit

Theresa Goss

Signature of person who carried out the internal audit T.Goss

Date 28/04/2025

***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:

PARISH COUNCIL OF CHESTERTON

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	Agreed: No*	N/A	*'Yes' means that this authority:*
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.			✔	*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

https://chestertonparishcouncil.org.uk/

Section 2 – Accounting Statements 2024/25 for

CHESTERTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	94,729	103,133	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	42,000	60,000	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	31,174	24,909	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	16,849	26,914	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	47,921	42,658	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	103,133	118,470	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*

8. Total value of cash and short term investments	103,133	118,470	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	157,371	125,984	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)			✓	*The figures in the accounting statements above exclude any Trust transactions.*

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date 03/05/2025

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

CHESTERTON PARISH COUNCL
ACCOUNTING STATEMENT 2024/25

BALANCES as at 31st March 2025

Current Account	6767			
Deposit Account	108951			
Pavilion Maintenance A/c	2752			
Petty Cash	0			
		Total agreed to total below		**£118,470**

CURRENT ACCOUNT				
Add Receipts for the Year				
B/Fwd	5822			
PRECEPT		60000		
ALLOTMENT RENT	2306			
GRANTS	170			
Savings Interest	1924			
OTHER INCOME	1230			
		11452	71452	
Less Payments for the Year				
SALARIES		26914		
COUNCILLORS EXPENCES	68			
STAFF TRAINING	710			
OFFICE ADMINISTRATION	1053			
MEETING COSTS	0			
ASSET PURCHASE	173			
INSURANCE AND AUDIT	2544			
COMMUNITY CENTRE & GROUND MAINT.	2767			
ALLOTMENTS	1790			
HIGHWAYS	640			
LANDSCAPING	3598			
VILLAGE MAIN.	105			
SUBSCRIPTIONS	491			
S137 - CHARITABLE DONATIONS	4110			
VAT	-1156			
CONTINGENCY	0			
PAVILION EXPENDITURE	360			
EVENTS	517			
NEW SINKING FUNDS	20000			
		37770	64,684	**£6,768**

DEPOSIT ACCOUNTS HELD AT BARCLAYS BANK, REDWOOD BANK & NATIONWIDE BS				
Add Receipts for the Year				
B/Fwd		94954		
INTEREST	2382			
Allotments	1135			
INCREASED GENERAL RESERVES	5185			
SINKING FUND - COMMUNITY CENTRE	2000			
SINKING FUND - PAVILION	1000			
SINKING FUND - ANNEX	90			
SINKING FUND - CONSULTANCY	12000			
		23792	118746	
Less Payments for the Year				
JUNIOR PLAY AREA MAINTENANCE	1853			
ADULT OUTDOOR EXERCISE MAINTENANCE	2332			
VAT	503			
ALLOTMENTS	895			
HEDGE TRIMMING/TREE CUTTING	1700			
CONSULTANCY	2514			
		9797	9797	**£108,949**

PAVILLION ACCOUNT				
B/Fwd		2356		
Add Receipts for the Year				
CONTRIBUTION FROM PARISH COUNCIL	360			
INTEREST	37	397	2753	**£2,753**
		Total agreed to above:		**£118,470**

Total Value Of Assets at Purchase Cost
£125,984 (See Asset Register)

Estimated Value Of Assets to date
£1,748,596 (See Asset Register)

Section 137 Expenditure Limit

Spent £4110.00

General Reserves
£12,902

Specific Reserves

£31,050	15 years Play Area Maintenance
£36,797	15 years Management & Maintenance of specified grass areas
£10,486	Consultancy Fund
£6,000	Community Center Maintenance Fund
£1,000	Pavilion Fund
£4,970	Annex Maintenance Fund
£4,500	Car Park Maintenance Fund
£94,803	

Certified to be a true and correct statement of the Financial position of the Council and approved by the Council On:

Date:

Minute Ref:

Andrew Thomas____________________

Date:

RFO
Michael White____________________

Date:

3/5/25

CHESTERTON PARISH COUNCIL
BANK RECONCILIATION AS AT 31ST MARCH 2025

Account	BOOK BALANCES				BANK BALANCES		
	Balance c/fwd (Working Capital) £	Income for 2024/25 £	Expenditure for 2024/25 £	Balance c/fwd (Working Capital) £	Bank Balance £	Outstanding Payments £	Balance £
Current A/c	5822	65630	64685	6767	6767	0	6767
Deposit A/cs	94955	18883	4887	108951	108951	0	108951
Pavilion Maintenance A/c	2356	396	0	2752	2752	0	2752
Petty Cash	0	0	0	0	0	0	0
Totals	**103133**	**84909**	**69572**	**£118,470**	**118470**	**0**	**£118,470**

Balances agreed to Bank Statements

Andrew Thomas - Chairman
Date_____6th May 2025________________

M White - RFO
Date___3rd May 2025_________________

Michael White

03/05/2025

PARISH COUNCIL OF CHESTERTON

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement **Tuesday 10th June 2025**

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.
Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:

(b) Mr M G White
m.white@chestertonparishcouncil.org.uk

and ending on **Monday 21st July 2025**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

MOORE

Moore (Ref AP/HD)
Rutland House,
Minerva Business Park,
Lynch Wood,
Peterborough
PE2 6PZ

5. This announcement is made by
Mr M G White
Responsible Finance Officer