

Those present:

Cllr Smith (Chair)
Cllr Ewing
Cllr Henderson
Cllr Middleton
Cllr Munson
Michelle Curtis (Parish Clerk/RFO)
District Councillor Thompson
Steve Howard – Parish Working Group

1. Apologies for Absence

Apologies were received and accepted from Councillors Denney and Evans.

2. Declarations of Interest

There were no declarations of interest disclosed.

3. County and District Councillors

Cllr Thompson reported:

- With regards to devolution and local government reorganisation, it is expected to create a Mayoral Combined Authority for Greater Essex by 2026, with Mayoral elections that month. The intention is to hold elections in May 2027 for shadow authorities, and a year later, those shadow authorities will become the new unitary councils.

4. Public Forum

There were no members of the public present.

5. Parish Working Group (PWG)

Steve asked if there was any update on the Connexin poles.
The Chair advised that no new information had been received.

6. Minutes

Resolved: The Minutes of the Parish Council Annual Statutory Meeting held on 13th May 2025 be approved as a true and accurate record of the meeting. Unanimously agreed by those who attended.

The Chair signed the Minutes.

7. Planning Applications

7.1 Application No: 25/00381/OUT PP-13872808

Proposal: Outline planning application, with all matters reserved except access for up to 159 residential dwellings (Use Class C3), a road link connecting West Street to North Road, ancillary infrastructure, public open space, play space, suitable alternative natural greenspace (SANG) and sustainable drainage

Location: Land North Of West Street, Tollesbury

Resolved: Unanimously agreed to strongly object to this application for the following reasons:

The density of the proposal is too high for the site.

Tolleshunt D'Arcy already has an existing traffic problem, and potentially an additional 318 cars (based on two per household) would further impact this issue. In addition, there will be delivery vehicles and visitors to these new properties. It is likely that users of the access in North Road would drive via Chapel Road/Back Road, and this road is not suitable for increased traffic numbers. There is very limited employment in Tollesbury, so most of the residents occupying the new houses would need to travel to work, creating more traffic movements through the village of Tolleshunt D'Arcy. Tolleshunt D'Arcy Parish Council has been working very hard over the years to try to address the traffic and speeding issues in the village, and the additional traffic movement would only exacerbate the problem. Tolleshunt D'Arcy residents use the services such as doctors, the pharmacy, the local school and local shops in Tollesbury. The doctor's surgery is already oversubscribed, and there is very limited space available at Tollesbury Primary School. There is a Church of England (CofE) school in Tolleshunt D'Arcy, and this is not an option for all families. The Parish Council regularly receives complaints from residents regarding parking around the school in Tolleshunt D'Arcy and additional parking, as those who live in Tollesbury would need to drive, will intensify the problem.

Maldon District Council has recently approved two smaller developments in Tollesbury of 42 houses. For Tolleshunt D'Arcy, this means an additional 84 cars through our village.

7.2 To consider any other planning applications received from Maldon District Council – None received

8. Planning Decisions

8.1 25/00179/TCA - Darcy House 1 South Street - Approved

9. Planning Appeal Decisions

9.1 Appeal Ref: APP/X1545/W/24/3351088
Planning Application: FUL/MAL/24/00101
Location: Venn Farm, Tudwick Road, Tolleshunt D'arcy
Appeal Dismissed

10. Internal Audit

10.1 Report and Recommendations from the Internal Auditor
The Internal Audit Report for 2024/25 (Appendix A) was received. Councillors considered the recommendations by the Internal Auditor, and comments are as follows:

- 1) 3-Year Forecast
This will be taken into consideration when setting the 2026/27 budget
- 2) Play Equipment Inspections
The Chair and Vice-Chair have attended the Routine Playgroup Inspection training and will carry out regular inspections of the play equipment.
- 3) Pension – Clerk
Consideration of pensions will be considered when the Clerk reaches the salary threshold.

Overall, Councillors were happy with the report.

10.2 Effectiveness of Internal Audit

Councillors reviewed the Effectiveness of Internal Audit as prescribed in the 'Governance and Accountability' manual (Appendix B).

11. Accounts 2024/25

The Clerk presented the accounts for 2024/25 (Appendix C).

Resolved: Unanimously agreed to approve the 2024/25 accounts.

The Annual Governance and Accountability Return (Appendix D) was completed as follows:

Section 1 – Annual Governance Statement 2024/25

Section 1 was completed and approved by the Council. This was signed by the Chair and the Clerk.

