

Bank reconciliation –

This reconciliation must include **all** bank and building society accounts and other short-term investments*. It **must** agree to Box 8 in the column headed "Year ending 31 March 2025" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name _____ SELLINDGE _____

Financial year ending 31 March 2025

Prepared by _____ Linda Hedley, Clerk & RFO _____ (Name and Position)

Date _____ 12/08/2025 _____

Balance per bank statements as at 31 March 2025:	£	£
e.g. Current account		31,473
Deposit account		187,216
High interest account		600,000
Building society premium a/c		11,597
Petty cash float (if applicable)		0
Less: any un-presented cheques at 31 March 2025 (normally only current account)		0
Cheque number		0
Add: any un-banked cash at 31 March 2025		
e.g. Allotment rents banked 31 March 2025 (but not credited until 1 April 2025)		0
Net balances as at 31 March 2025		830,288
<i>The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:</i>		
CASH BOOK		
Opening Balance 1 April 2024		80,361.
Add: Receipts in the year		910,669.25
Less: Payments in the year		160,742.79
Closing balance per cash book [receipts and payments book] as at 31 March 2025 (must equal net balances above)		830,288

SELLINDGE PARISH COUNCIL

INTERNAL AUDIT REPORT 2024-25

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2024-25 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2024-25 Annual Governance & Accountability Return.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

As a result of my audit and my discussion with your Clerk I was able to answer 'YES' to most of the relevant questions contained in the AIAR for 2024-25. I have answered "No" to questions L and N.

I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit that took place on 12 August 2025.

PREVIOUS AUDITS:

External Audit 2023-24:

Mazars' Certificate for 2022-23 was issued on 1 October 2024 qualified and with a comment in respect of the bank reconciliation. The qualification for not implementing recommendations from the previous year probably relates to the comment about bank reconciliations which was made last year.

The Council has not yet considered the external auditor's report.

Internal Audit 2023-24:

I have reported in the three previous years that the Council has not completed Statements of Internal Control as required annually (Reg 6 Accounts & Audit Regulations 2015). A Statement of Internal Control is also missing for 2024-25.

FINDINGS THIS VISIT:

During the audit I carried out sufficient work to enable me to complete the Annual Internal Audit Report. I concentrated on the trail from the annual accounting statement back to the receipts & payments A/c and bank statements while testing transactions to invoices or other supporting documentation. I have also reviewed the Council's minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

I found the accounts to be accurate and up to date.

I have answered "No" to questions L and N on the AIAR because at the date of my visit neither the 2023-24 audited accounts nor the 2024-25 unaudited accounts had been posted to the Council's website as required by the Accounts & Audit Regulations 2015.

The Council has invested most of the s106 money it received during 2024-25 with CCLA which should deliver a market rate in interest earned. The smaller sum invested with NS&I hasn't produced anything like a reasonable return and in my view the account should be closed and the sum invested elsewhere.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
19 August 2025

SELLINDGE PARISH COUNCIL

Supplementary report to accompany AIAR 2024-25

My answers to the questions A-N on the AIAR include "No"" and Not covered" responses and the explanations for these answers are set out in this report.

F Petty cash – Not covered

None held.

K Exempt – Not covered

Means not applicable as the Council was not exempt in 2023-24.

L Publication – No

At the date of my audit neither the audited 2023-24 AGAR nor the unaudited 2024-25 package were on the website

N 2023-24 AGAR – No

At the date of my audit the audited 2023-24 AGAR package was not on the website

Lionel Robbins
Independent Internal Auditor
19 August 2025

Instructions:

Please complete the coloured boxes with figures per the AGAR and figures for earmarked reserves. The 'Explanation Required?' box will indicate whether an explanation is required to explain reserves exceeding the tolerable threshold set by Forvis Mazars (1.15 x the higher of precept and total payments). If explanations are required, please document these in the rows below (*insert more rows where required*). Once a sufficient amount of explanations has been provided, this will be shown with a 'Yes' in the 'Explanation sufficient?' line.

Box 2 Precept

73,500

 x 1.15 = 84,525

Box 4 Staff costs

70,277

Box 5 Loan interest / capital repayments

0

Box 6 Other payments

90,466

160,743 x 1.15 =

104,036

Max level of reserves

Box 7 Balances carried forward

830,228

Explanation required?

Yes

Explanation(s) for earmarked reserves: **NB: NOT 'general' funds/reserves**

106 money ring fenced

700,000

CIL payment

72,359

NS&I account, reserves for emergency

11,597

783,956

Reserves not earmarked 46,272

Explanations sufficient?

Yes
