

Annual Internal Audit Report 2024/25

ENTER NAME OF AUTHORITY
BLUNSDON PARISH COUNCIL

ENTER FULL ADDRESS OF AUTHORITY
WWW.BLUNSDONPARISHCOUNCIL.CO.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.			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")			N/A
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

19/04/2025 - 10/05/2025 DD/MM/YYYY

KATHLEEN LISTON

Signature of person who carried out the internal audit

 SIGNATURE REQUIRED

Date

13/05/2025

*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).

----- On Sun, 11 May 2025 15:33:30 +0100 KATHY LISTON<kliston@talktalk.net> wrote -----

Hello Debbie

I am now happy to sign off the Internal Audit Report for 2024/25.

AS you say it has been a difficult year in some respects, due to changes in staff and computer systems, but all the daily records I checked have been kept accurately and completely.

In particular I checked

- Whether the balance sheet, Income and expenditure sheets, bank detail sheets, trial balance and accounting statements were all in balance
- That the brought forward balances on the accounting statements, income and expenditure sheets and balance sheet were the same as the previous year's accounts
- That the details on the bank details sheet agreed to the actual bank statement balance
- That the creditor and debtor details agreed to the balance sheet and were current
- That the Fixed assets list had sufficient details and agreed to the accounting statement
- That section K on the internal audit report was still not applicable, and that the Council had performed the duties in sections L,M and N on the accounting statement
- I then looked through the nominal ledger and picked out some sample high value items - 4 expenses and 2 incomes, plus checked the insurance payments and the Vat income
- I followed these through an audit trail by checking they were accurate on the bank statement, agreed with the invoices or paperwork, that VAT was correctly accounted for and they were approved and minuted by the Parish Councillors

Conclusion

Overall in the checking I did, I found there were no errors in the record keeping, with all controls and procedures accurate and sufficient. This is testament to a good handover between Rachel and Debbie, plus the work completed by Debbie and other staff involved in the day to day running of the Finances.

I was pleased to be able to check the Fixed asset register as this has not been possible in the past.

I was also pleased to see the work undertaken during the year by Debbie on Financial procedures and controls, with changes made where necessary.

I did however pick up some anomalies in the computer reports that were investigated thoroughly but with no real resolving.

In detail

1. the brought forward figures for the previous year did not balance (assets £428879, reserves £430069), Debbie manually produced a new corrected Balance sheet
2. The Balance Sheet General Reserve of £72473 did not agree with the reserve figure shown on the rest of the reports eg trial balance and nominal Ledger. We are happy that the figure of £72473 is correct and has been carried forward in the new year on all the relevant reports.

Debbie asked the experts to look into these but did not receive any sensible explanation, other than 'the previous year figures were revised'. We therefore checked the brought forward figures for the new Financial year and ran reports in this new financial year and found they are all correct. Therefore we agreed that these problems were most likely anomalies of running this year end after changing systems.

Well done Debbie - not an easy start to your first year end but I know you worked hard to establish where we are and have a sound system to move forward with.

Best wishes

Kathy

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BLUNSDON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		Yes	No*	*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.	☒				<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:

19/5/25

and recorded as minute reference:

25/36/3

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

Chair

Clerk

[Handwritten signatures of Chair and Clerk]

Section 2 – Accounting Statements 2024/25 for

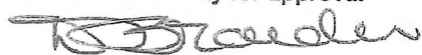
BLUNSDON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	313,889	428,879	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	98,300	101,635	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	182,845	249,473	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	82,878	83,999	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	83,277	129,070	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	428,879	566,918	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	432,370	568,344	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	157,300	159,187	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			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)		X		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)			X	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



Date

30/4/2025

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

19/05/25

as recorded in minute reference:

25/36/4

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

Smaller authority name: _____

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

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	NOTES
1. Date of announcement <u>29th MAY 2025</u> (a) 2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that 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) <u>The Clerk: debbiebraiden @</u> <u>blunsdon - pc.gov.uk</u> <u>Tel: 01793 705617</u> commencing on (c) <u>Tuesday 3 June 2025</u> and ending on (d) <u>Monday 14 July 2025</u> 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: PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com) 5. This announcement is made by (e) <u>Debbie Braiden</u>	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]
County area (local councils and parish meetings only)
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	313,889	428,879				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	98,300	101,635	3,335	3.39%	NO		
3 Total Other Receipts	182,845	249,473	66,628	36.44%	YES		Received £28k CIL money & £129k S106 monies
4 Staff Costs	82,878	83,989	1,121	1.35%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	83,277	129,070	45,793	54.99%	YES		Couple of projects - £24k Ermin Street project & £11k electric connection for MUGA - New noticeboards & plans £2.5k - increase in staff numbers extra employment costs.
7 Balances Carried Forward	428,879	568,913				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	432,370	568,344				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	157,300	159,187	1,887	1.20%	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

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

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	313,889	428,879				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	98,300	101,635	3,335	3.39%	NO		
3 Total Other Receipts	182,845	249,473	66,628	36.44%	YES		Received £26k CIL money & £129k S106 monies
4 Staff Costs	82,878	83,999	1,121	1.35%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	83,277	129,070	45,793	54.99%	YES		Couple of projects - £24k Ermin Street project & £11k electric connection for MUGA - New noticeboards & plans £2.5k - increase in staff numbers extra employment costs.
7 Balances Carried Forward	428,879	566,918				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	432,370	568,344				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	157,300	159,187	1,887	1.20%	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

