

Those present:

Cllr Smith (Chair)
Cllr Ewing
Cllr Henderson
Cllr Munson
Cllr Reeve
Michelle Curtis (Parish Clerk/RFO)
Steve Howard - Parish Working Group

1. Apologies for Absence

Apologies were received and accepted from Cllrs Denney and Middleton.

Apologies were also received from District Councillor Thompson.

2. Declarations of Interest

There were no declarations of interest disclosed.

3. County and District Councillors

Cllr Thompson was not present at the meeting.

4. Public Forum

There were no members of the public present.

5. Parish Working Group (PWG)

Steve reported the following:

- There are two new members who have joined the PWG.
- Is there any update on the overgrown area outside the school?
The Clerk advised that Cllr Durham had previously agreed to look at the area. Cllr Durham is now no longer the County Councillor.
Action: Clerk to forward the correspondence between the Parish Council and Cllr Durham to the new County Councillor, Stuart Clarke, and request that they look into the matter on the Parish Council's behalf.
Action: Clerk to invite County Councillor Clarke to attend a Parish Council meeting.
- Cemetery, when residents buy plots, is there a map available which would help them identify their grave space?
The Clerk advised that when some residents purchase a plot, they request a map which is provided to them.
The Chair advised that residents requiring a map should contact the Parish Clerk.
- A resident had asked whether the poles which were installed by Connexin for the reading of smart meters were working, as they were still receiving estimated bills.
The Clerk advised that she had contacted Connexin, who confirmed the equipment was operational. If residents are receiving estimated bills, they need to raise this with their service provider.

- A resident has reported that the mobile connection on Tollesbury Road is poor. Has the Parish Council ever refused an application or proposal to improve the service?
The Chair advised that no applications or proposals to improve the service had been submitted.
- Is the SID data available?
The Clerk advised that the information had not been obtained.
- A resident reported that the hedge on a property on Church Street was encroaching onto the pavement, further narrowing an already narrow pavement.
Action: Clerk to write to the resident to bring this to their attention and request that the hedge be cut back.
- A new tenant will be taking over the pub. The brewery, Grays & Sons, is currently having work carried out on the pub.

6. Minutes

Resolved: The Minutes of the Parish Council Meeting held on 12th May 2026 be approved as a true and accurate record of the meeting. Unanimously agreed by those who attended.

7. Planning Applications

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

8. Planning Decisions

8.1 26/00206/TCA - 6 Margery Allingham Place - Approved

8.2 26/00171/LDE - 4 Oxley Hill - Approved

8.3 26/00231/TCA - 29 Chapel Road – Approved

9. Planning Appeal

9.1 Appeal Reference: 6009749

Planning Application no: 26/00063/FUL PP-14657334

Proposal: Construction of a new single-storey annex within the residential curtilage of Grouts Farm, to provide an accessible bedroom with open plan living accommodation.

Location: Grouts Farm Kelvedon Road Tolleshunt D'Arcy

10. Internal Audit

10.1 Report and Recommendations from the Internal Auditor

The Internal Audit Report for 2025/26 (Appendix A) was received. Councillors considered the recommendations by the Internal Auditor, and comments are as follows:

1) Update the Clerk's contract of employment for 2026/27.
Action: Clerk's contract to be updated to reflect

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.

Action: Clerk to contact the insurers to determine the required frequency of checks.

- 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 2025/26

The Clerk presented the accounts for 2025/25 (Appendix C).

Resolved: Unanimously agreed to approve the 2025/26 accounts.

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

Section 1 – Annual Governance Statement 2025/26

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

Section 2 – Account Statements 2025/26

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

12. Finance

12.1 Monthly Financial Report

Councillors received the Monthly Financial Report as of 30th April 2026

Bank Reconciliation – a Closing balance of £56,963.50

Expenditure to date – Budget £38,240 – Actual £6,565

Income to date (including Precept £26,890) £38,240 – Actual £26,920

Earmarked Funds – Closing Balance £8,570.85 – Net Transfers -£4,674

The Clerk reported:

- £26,890,730 received from Maldon District Council for the 2026/27 precept.

The Chair and Cllr Ewing signed the Reports.

12.2 Defibrillator Insurance

Resolved: Unanimously agreed to ratify the expenditure of £239.29 to Balens Limited for the annual insurance premium for the defibrillators.

12.3 Payments

Resolved: Unanimously agreed to approve the payments for April 2026 (Appendix E) totalling £4,413.14.

The Chair and Cllr Ewing signed the payment schedule.

13. Training

There were no requests for training.

14. Parking – Chapel Road

The email from a resident regarding parking near the junction on Chapel Road/North Street was received and noted.

