

Annual Internal Audit Report 2024/25

TOLLERTON PARISH COUNCIL (NT0183)

www.tollertonparishcouncil.gov.uk

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		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

27/03/2025

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

ERA STEVENS

INTERNAL AUDITOR

Signature of person who carried out the internal audit

Date

27/03/2025

*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:

TOLLERTON PARISH COUNCIL (NT0183)

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
	☐	☐	☒

*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:

07/05/2025

and recorded as minute reference:

0705202519a v.ENCE

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

Chair

Clerk

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Section 2 – Accounting Statements 2024/25 for

Tollerton Parish Council (NT0183)

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	84,752	73,477	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. 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	73,180	76,650	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	63,226	44,252	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	29,235	33,178	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	13,372	13,372	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	105,103	76,782	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	73,447	71,017	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	73,447	71,017	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	1,172,000	1,168,074	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	241,599	235,308	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

Date

07/05/2025.

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

07/05/2025

as recorded in minute reference:

0705202519avice

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

SIGNED

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

In respect of

Tollerton Parish Council NT0183

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

Bank reconciliation			
Name of smaller authority:	Tollerton Parish Council - NT0183		
County area :	Nottinghamshire		
Financial year ending 31 March 2025			
Prepared by:	Lesa Gilbert - Clerk/ RFO		
Date:	07/05/2025		
		£	£
Balance per bank statements as at 31/3/25:			
Current Account		10,017.00	
Building Society Premium Account		61,000.00	
			71,017.00
Petty cash float (not applicable)			-
			-
Net balances as at 31/3/25			71,017.00

Tollerton PC Explanation of variances YoY:

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES
1 Balances Brought Forward	84,752	73,477				Explanation of % variance from PY opening balance required - Balance brought forward does not agree, query this
2 Precept or Rates and Levies	73,180	76,650	3,470	4.74%	NO	
3 Total Other Receipts	63,226	44,252	-18,974	30.01%	YES	23/24 the pc secured a large grant fund from the Football Foundation for £20,394 towards a new shipping container and compost toilet at the Open Space.
4 Staff Costs	29,235	33,178	3,943	13.49%	NO	
5 Loan Interest/Capital Repayment	13,372	13,372	0	0.00%	NO	
6 All Other Payments	105,103	76,782	-28,321	26.95%	YES	23/24 the PC carried out several large projects: £8k to the War Memorial stone mason restoration/cleaning. £15k from the PCs account to install/groundworks/new electrics for the shipping container and compost toilet at the Open Space. Also spent £1,500 on the Coronation event/entertainment for the village and £2,100 on Neighbourhood Plan consultants. £1,400 on new village Christmas tree with concrete pit groundworks.
7 Balances Carried Forward	73,448	71,047				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	73,447	71,017				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and Assets	1,172,000	1,168,074	-3,926	0.33%	NO	
10 Total Borrowings	241,599	235,308	-6,291	2.60%	NO	

Spend over £500:

Date Paid	Description	Paid Out	VAT
17-Apr-24	M1582 Mar-May office rent	839.06	0
08-May-24	Grass cutting July-Mar24'	8101.92	1350.32
05-Jun-24	Grass cutting July-Mar24'	810.19	135.03
06-Jun-24	Village Newsletter extra support grant	500.00	0
10-Jun-24	Portaloos village fayre	1140.00	190
18-Jun-24	NHP consultation	2692.87	448.81
02-Jul-24	Grass cutting June 24	954.19	159.03
22-Jul-24	Grass cutting July	897.05	149.51
22-Jul-24	NHP consultation	1252.80	208.8
01-Aug-24	Office rent	839.06	0
01-Aug-24	Grass cutting August	913.56	152.26
19-Aug-24	Annual Wildflower cut back	816.56	136.09
19-Aug-24	Newsletter annual grant 24/25	1600.00	0
20-Aug-24	Annual loan repayment part 1	6686.09	0
09-Sep-24	Village newsletter top up grant	500.00	0
09-Sep-24	Bat survey	625.00	0
09-Sep-24	Monthly grass cutting - August	913.56	152.26
30-Sep-24	x2 wooden planters	520.00	0
09-Oct-24	Oct Grass cutting/S bend	913.56	152.26
14-Oct-24	Land x2 survey valuations	2400.00	400
16-Oct-24	New Goals x 2 pairs	5820.00	970
17-Oct-24	Memorial bench OS	853.20	142.2
01-Nov-24	NT0183Toll External Audit Fee	504.00	0
05-Nov-24	Burnside Plants	684.48	114.08
05-Nov-24	Nov Grass cutting/S bend	913.56	152.26
05-Nov-24	x40 roses	1346.75	224.46
14-Nov-24	Install x4 goals	540.00	90.00
20-Nov-24	Office rent	839.06	0
03-Dec-24	Dec Grass cutting/S bend	913.56	152.26
09-Dec-24	Office rent	839.06	0
10-Dec-24	Xmas tree	684.00	114
06-Jan-25	Jan Grass cutting/S bend	913.56	152.26
15-Jan-25	New event tables/trolley	1644.00	274
04-Feb-25	Feb Grass cutting/S bend	913.56	152.26
20-Feb-25	Annual loan repayment part 2	6686.09	0
27-Feb-25	X5 Salt bins	1107.62	184.61
11-Mar-25	Allotment annual rent	610.64	0
11-Mar-25	Office rent	839.06	0
11-Mar-25	NHP consultation	1208.18	201.36
11-Mar-25	NHP consultation	1344.00	224
11-Mar-25	Return NHP funding unspent	4425.00	0
12-Mar-25	Annual playground inspection	588.76	98.13
12-Mar-25	March grass cutting	913.56	152.26
18-Mar-25	Weed management	4250.00	708.33
28-Mar-25	Annual grant aid Community Trust	2000.00	0