Long Term Assests

2023/24 31/03/2024			2024/25 31/03/2025	
0	0		0	0
		Current Assets		
4,120			1,551	
2,829			1,651	
22,671			115,516	
4,055			72,504	
-			-	
5,388			323	
30,683			31,087	
91,757			92,644	
61,063			108,854	
5,172			5,302	
211,581			142,113	
439,319	439,319	TOTAL ASSETS	571,546	571,546
		Current Liabilities		
9,220		Creditors	4,554	
1,220		Receipts in Advance	75	
10,440	£ 428,879	Total Assets less liabilities	4,628	£ 566,918
		Represented by		
£ 107,310		General Reserves	£ 72,474	
£ 147,926		EMR MUGA	£ 217,493	
£ 5,500		EMR Pavilion	£ 10,737	
£ 2,895		EMR Cemetery	£ 2,895	
£ 38,256		EMR Allotments	£ 3,738	
£ 4,483		EMR Neighbourhood Plan	£ -	
£ 5,172		S106 MUGA 2028	£ 45,914	
£ 1,000		EMR Capital Projects List	£ -	
£ -		EMR S106 Open Spaces & sports 2028	£ 34,423	
£ 27,197		EMR CIL 2019/20 MUGA	£ 16,244	
£ 89,140		EMR CIL MUGA	£ 89,140	
£ -		EMR Pitches	£ 4,605	
£ -		EMR CIL 24/25 MUGA	£ 41,788	
£ -		EMR S106 Sports REC 2033	£ 27,467	
£ 428,879			£ 566,918	

The above statement represents fairly the financial position of the authority as at 31st March 2025 and reflects its income and expenditure during the year.

Signed : Chairman

DATE:

Signed: Responsible Finance Office

DATE: 6/4/25

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR - MUGA	147,925.81	69,566.87	217,492.68
321 EMR - Pavilion	5,500.00	5,237.07	10,737.07
322 EMR - Cemetery Extension	2,895.16		2,895.16
323 EMR - Allotments	38,255.68	-34,517.62	3,738.06
324 EMR - Neighbourhood Plan	4,483.00	-4,483.00	0.00
325 EMR - S106-MUGA-2028	5,172.24	40,741.28	45,913.52
326 EMR - Capital Projects List	1,000.00	-1,000.00	0.00
327 EMR - S106-OSpace &Sports 2028	0.00	34,422.72	34,422.72
328 EMR - CIL 2019/20 MUGA	27,197.16	-10,953.22	16,243.94
329 EMR - CIL - MUGA	89,140.48		89,140.48
330 EMR - REC - Pitches	0.00	4,605.46	4,605.46
331 EMR - CIL 24/25 MuGA	0.00	40,263.15	40,263.15
333 EMR - S106 Sports REC 2033	0.00	27,467.41	27,467.41
	321,569.53	171,350.12	492,919.65


6/4/25

Blunsdon Parish Council 2024/25**Supporting Reserves Reconciliation for ANNUAL RETURN 7 May 2025**Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	430,068.73	566,918.03
100	Debtors	4,119.50	1,551.42
105	VAT Control A/c	2,829.33	1,650.60
	Less Total Debtors	6,948.83	3,202.02
500	Creditors	9,220.00	4,553.58
565	Receipts in Advance	1,220.00	74.62
	Plus Total Creditors	10,440.00	4,628.20
	Equals Total Cash and Bank Accounts	433,559.90	568,344.21
200	Current Bank A/c	2,670.71	115,516.03
201	Instant Access	4,054.96	72,504.27
202	RETD - 14 Day Notice Acc DEL	0.01	0.01
203	Operations Account	5,388.00	322.78
206	Santander Account	50,683.48	31,087.30
207	Santander Major Projects A/C	91,756.72	92,643.83
210	35 Day Notice Account	61,063.18	108,854.42
211	95 Day Notice Account	5,172.24	5,302.35
212	Cambridge	211,580.60	142,113.22
	Total Cash and Bank Accounts	432,369.90	568,344.21


6/4/25

Blunsdon Parish Council 2024/25**Bank - Cash and Investment Reconciliation as at 7 May 2025**

Confirmed Bank & Investment Balances**Bank Statement Balances**

31/03/2025	Current Account	115,516.03
31/03/2025	Instant Access	72,504.27
31/03/2025	14 Day Notice	0.01
31/03/2025	Operations Account	322.78
31/03/2025	Santander	31,087.30
31/03/2025	Santander Major Projects	92,643.83
31/03/2025	35 Day Notice	108,854.42
31/03/2025	95 Day Notice	5,302.35
31/03/2025	Cambridge	142,113.22

568,344.21**Receipts not on Bank Statement****0.00****Closing Balance****568,344.21****All Cash & Bank Accounts**

1	Current Bank A/c	115,516.03
2	Instant Access	72,504.27
3	RETD - 14 Day Notice Acc DEL	0.01
4	Operations Account	322.78
7	Santander Account	31,087.30
8	Santander Major Projects A/C	92,643.83
11	35 Day Notice Account	108,854.42
12	95 Day Notice Account	5,302.35
13	Cambridge	142,113.22
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	568,344.21


01/04/25