Councillors discussed the resident's concerns and agreed to monitor the situation. If the problem persists, the Parish Council will consider what further action, if any, may be appropriate. Parking in that area is very limited, and the Parish Council raised this issue during the planning process; any temporary increase in vehicles inevitably exacerbates the problem. The Clerk to advise the resident that, if they become aware of any dangerous or obstructive parking, they should report it to the police immediately.

15. Pavilion

To review the reports from the Emergency Lighting and Fire Alarm testing

Action: Clerk to obtain a quotation from Alpha Fire Alarms Ltd to carry out the rectification of the items raised.

16. Community Engagement Officers

The CET report for April 2026 was received and noted.

It was noted that during the CET patrols in April, 7 speeding offences were recorded, 6 on Tollesbury Road and 1 on Kelvedon Road, with the highest speeds recorded at 43mph on Tollesbury Road and 47mph on Kelvedon Road.

17. Administration

Horticultural Show – The Clerk advised that the risk assessment for the Horticultural Show, scheduled for 4th July 2027, had been circulated. Councillors were satisfied with the assessment.

Green Space Games (GSG) – The Clerk advised that at the meeting on 24th February 2026, the Parish Council agreed to hold a GSG event at the Recreation Ground during the summer school holidays. The cost of the session is £330. The Clerk advised that she had been notified by Maldon CVS, which runs the GSG, that Maldon District Council has offered a bursary to Councils wishing to book GSG sessions for this summer. Each Parish or Town is entitled to £250 off the total cost of the GSG sessions.

18. Representative Reports

18.1 Burial Ground – Cllrs Henderson and Reeve

Cllrs Henderson and Reeve advised that there were no new issues to report.

18.2 Recreation Ground/Pavilion – Cllr Middleton

Cllr Middleton was not present at the meeting.

18.3 Public Rights of Way – Cllrs Henderson and Reeve

Cllrs Henderson and Reeve advised that there were no new issues to report.

18.4 Road Safety/Highways – Cllr Denney

Cllr Denney was not present at the meeting.

18.5 Defibrillators – Cllr Middleton

Cllr Middleton was not present at the meeting.

19. Community Matters

The Chair reminded Councillors that the Annual Assembly was being held on 29th May 2026.

20. Dates of the Next Meeting

Tuesday 23rd June 2026 – 7.30 pm

The Chair closed the meeting at 8.09pm.

Signed:.....

Date:.....

TOLLESHUNT D'ARCY PARISH COUNCIL

INTERNAL AUDIT REPORT 2025 / 2026

**M Howard (F.C.P.F.A.)
Internal Auditor
May 2026**

CONFIDENTIAL

Introduction

I have now examined the records for 2025/2026 using, as the basis of my review, the internal control objectives required by the external auditor as part of the Annual Return.

I agreed with the Clerk that changes were required to comply with the new requirements relating to the need for the internal auditor being required to ensure that “the authority has complied with laws, regulations & proper practices relating to digital and data compliance”. I have used the Practitioners’ Guide 2025 as the basis of that review.

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 2025/26. 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 May 2026.

During 2025/26 payments were supported by invoices, expenditure was approved, authority for payments were all recorded and VAT appropriately accounted for. At the 31st March 2026 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 28th April 2026.

The Risk Assessment and Management document approved by the Council in April 2026 follows the approach recommended in the Practitioners Guide.

As in 2024/25 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 2025/26.

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 2025/265 other than the £25,730 precept were:

- £8,800 Pavilion
- £1,420.80 Burial Ground fees.
- £205 Pitch Fees
- £535.16 Interest Received
- £3,160.79 VAT recovered

A further £1,609.42 was outstanding as at the 31st March 2026 for the period 1st October 2025 to 31st March 2026 for which a claim for repayment was made on the 29th April 2026 and received on the 5th May 2026.

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 not been provided with a new contract of employment for the Clerk following her November 2025 upgrade. During 2025/26 she has been paid consistent with the previous contracts of employment adjusted for the 2025 pay award and this years upgrade

In addition, the Clerk was paid £44.00 for burial ground duties.

I was able to verify that all PAYE and NI requirements were met during 2025/26.

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 £247,941 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 2026 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 2024/25, 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 tolleshuntdarcyparishcouncil.gov.uk

M. Control Objective

The authority during the previous year (2024-25) 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 2024/25 Notice of "Public Rights..." and viewed it on the current website.

N. Control Objective

The authority has complied with the publication requirements for 2024/25 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 2025/26 AGAR, particularly those which must be complied with by the 1st July 2026.

O. Control Objective

The authority has complied with law, regulations & proper practices relating to digital and data compliance.

Finding

The 2026 AGAR requires the Council to formally state that "We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review".

I have reviewed with the Clerk, using the Practitioners' Guide 2025 as the basis of our review, the actions taken to ensure that the Council is complying with these practices. It appears to me that "the authority has complied with laws, regulations & proper practices relating to digital and data compliance".