Section 2 – Account Statements 2024/25

Section 2 was completed and signed by the Chair and the Clerk, as the Responsible Financial Officer.

The Clerk prepared a report (Appendix E) of any items that had a variance of 15% or more. This information will be submitted to the External Auditor.

12. Finance

12.1 Monthly Financial Report

Councillors received the Monthly Financial Report as of 30th April 2025

Bank Reconciliation – a Closing balance of £63,928.21

Expenditure to date – Budget £36,430 – Actual £3,272

Income to date (including Precept (£25,730) £36,430 – Actual £28,687

Earmarked Funds – Closing Balance £24,560 – Net Transfers £10,986.15

The Clerk reported:

- £25,730 received from Maldon District Council for the 2025/26 precept.
- £2,131.75 received from the HMRC for the VAT recovered between October 2024 and March 2025.

The Chair and Cllr Middleton signed the Reports.

12.2 Payments

Resolved: Unanimously agreed to approve the payments (Appendix F) totalling £2,637.60.

The Chair and Cllr Middleton signed the payment schedule.

13. Training

There were no requests for training.

The Chair and Vice-Chair confirmed that they had attended the Routine Playground Inspections training and were awaiting the results of the exam.

14. Maypole

Maypole repairs – To be deferred to the next meeting.

15. Recreation Ground

15.1 Football Goals - To be deferred to the next meeting.

15.2 Play Equipment Inspections

It was agreed that the Chair and Cllr Middleton would carry out bi-weekly inspections of the play equipment.

15.3 To discuss the future of the outdoor gym

Councillors discussed the outdoor gym and whether to invest money in repairing the equipment or to plan for its removal.

To enable Councillors to make a decision, it was agreed to proceed as follows:

- 1) Obtain a quotation for the renovation of the equipment
- 2) Clerk to seek the views of the Independent Play Equipment Inspector
- 3) Obtain a quotation for the removal of the equipment
- 4) Carry out a survey on Facebook to seek the views of the village and to try to gauge if the equipment is used

16. Tree Survey

Resolved: Unanimously agreed to accept the quotation from Treecology for £395 + VAT to carry out a tree survey at the Recreation Ground and the Burial Ground.

17. Dog Bin – Harvesters

The Chair advised that a request had been received from a resident to relocate the dog bin at the Harvesters. The Chair and the Clerk visited the resident and looked at a possible alternative location.

Action: Clerk to contact the landowner to seek permission for the bin to be on their land.

Action: Clerk to ask Appletons if they would collect the waste from the proposed location.

Action: Clerk to seek the views of the residents in the property nearest to the proposed location.

18. Police

The Police Reports were received and noted.

19. Community Engagement Officers

The CET Report for April 2025 was received and noted.

It was noted that during the CETs Patrols in April, there were 25 speeding offences, 3 on Kelvedon Road and 22 on Tollesbury Road, with the highest speeds recorded at 48mph on Kelvedon Road and 42mph on Tollesbury Road.

20. Administration

SID – The Clerk reported that Essex County Council (ECC) had granted permission for the installation of an SID opposite 44 Tollesbury Road. The Clerk had circulated a document from the ECC Legal Department outlining the conditions. Councillors were happy with the conditions and authorised the Chair and Clerk to sign the document on behalf of the Parish Council.

Action: Clerk to liaise with Cllr Denney to arrange for the purchase and installation of the SID.

20's Plenty Sign – Councillors thanked Cllr Evans, who cleaned the 20's plenty sign and trimmed the vegetation around the sign.

Salters Meadow – Cllr Ewing was still trying to contact the landowner to ask if the Parish Council could tidy up Salters Meadow.

21. Representative Reports

21.1 Burial Ground

Cllr Henderson advised that there were no new issues to report.

21.2 Recreation Ground/Pavilion

Cllr Middleton advised that there were no new issues to report.

21.3 Public Rights of Way

Cllr Henderson advised that there were no new issues to report.

21.4 Road Safety/Highways

Cllr Denney was not present at the meeting to provide an update.

21.5 Village Hall Working Group

Cllr Evans was not present at the meeting to provide an update.

21.6 Defibrillators

Cllr Middleton reported that he had inspected the defibrillators on 13th May 2025.

22. Community Matters

Cllr Ewing reported that he had received some complaints regarding the overgrown vegetation on the land opposite the Village Hall.

