

Annual Internal Audit Report 2024/25

BOLTON PARISH COUNCIL

Boltonvillage.org.uk

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

15/04/2024

29/4/25

Name of person who carried out the internal audit

ALAN McVIETY

Signature of person who carried out the internal audit

Alan McVie

Date

29/04/2025

*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).

BOLTON PARISH COUNCIL

Final Bank reconciliation 2024-25		
Prepared by Shelagh Leyland, Clerk and Responsible Financial Officer		
Balance as of 1st April 2024		
Business Current Account 50276162	✓ 50.00	
Business Savings Account 60834513	✓ 5268.57	
Community Account (project) 03750396	✓ 5232.76	
unpresented cheques	0.00	
Net Balance		10551.33
Balance as of 31 March 2025		
Business Current Account 50276162	✓ 50.00	
Business Savings Account 60834513	✓ 5976.95	
Community Account (project) 03750396	✓ 6045.48	
unpresented cheques		12072.43
100604 Bolton Memorial Hall	✓ 25.00	
100605 HMRC	✓ 204.00	
100606 Richard Hudson	✓ 91.00	
100607 CALC	✓ 60.00	
	380.00	
Net Balance		11692.43
Reconciliation of net balance with receipts and payments		
Opening balance	✓ 10551.33	
Add receipts	✓ 13356.05	
Less payments	✓ 12214.95	
		11692.43

Reconciled from 1 April 24 - 31 March 2025

Alan McVINE Date 29/4/25

Shelagh Leyland

TOTAL RECEIPTS 2024-25		
PRECEPT ACCOUNT 50276162		
15-May	VAT return	995.44
19-Sep	Donation for grass cutting	400.00
BUSINESS ACCOUNT 608834513		
26-Apr	Precept	9500.00
10-May	CTRS	17.00
01-Jun	Interest	34.60
02-Sep	Interest	46.56
02-Dec	Interest	38.17
03-Mar	interest	25.64
	total	11057.41
PROJECT ACCOUNT 03750396		
14-Nov	bonfire proceedings	2298.64
	TOTAL RECEIPTS 2024-25	13356.05

all valid

TOTAL PAYMENTS 2024-25						
PRECEPT ACCOUNT 50276162						
				Amount	Invoice	Cheque
06-May-24	S Leyland	Salary April/May	503.50			
		reimburse laptop	599.99			
		reimburse ink cartridge	26.64	1130.13	1/24	100585
	Memorial Hall	hire 6 may		25.00	2/24	100586
	CALC	subs		207.77	3/24	100587
	CLEAR	insurance		642.93	4/24	100588
23-May	ICO	data protection		35.00		DD
15th July	S Leyland	Salary June/July	503.50			
		reimburse web-site charges	66.89			
		ink cartridge	22.46			
		paper	24.94			
		Plants for village green	13.50	631.29	5/24	100589
	Mark Hill	grass cutting field	630.00			
		village	1140.00	1770.00	6/24	100590
	memorial Hall	Annual parish meeting 30 may	25.00			
		PC meeting 15th July	25.00	50.00	7/24	100591
	HMRC	PAYE Q1		188.70		100592
16-Sep	S. Leyland	Salary Aug/Sept	503.50			
		reimburse ink cartridge	22.46			
		presents and card for councillors	47.50	573.46	8/24	100593

	Bolton Memorial Hall	hire		25.00	9/24	100594
	HMRC	PAYE Q2		188.70		100595
	Fellrunner	donation		460.00	10/24	100596
18-Nov	S.Leyland	Salary Oct/Nov&Backpay from April	701.70			
		Reimburse envelopes	3.59	705.29	11/24	100597
	Bolton Memorial Hall	Hire 18 Nov		25.00	12/24	100598
	Mark Hill	Grass cutting field	630.00			
		village(incl pump track)	1284.00	1914.00	13/24	100599
20-Jan	S. Leyland	Salary Dec/Jan		544.00	14/24	100600
	HMRC	PAYEQ3		243.20		100601
	Bolton memorial Hall	Hall hire 20 Jan		25.00	15/24	100602
24-Mar	S. Leyland	Salary Feb March	544.00			
		Reimbursements: solar lights	✓ 37.47			
		Box for newspapers	124.98			
		Plants for village/field day	53.97			
		printer ink	30.47	✓ 790.89	16/24	100603
	Bolton Memorial Hall	hire 24 March		25.00	17/24	100604
	HMRC	PAYE Q4		204.00		100605
	Richard Hudson	repair notice board	46.00			
		install newspaper box	45.00	✓ 91.00	18/24	100606
	CALC	councillor training		✓ 60.00	19/24	100607
		TOTAL		10555.36		
PROJECT ACCOUNT 03750396						
06-May	S.leyland	reimburse plants field day		26.93	1/2/24	100159
18-Nov	S Leyland	Reimburse fireworks		1559.89	2/2/24	100160
24-Mar	S Leyland	Reimbursment weedkiller for pump track		✓ 72.77	3/2/24	100161.00
				1659.59		
		TOTAL PAYMENTS 2024-25		12214.95		

✓

[Handwritten signature]

Certificate of Exemption – AGAR 2024/25 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2025, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

BOLTON PARISH COUNCIL

certifies that during the financial year 2024/25, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2024/25:

£13,356.05

Total annual gross expenditure for the authority 2024/25:

£12,214.95

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2025.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

Andogh Calford

19/05/2025

I confirm that this Certificate of Exemption was approved by this authority on this date:

19/05/2025

Signed by Chair

Date

[Signature]

19/05/2025

as recorded in minute reference:

020/25/26

Generic email address of Authority

Telephone number

~~boltonvillage.org.uk~~ clerkboltonpc@gmail.com

07976906595

*Published web address

boltonvillage.org.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BOLTON 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
			✓
			has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

