

Annual Internal Audit Report 2024/25

NORTHCHAPEL ENT PARISH OF COUNCIL

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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

15/05/2025 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

ENT Mr N J E A N H U G G E T T AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

15/05/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

NORTHCHAPEL PARISH COUNCIL

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

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

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

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

22/05/2025

and recorded as minute reference:

M36/25/1

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

Chair

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

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Section 2 – Accounting Statements 2024/25 for

NORTHCHAMPA PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	27,351	32,495	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	30,000	30,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5,753	123,146	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	7,506	7,517	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	2,745	2,745	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	20,358	163,136	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	32,495	12,243	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	32,495	12,243	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	76,527	82,341	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	20,812	19,030	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

Hal Crutt

Date

22/05/2025

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

22/05/2025

as recorded in minute reference:

36/25/2

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

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Explanation of variances 2024/25
NORTHCHAPEL PARISH COUNCIL

	2025		2024		Variance	Variance	Explanation Required? Is > 15% Is > £100,000	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
	£		£		£	%		
1 Balances Brought Forward	32,485		27,351					Explanation of % variance from FY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	30,000		30,000		0	0.00%	NO	
3 Total Other Receipts	123,146		5,753		117,393	2040.55%	YES	In 2024/25 Northchapel PC received donations for the MUGA project @£113,314
4 Staff Costs	7,617		7,598		11	0.15%	NO	
5 Loan Interest/Capital Repayment	2,745		2,745		0	0.00%	NO	
6 All Other Payments	163,136		20,358		142,778	701.34%	YES	The variance from 2023/24 to 2024/25 relates to the fact that in 2024/25 Northchapel had a MUGA installed @£123,376, a new slide installed at the play area @£9,029 plus some traffic safety consultancy advice @£2,008
7 Balances Carried Forward	12,243		32,485		-20,252	62.32%	YES	The difference relates to a delay with the VAT reimbursement for the last MUGA invoice payment reaching the Parish Council's bank account @ £16,384
8 Total Cash and Short Term Investments	12,243		32,485		-20,252	62.32%	YES	Aa above
9 Total Fixed Assets plus Other Long Term Investments and Assets	82,341		76,627		5,814	7.60%	NO	
10 Total Borrowings	19,030		20,612		-1,782	8.69%	NO	

NORTHCHAPEL PARISH COUNCIL

BANK RECONCILIATION as at 31ST MARCH 2025

FINANCIAL YEAR ENDING 31st MARCH 2025

Prepared by Helen Cruikshank, Parish Clerk and Responsible Financial Officer

	£	£
Balance per Current Account Bank Account as at 31st March 2025		4,438.41
Balance per Reserve Account Bank Statement as at 5th February 2025		7,804.78
Less : unpresented cheques no's/BACS not yet gone through		
		-
Add: Monies yet to be credited:-		
		-
		12,243.19
The net balances reconcile to the Cash Book for the year, as follows:		
CASH BOOK		
Opening Balance 1 st April 2024		32,494.94
Add : Receipts in the year		153,145.90
Less : Payments in the year		173,397.65
		12,243.19
Closing balance per cash book as at 31.03.25		12,243.19

NORTHCHAPEL PARISH COUNCIL 2024/25

2023/24	INCOME & EXPENDITURE	2024/25
£		£
27,351	FUNDS BROUGHT FORWARD	32,495
£	INCOME	£
30,000	PRECEPT	30,000
1,453	CIL PAYMENT	0
97	BANK INTEREST	110
380	ALLOTMENTS	310
500	GRANTS AND DONATIONS	113,314
0	SWIMMING POOL LOAN REPAYMENT	0
2,445	VAT RECOVERED	9,411
877	MISCELLANEOUS	0
35,753	TOTAL INCOME	153,146

GRANTS AND DONATIONS
2024/25 SPORTS CLUB DONATION/CONTRIBUTION TO MUGA PROJECT

MISCELLANEOUS
2023/24 : FAIR RENTAL £600 PLUS £277 BANK REFUND

63,104	185,641
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2023/24	EXPENDITURE	2024/25
£		£
9,365	GENERAL ADMIN * (Note 1)	9,902
2,745	PUBLIC WORKS LOAN REPAYMENT	2,745
1,238	LITTER BIN EMPTYING	1,318
8,497	GRASS CUTTING, TREES AND MAINTENANCE * (Note 2)	5,636
1,198	ALLOTMENTS	1,282
124	PLAYGROUND	10,822
0	MUGA PROJECT	107,980
0	HIGHWAYS - ROAD SAFETY PROJECT	1,715
5,080	GRANTS AND DONATIONS * (Note 3)	6,502
2,105	VAT PAID	25,495
258	ELECTION COSTS	0
30,609	TOTAL EXPENDITURE	173,398

32,495	TOTAL FUNDS AT YEAR END	12,243
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£	GENERAL ADMIN - NOTE 1	£
7,506	CLERKS SALARY	7,517
261	WSALC (ANNUAL SUBS)	266
893	INSURANCE	892
310	AUDIT	310
369	GENERAL EXPENSES	294
0	TRAINING	0
27	MISCELLANEOUS	624
9,365	TOTAL	9,902

£	PARISH MAINTENANCE - NOTE 2	£
3,575	GRASS CUTTING AND MAINTENANCE ON VILLAGE GREEN	2,436
1,000	GRASS CUTTING - CHURCHYARD	1,170
3,070	TREEWORCS INCLUDING SCULPTURE	750
0	NOTICEBOARD	995
623	CORONATION JUBILEE BENCH	0
229	WINTER PLAN	0
0	DEFIBRILLATOR	285
8,497	TOTAL	5,636

£	GRANTS AND DONATIONS* - NOTE 3	£
1,532	NORTHCHAPEL PRIMARY SCHOOL AND LITTLE OAKS PRE-SCHOOL	1,532
500	NORTHCHAPEL VILLAGE HALL	1,500
110	4 SIGHT CHICHESTER	130
50	PETWORTH OVER 60'S	0
100	PETWORTH COTTAGE NURSING HOME	100
300	KENT SURREY SUSSEX AIR AMBULANCE	300
50	THE ROYAL BRITISH LEGION POPPY APPEAL: WREATH	50
0	FRIENDS OF CHIDDINGFOLD	200
0	TYLERS TRUST	100
400	PARISH NEWS (ADVERTISING)	500
150	NORTHCHAPEL FLOWER AND VEGETABLE SHOW	250
1,000	VILLAGE EVENTS : SUMMER FAIR AND BONFIRE NIGHT	1,000
888	YOUTH CLUB	840
5,080	TOTAL	6,502

* In lieu of an annual donation towards the maintenance of the community swimming pool, the Parish Council reduced its loan by £500
Original loan was £6,000 in December 2012. Outstanding amount as at 31st March 2025 is £1,000

NORTHCHAPEL PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement **MONDAY 2 JUNE 2025**

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:

MRS HELEN CRUIKSHANK – PARISH CLERK & RFO
4 THE CROFT, SCHOOL LANE, LODSWORTH, PETWORTH, WEST SUSSEX GU28 9BW

clerk@northchapel-pc.org.uk

01798 860788

Commencing on **TUESDAY 3 JUNE 2025**

and ending on **MONDAY 14 JULY 2025**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

Moore (Ref AP/HD)
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ



5. This announcement is made by MRS HELEN CRUIKSHANK, PARISH CLERK & RFO