23. Dates of the Next Meeting

Tuesday 24th June 2025 – 7.30 pm

The Chair closed the meeting at 8.26 pm.

Signed:.....

Date:.....

TOLLESHUNT D'ARCY PARISH COUNCIL

INTERNAL AUDIT REPORT 2024 / 2025

**M Howard (F.C.P.F.A.)
Internal Auditor
May 2025**

CONFIDENTIAL

Introduction

I have now examined the records for 2024/2025 using, as the basis of my review, the internal control objectives required by the external auditor as part of the Annual Return. I would like to take this opportunity to express my appreciation to Mrs. Michelle Curtis for her assistance and for the straight forward and helpful way with which she presented the Council's procedures and records.

Findings

A summary of the Annual Return control objectives, together with my findings and recommendations are listed below:

A. Control Objective

Appropriate books of account have been properly kept throughout the year.

Finding

During the year a computerized accounting system, called "Alpha" was operated and together with payroll software has been used to record the Council's financial transactions for 2024/25. During my audit I was able to check that the transactions were consistent with those recorded by the bank, in the year end accounts and the Annual Return.

At the year end these systems provided the information required in the annual accounts prepared by the Clerk for the latest Annual Return.

B. Control Objective

The council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT appropriately accounted for.

Finding

The Council's Standing Orders and the Financial Regulations were reviewed in June 2024.

The changed Financial Regulations require the preparation of a 3 year forecast including any recommendations for the use or accumulation of reserves when preparing the draft budget and setting the next years precept.

These Financial Regulations were not complied with when approving the budget for 2025/26 but will be required when setting the budget and precept for 2026/27.

During 2024/25 payments were supported by invoices, expenditure was approved, authority for payments were all recorded and VAT appropriately accounted for. At the 31st March 2025 all VAT paid had been reclaimed or accounted for.

C. Control Objective

The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Finding

The risk assessment was reviewed and approved by the Council on the 29th April 2025.

The Risk Assessment and Management document approved by the Council in April 2025 follows the approach recommended in the Practitioners Guide.

With regard the inspection of play equipment there was no mention in the risk assessment of play equipment inspection other than annually. In the past I have been given to understand that the insurance providers require recorded weekly inspections.

D. Control Objective

The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored and reserves were appropriate.

Finding

The annual precept requirement did result from an adequate budgetary process. Progress against the budget and reserves was regularly monitored during 2024/25.

E. Control Objective

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.

Finding

The receipts received during 2024/25 other than the £24,766 precept were:

- £9,819 Pavilion
- £3,284 Donations
- £2,016 Burial Ground fees.
- £175 Pitch Fees
- £630 Interest Received
- £2,002 VAT recovered

In addition, £1,575.76 VAT was received for the period ended 31st March 2024 and £426.85 for the period ended 30th September 2024. A further £2,131.75 was outstanding as at the 31st March 2025 for the period 1st October 2024 to 31st March 2025 for which a claim for repayment was made on the 8th April 2025.

F. Control Objective

Petty Cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.

Finding

There is no petty cash.

G. Control Objective

Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.

Finding

I have been provided with the new contract of employment for the Clerk following her November 2024 upgrade. During 2024/25 she has been paid consistent with the current contract and her previous contracts of employment.

In addition, the Clerk was paid £99.00 for burial ground duties.

I was able to verify that all PAYE and NI requirements were met during 2024/25.

The PAYE year end returns have been submitted to HMRC by the Clerk.

I am aware that there is no pension provided for the Clerk. With annual pay increases to the Clerk's remuneration is getting closer to the £10,000 threshold requiring automatic enrolment.

H. Control Objective

Asset and Investment registers were complete and accurate and properly maintained.

Finding

I have examined the Register of Assets provided for audit examination which includes insurance valuations which can be reconciled with the insurance policy.

The Value of Assets on the Annual Return at the 31st March 2025 is £240413 which is consistent with the 2025 asset register.

I. Control Objective

Periodic and year end bank account reconciliations were properly carried out.

Finding

Bank reconciliations were carried out throughout the year and the reconciliation as at the 31st March 2025 was formally recorded and verified during the audit.

J. Control Objective

Accounting statements prepared during the year were prepared on the correct accounting basis, agree with the cash book, and were supported by an adequate audit trail from underlying records.