*For any statement to which the response is 'no', an explanation must be published

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

Clerk

[Signature]

[Signature]

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes No

ENTER *boltonvilage.org.uk*

WEBSITE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	9,615	10552	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	8,750	9500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5,262	3856	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	3,923	4125	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	9,152	8090	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	10,552	11,693	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	10,552	11,693	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	27,445	119,251	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	0	0	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)		<input checked="" type="checkbox"/>		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)			<input checked="" type="checkbox"/>	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

Michael Glegg

Date

16/05/25

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

19/05/2025

as recorded in minute reference:

MINUTE REFERENCE

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

11-10-25

BOLTON PARISH COUNCIL

RISK ASSESSMENT AND MANAGEMENT ACTIONS – reviewed and updated on 19th May 2025

Risk	Management Action
Public Liability	Insured with Aviva (via BHIB) £10 million until 31 st May 2025
Employer Liability	Insured with Aviva £10 million
Uninformed/Illegal operation	<ol style="list-style-type: none"> 1. Training of clerk/council where necessary. 2. Purchase of appropriate handbooks. 3. Membership of CALC/NALC. 4. CALC/NALC newsletter circulated to all
Member's interests conflicting with business.	<ol style="list-style-type: none"> 1. Code of conduct adopted and register of interests maintained. 2. Each member provided with Standing Orders and other relevant policy documents.
Breach of data protection regulations	Adhere to GDPR Data protection policy published on web-site & emails IT security measures in place
Access to funds/accounts	Minimum of 3 signatories approved for each account with minimum of 2 to sign. Clerk not an authorised signatory.
Fraud and loss of funds	<ol style="list-style-type: none"> 1. Financial regulations adopted 2. Internal Auditor appointed 3. Insurance covered
Under insurance	<ol style="list-style-type: none"> 1. Annual review of values. 2. Automatic inflation linked insurance
Property loss and damage	Appropriate items specifically included in Insurance policy, asset register updated regularly & insurance company informed Security arrangements reviewed.
Loss of Chairman	Vice Chairman appointed annually
Loss of Clerk	Chairman understudies
Loss of records	Paper records stored securely Computer records backed up regularly on external hard drive and memory stick

Adopted 19th May 2025

Chairman..........

BOLTON PARISH COUNCIL ASSET REGISTER, May 2025

Item	Location	Purchase date	Purchase price	Replacement value	Comments
Filing Cabinet	North End Farmhouse	2003	98.55	130.00	
4 bench seats	Bottom Colby Road, Bolton Lodge lane , by school village green	various	1,050.00	2000.00	
Map display/seat	village green	10 08 07	5,434.38	7000.00	
Bus Shelter	by hall	20 09 10	8,776.08	11000.00	
7 x Notice boards	In community shelter	20 09 10	1,430.13	1830.00	
North End Street sign		21 01 11	53.40	65.00	
Slate signs x 3	outside memorial field, by water troughs, pinfold	06 01 12	579.60	670.00	
Flag Pole	outside hall	15 05 12	169.00	196.00	
Flags x 3	in hall	15 05 12	104.00	120.00	
Jubilee Planter	east end village	21 12 12	835.20	968.00	
Oak sapling sign	memorial hall field	21 01 13	82.80	93.00	
Village pinfold & walls	Colby road	unknown	1.00	500.00	
HP Office Jet Pro Printer	North End Farmhouse	06 02 14			written off March 21
Defibrillator	memorial Hall wall	18 03 14	2,644.00	2880.00	
Speed Indicator device	shared with 2 villages	06 05 15	2,940.00	3145.00	
Agamemnon compost bins	in memorial Hall field	20 03 17	334.00	347.00	
wheelbarrow	in shed behind memorial hall	20 03 17	45.00	47.00	
Keter Manor pent shed	behind memorial hall	20 03 17	322.00	334.00	
Timberpro multi-garden tool	in shed behind memorial hall	20 03 17	150.00	156.00	
Dell Laptop	north End Farmhouse	20 03 17	414.00		written off 6/05/24
Epsom multimedia projector	Memorial Hall	14 07 17	1.00	140.00	
LED footway lights x 10	As per map	26 10 18	1.00	25000.00	
Belling cooker	Bolton Memorial Hall	06.09 18		1,203.00	N/A Gifted to memorial hall; minute 048/18/19
Epsom printer	North End farmhouse	09.02.21	220.00		written off Oct 22
Running path	Primary school	22-Apr-20		4,374.60	N/A Gifted to primary school, minute 105/19/20
20 Lanova Laptops	Primary school	23-Jun-20		9,253.26	N/A Gifted to primary school, minute 6/20/21
Grass strimmer	in shed behind memorial hall	12-Sep-20	120.00	120.00	
Interactive Tilt Table	Bolton Nursery	04-Dec-20		3,588.00	N/A Gifted to Bolton Nursery, minute 117/20/21
Projector	N/A	01/12/2020		300.00	N/A Gifted to Eden valley Young Farmers minute 117/20/21
Wooden Gazebo	Bolton memorial Field	22/01/2022	10499.00	11000.00	
Pump Track	Bolton memorial Field	25/03/2022	49,710.00	50000.00	
Cannon Pixma printer	North End Farmhouse	18/10/2022	98.00	110.00	
Notice board	Colby Road	20/03/2023	630.00	700.00	
Park bench	Bolton Memorial Field	20/03/2023	760.00	840.00	
ACER lap top	North End Farmhouse	02/05/2024	599.99	599.99	
Box for newspapers	Wayside	26/02/2025	124.98	124.98	
			88,227.11	119391.00	

REVIEWED AND UPDATED 19th May 2025

Signed 19 May 2025


 Chairman