

Annual Internal Audit Report 2024/25

RUFFORD PARISH COUNCIL

Website: www.ruffordandholmeswood-pc.gov.uk/ E-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. (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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

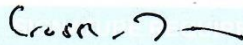
Date(s) internal audit undertaken

11/07/2025

Name of person who carried out the internal audit

Crossley & Davis Accountants AUDITOR

Signature of person who carried out the internal audit



Date

14/07/2025

***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:

RUFFORD PARISH COUNCIL

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

	Agreed		'Yes' 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

19 05 2025

and recorded as minute reference:

P597/1659/2025

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

Chair

J I Gordon

Clerk

Barbara Niles

ENTER www.ruffordandholmeswood-pc.gov.uk/ E ADDRESS

Section 2 – Accounting Statements 2024/25 for

RUFFORD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	13,501	27,953	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	37,367	38,862	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	21,601	37,239	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	8,154	8,213	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	4,790	4,605	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	31,572	26,627	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	27,953	64,609	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	27,953	64,609	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	108,003	108,003	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	18,644	14,915	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

19052025

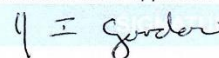
I confirm that these Accounting Statements were approved by this authority on this date:

19052025

as recorded in minute reference:

P597/1659/2025

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



RUFFORD PARISH COUNCIL FIXED ASSET REGISTER

Description	Date acquired	Location Held	Book Value £
Assets carried forward from previous register			7,354.00
<u>Year Ended 31 March 2013</u>			
Asset values carried forward			<u>7,354.00</u>
<u>Year Ended 31 March 2014</u>			
Asset values carried forward			<u>7,354.00</u>
<u>Year Ended 31 March 2015</u>			
Computer	2015		339.00
Printer	2015		56.00
Value at 31 March 2015			<u>7,749.00</u>
<u>Year Ended 31 March 2016</u>			
Picnic Table	2016		620.00
Blowing Machine	2016		85.00
Value at 31 March 2016			<u>8,454.00</u>
<u>Year Ended 31 March 2017</u>			
Park Gates	2017		1,450.00
Value at 31 March 31 March 2017			<u>9,904.00</u>
<u>Year Ended 31 March 2018</u>			
Value at 31 March 2018			<u>9,904.00</u>
<u>Year Ended 31 March 2019</u>			
			9,904.00
Dog bins/signage	2019		923.00
Value at 31 March 31 March 2019			<u>10,827.00</u>
<u>Year Ended 31 March 2020</u>			
			10,827.00
Display Boards	2020		317.00
Lockable Display Boards	2020		1,494.00
Value at 31 March 2020			<u>12,638.00</u>
<u>Year Ended 31 March 2021</u>			
Value at 31 March 2021			<u>12,638.00</u>
<u>Year Ended 31 March 2022</u>			
Multi Use Games Area			53,000.00
Value at 31 March 2022			<u>65,638.00</u>
Multi Use Games Area			34,000.00
Value at 31 March 2023			<u>99,638.00</u>
Fencing			7,700.00
lights			605.00
Wheelbarrow			60.00
Value at 31 March 2024			<u>108,003.00</u>
Value at 31 March 2025			<u>108,003.00</u>

Ruford Parish Council

Rufford Parish Council

Insert figures from section 2 of the AGAR in all Blue highlighted boxes

variances of more than 15% between totals for individual years (average variance of less than £200). green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual preceptuates & levies value (Box 2).

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?
1 Balances Brought Forward	13,501	27,953			Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES
2 Precept or Rates and Levies	37,567	39,882	1,495	4.00%	Explanation of % variance from PY opening balance not required - Balance brought forward agrees
3 Total Other Receipts	21,601	37,239	15,638	72.38%	Income up by Neighbourhood Community Infrastructure Levy of £21,217 (up from £9,263 to £29,500) and the reduction of VAT (reclaim down) by £5,555 (from £9,398 to £3,843).
4 Staff Costs	8,154	8,213	59	0.72%	
5 Loan Interest/Capital Repayment	4,790	4,665	-185	3.89%	
6 All Other Payments	31,572	26,627	-4,945	15.66%	Reduced costs down by £4,945. Fencing totalling £7,700 was purchased last year. Maintenance has increased by £2,142 (increased costs of park maintenance and disabled parking bay signage)
7 Balances Carried Forward	27,953	64,669			
8 Total Cash and Short Term Investments	27,953	64,669			
9 Total Fixed Assets plus Other Long Term Investments and	-106,003	-106,003	0	0.00%	
10 Total Borrowings	18,644	14,915	-3,729	20.00%	Loan is reducing faster as the term decreases, as expected
Rounding errors of up to £2 are tolerable					
Variances of £200 or less are tolerable					

Bank Reconciliation

Rufford Parish Council

Financial Year Ended 31 March 2025

BANK RECONCILIATION

Balance per bank statements as at 31 March 2025

	£	£
Santander 60837870	56,200.81	
Santander 60858024	8,432.14	
	<u> </u>	£64,632.95
<u>Unreconciled difference 2017-18</u>	25.34	
	<u> </u>	£25.34
Net balances as at 31 March 2024		<u><u>£64,607.61</u></u>

CASH BOOK

Opening balance 1 April 2024	£27,951.89
Add: Receipts in the year	£76,101.37
Less: Payments in the year	<u>-£39,445.65</u>
Closing balance per cash book	<u>£64,607.61</u>

Rufford Parish Council
Year ended 31st March 2025

Santander Savings Account 60858024

bal b/f 01/04/2024	8344.91
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Interest received	87.23
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Closing balance 31/03/2024	<u>8432.14</u>	Agrees with statement
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