Finding

The Accounting statements prepared during the year were prepared on a receipts and payments basis, they agree with the cash book, and are supported by an adequate audit trail from underlying records.

K. Control Objective

If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the criteria and correctly declared itself exempt.

Finding

In 2023/24, the Council did not exempt itself from a limited assurance review.

L. Control Objective

The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the transparency code for smaller authorities.

Finding

The Information can be found on tolleshuntarcyparishconcil.gov.uk

M. Control Objective

The authority during the previous year (2023-24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations

Finding

I have a copy of the 2023/24 Notice of "Public Rights..." and viewed it on the current website.

N. Control Objective

The authority has complied with the publication requirements for 2023/24 AGAR.

Finding

I can confirm these requirements are being complied with on the current website.

I would draw the Council's attention to the publication requirements for the 2024/25 AGAR, particularly those which must be complied with by the 1st July 2025.

O. Control Objective

Trust funds (including charitable). The council has met its responsibilities as a trustee.

Finding

Not Applicable.

Recommendations

With reference to the above findings, I recommend that the Council speedily progress the following-

- Prepare a 3 year forecast, including any recommendations for the use or accumulation of reserves, when setting the budget and precept for 2026/27.
- Review the arrangements for the inspection of play equipment to ensure that they comply with insurance requirements.
- As part of the Clerk's employment keep under review the need to make arrangements for a pension,

Opinion

After extensive checking of the Council's records and accounts, I have found the systems to be sound. During the year 2024/25 the procedures and processes required by the external auditor have been improved by the Clerk and operated effectively.

M. G. Howard F.C.P.F.A

15th May 2025

Internal Audit Review Checklist – Part 1 - Meeting Standards

Expected standard	Evidence of achievement	Yes or No	Areas for development
1. Scope of internal audit	Terms of reference for internal audit were (re) approved by full council. Internal audit work takes into account both the council's risk assessment and wider internal controls. Internal audit work covers the council's anti-fraud and corruption arrangements.	Yes	
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations). Reports are made in own name to management. Internal audit does not have any other role within the council/board.	Yes	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary.	Yes	
5. Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council. Internal audit has reported in accordance with the plan.	Yes	

Internal Audit Review Checklist – Part 2 – Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of achievement	Yes or No	Areas for development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Yes	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes	
Add value and assist the organisation in achieving its objectives.	The council make positive responses to internal audit's recommendations and follows up with action if called for.	Yes	
Be forward thinking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements	Yes	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes	
Ensure the right resources are available	Adequate resource is made for internal audit to complete its work. Internal audit understands the council and the legal corporate framework in which it operates.	Yes	

Tolleshunt Darcy Parish Council

Summary Receipts and Payments for Year Ended 31st March 2025

Last Year Ended 31st March 2024		Current Year Ended 31st March
Operating Income		
29,888.65	Income	28,680.40
926.60	Burial Ground	2,016.00
0.00	Pavilion	9,818.43
220.00	Rec Ground	175.00
1,518.20	VAT Data	2,002.61
32,553.45	Total Receipts	42,692.44
Running Costs		
18,437.56	Administration	16,211.79
3,559.80	Amenities	4,512.61
80.89	Burial Ground	101.82
4,281.97	Pavilion	4,103.19
281.78	Rec Ground	65.10
0.00	Streetlighting	299.08
6,330.25	Projects	6,678.88
2,408.19	VAT Data	2,558.60
35,380.44	Total Payments	34,531.07
Receipts and Payments Summary		
32,833.99	Opening Balance	30,007.00
32,553.45	Add Total Receipts(As Above)	42,692.44
65,387.44		72,699.44
35,380.44	Less Total Payments(As Above)	34,531.07
30,007.00	Closing Balance	38,168.37
These cumulative funds are represented by:		
30,006.53	Current Bank A/c	38,167.90
0.47	Petty Cash	0.47
30,007.00		38,168.37
Reserve Balances are represented by:		
-2,826.99	Current Year Fund	8,161.37
23,567.41	General Reserves	16,433.15
71.75	EMR Elections	71.75
905.78	EMR Parish Improvements	2,905.78
1,800.65	EMR Recreation Ground	4,107.92
169.57	Unallocated	169.57
1,303.83	EMR Burial Ground	1,303.83
515.00	EMR Maypole	515.00
4,500.00	EMR Speed Reduction	4,500.00