P. 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-

- Update the Clerk's contract of employment 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 2025/26 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

19th May 2026

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 2026

Last Year Ended 31st March 2025		Current Year Ended 31st March
Operating Income		
28,680.40	Income	26,265.16
2,016.00	Burial Ground	1,420.80
9,818.43	Pavilion	8,800.00
175.00	Rec Ground	205.00
2,002.61	VAT Data	3,160.79
42,692.44	Total Receipts	39,851.75
Running Costs		
16,211.79	Administration	19,210.46
4,512.61	Amenities	5,071.08
101.82	Burial Ground	98.81
4,103.19	Pavilion	3,304.15
65.10	Rec Ground	959.86
299.08	Streetlighting	0.00
6,678.88	Projects	10,129.00
2,558.60	VAT Data	2,638.46
34,531.07	Total Payments	41,411.82
Receipts and Payments Summary		
30,007.00	Opening Balance	38,168.37
42,692.44	Add Total Receipts(As Above)	39,851.75
72,699.44		78,020.12
34,531.07	Less Total Payments(As Above)	41,411.82
38,168.37	Closing Balance	36,608.30
These cumulative funds are represented by:		
38,167.90	Current Bank A/c	36,608.30
0.47	Petty Cash	0.00
38,168.37		36,608.30
Reserve Balances are represented by:		
8,161.37	Current Year Fund	-1,560.07
16,433.15	General Reserves	24,923.52
71.75	EMR Elections	71.75
2,905.78	EMR Parish Improvements	2,720.78
4,107.92	EMR Recreation Ground	7,682.92
169.57	Unallocated	169.57
1,303.83	EMR Burial Ground	1,553.83
515.00	EMR Maypole	1,000.00
4,500.00	EMR Speed Reduction	0.00
0.00	EMR Streetlighting	46.00

Tolleshunt Darcy Parish Council

Summary Receipts and Payments for Year Ended 31st March 2026

Last Year Ended
31st March 2025

38,168.37

Current Year
Ended 31st March

36,608.30

Signed : _____ (Chairman) _____ (RFO)

Annual Governance and Accountability Return 2025/26 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 £15 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 2025/26

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 2026**.

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 2026** 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 2026
- 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 2025/26

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 Return **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 2026 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 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 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) 2025/26

- 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 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **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.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 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 2026**

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 2026 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 2025/26

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.			
P. (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 2025/26

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 2026, 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 have assured 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>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</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 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<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	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 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 2025/26

(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 2025/26

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 2026

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

TOLLESHUNT D'ARCY PARISH COUNCIL
PAYMENTS FOR APPROVAL

Appendix E

May-26

Date	Cheque No.	Payee	Invoice No/Ref	Expenditure Detail		Amount
UNITY TRUST ACCOUNT						
30.04.2026	DD	Unity Trust Bank		Bank Charges		£7.00
15.05.2026	DD	EE	V02471737282	Parish Mobile		£17.40
20.05.2026	D/D	E.on Next	KI-F334E675-0024	Electricity Supply - Pavilion		£285.83
22.05.2026	Online	Balens Ltd		Defibrillator Insurance		£235.29
26.05.2026		Payroll		Staff Payroll		£932.44
	Online	Mr L Aldridge		Maintenance - Area near village shop		£50.00
	Online	Wallace Aboriculture & Groudcar	499	Grounds Maintenance		£486.00
	Online	Wave	16602742	Water Supply - Burial Ground		£51.01
	Online	Wave	16602663	Water Supply - Pavilion		£67.60
	Online	Alpha Fire Alarms Ltd		Fire Alarm/Emergency Lights Service Agreement Apr-Sept		£320.40
	Online	Bonz Cairey Ltd	5548	Dispose of old bench - install new bench - Burial Ground		£342.00
	Online	EALC	19227	EALC/NALC Affiliation Fees 2026/27	£380.71	
				Cllr Smith & Cllr Middleton - Routine Playground Inspection Course & Exam	£960.00	
			18703	Cllr Middleton - Data Protection Training	£20.40	£1,361.11
	Online	RCCE	18995	Annual membership		£85.80
31.05.2026	DD	Unity Trust Bank		Bank Charges		£7.00
LLOYDS BANK - MULTIPAY CARD						
07.04.2026	D/C	Microsoft	G150513247	Monthly subscription		£12.10
10.04.2026	D/C	Amazon		Stationery		£13.91
14.04.2026	D/C	Tesco				£7.28
22.04.2026	D/C	Moneysoft	U409620	Payroll Software		£108.00
28.04.2026	D/C	Adobe	IEN2026024228231	Monthly subscription		£19.97
05.05.2026	D/C	Lloyds Bank		Monthly fee		£3.00
					TOTAL	£4,413.14

Signed: _____

Date: _____

Signed: _____

Date: _____