Tolleshunt Darcy Parish Council

Summary Receipts and Payments for Year Ended 31st March 2025

Last Year Ended
31st March 2024

30,007.00

Current Year
Ended 31st March

38,168.37

Signed : _____ (Chairman) _____ (RFO)

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) 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

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' 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:

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 £	
			<i>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.</i>
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

Tolleshunt Parish Council
Annual Return - year ending 31st March 2025

Variances over 15%

Item	2023/24	2024/25	Variance %	Variance £	Comments
1 Balances brought forward	£ 32,834.00	£ 30,007.00	-9	-£ 2,827.00	
2 Annual Precept	£ 22,721.00	£ 24,766.00	9	£ 2,045.00	No explanation required
3 Total other receipt	£ 9,832.00	£ 17,926.00	82	£ 8,094.00	See breakdown
4 Staff costs	£ 8,640.00	£ 8,438.00	-2	-£ 202.00	No explanation required
5 Loan interest/capital repayment					
6 Total other payments	£ 26,740.00	£ 26,093.00	-2	-£ 647.00	No explanation required
7 Balances carried forward	£ 30,007.00	£ 37,832.00	26	£ 7,825.00	No explanation required
8 Total Cash & Investments	£ 30,007.00	£ 37,832.00	26	£ 7,825.00	No explanation required
9 Total Fixed Assets	£ 223,734.00	£ 240,413.00	7	£ 16,679.00	No explanation required
10 Total Borrowings	£ -	£ -			

Tolleshunt Parish Council

Annual Return - year ending 31st March 2025

Breakdown Item 3

Item	2023/24	2024/25	Variance %	Variance £	Comments
3 Total other receipt	£ 9,832	£ 17,926	82	£ 8,094	
Burial Ground	£ 927	£ 2,016	117	£ 1,089	More interments and graves purchased in 2024/25
VAT	£ 1,518	£ 2,003	32	£ 484	More VAT claimed in 2024/25 - More vatable items
Pitch Fees	£ 220	£ 175	-20	-£ 45	Reduction in pitch hire 2024/25
Pavilion - Hire	£ 6,600	£ 7,350	11	£ 750	No explanation required
Pavilion - Utilities Contribution	£ -	£ 2,468	#DIV/0!	£ 2,468	Contribution from hirer towards utilities
Other	£ -	£ 3,284	#DIV/0!	£ 3,284	£300 Donation from community group for grounds clearance and £2,984 received from Pavilion hirers towards new heating system
Bank Interest Received	£ 567	£ 630	11	£ 63	No explanation required
TOTAL	£ 9,832	£ 17,926	82	£ 2,341	

TOLLESHUNT D'ARCY PARISH COUNCIL
PAYMENTS FOR APPROVAL

May-25

Date	Cheque No.	Payee	Invoice No/Ref	Expenditure Detail	Amount
UNITY TRUST ACCOUNT					
30.04.2025	DD	Unity Trust Bank		Bank Charges	£6.00
15.05.2025	DD	EE	V02345559958	Parish Mobile	£18.59
16.05.2025	D/D	E.on Next	KI-F334E675-0019	Electricity Supply - Pavilion	£778.95
27.05.2025	Online	Wages		Staff Wages	£484.50
	Online	HMRC		Tax & NI May 2025	£358.12
	Online	Mr L Aldridge		Maintenance - Area near village shop	£50.00
	Online	D W Maintenance	2728	Grounds Maintenance	£240.83
	Online	Wave	15108596	Water Supply - Burial Ground	£47.48
	Online	Wave	15107960	Water Supply - Pavilion	£87.07
	Online	Alpha Fire Alarms Ltd	23979	Fire Alarm/Emergency Lights Service Agreement Apr-Sept	£297.00
	Online	Roes Environmental Ltd	70926	Removal of sewage - Pavilion	£150.00
31.05.2025	DD	Unity Trust Bank		Bank Charges	£6.00
LLOYDS BANK - MULTIPAY CARD					
07.04.2025	D/C	Microsoft	GB-T12501288330	Monthly subscription	£12.36
20.04.2025	D/C	Amazon		USB to HDMI Converter	£12.99
29.04.2025	D/C	Adobe	IEN2025031590550	Monthly subscription	£19.97
30.04.2025	D/C	Superlec Direct	4974890	Water Heater - Pavilion	£64.74
02.05.2025	D/C	Lloyds Bank		Monthly fee	£3.00
TOTAL					£2,637.60