

BRASTED PARISH COUNCIL
Notice of conclusion of the audit

Annual Return for the year ended 31st March 2025

Section 25 of the Local Audit and Accountability Act 2014

Accounts and Audit (England) Regulations 2015

	Notes
<p>1. The audit of accounts for the Council for the year ended 31 March 2025 has been concluded.</p> <p>2. The Annual Governance and Accountability Return is available for inspection by any local government elector of the area of the Council /Meeting (a) on application to:</p> <p>(b)</p> <p>A HANSON, PARISH CLERK & RFO, PO BOX 576, SEVENOAKS TN13 9RT</p>	<p>(a) Delete as appropriate</p> <p>(b) Insert name, position and address of the person to whom local government electors should apply to inspect the Annual Return</p>
<p>2. Copies will be provided to any local government elector on payment of £1 (c) for each copy of the Annual Return.</p> <p>Announcement made by: (d) A HANSON, PARISH CLERK & RFO</p> <p>Date of announcement: (e) 30/9/2025</p>	<p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert name and position of person placing the notice</p> <p>(e) Insert date of placing of the notice</p>

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BRASTED 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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
	<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:

9/6/2025

and recorded as minute reference:

10.2.1

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

Chair

Clerk

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Section 2 – Accounting Statements 2024/25 for

BRASTED PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	69,288	76,684	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	39,817	38,817	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	29,107	38,543	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	16,428	16,546	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	45,100	64,948	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	76,684	72,551	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	76,684	72,551	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	563,142	576,625	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)		✓		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

8/6/2025

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

9/6/2025

as recorded in minute reference:

10.2.2

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

Section 3 – External Auditor's Report and Certificate 2024/25

In respect of

Brasted Parish Council

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 2025; 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 2024/25

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.

Other matters not affecting our opinion which we draw to the attention of the authority:

Not Applicable.

3 External auditor certificate 2024/25

We 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 2025.

*We do not certify completion because:

Not applicable

External Auditor Name

Forvis Mazars LLP, Newcastle Upon Tyne, NE1 1DF

External Auditor Signature

Forvis Mazars LLP

Date

26 September 2025

Annual Internal Audit Report 2024/25

BRASTED PARISH 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.			✓ N/A
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")			✓ N/A
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

11/05/2025

Name of person who carried out the internal audit

HELEN SYMONDS

Signature of person who carried out the internal audit

[Redacted Signature]

Date

20/05/2025

*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).

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 Brasted Parish Council _____

Financial year ending 31 March 2025

Prepared by A Hanson (Clerk & RFO) _____ (Name and Position) Date 6 April 2025 _____

Balance per bank statements as at 31 March 2025:	£	£
Current account		72,550.54
Petty cash float (if applicable)		-
Less: any unpresented cheques at 31 March 2025 (normally only current account)		-
Cheque number		
Add: any un-banked cash at 31 March 2025		-
e.g. Allotment rents banked 31 March 2025 (but not credited until 1 April 2025)		-
Net balances as at 31 March 2025		72,550.54
<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		76,684.24
Add: Receipts in the year		77,360.29
Less: Payments in the year		(81,493.99)
Closing balance per cash book [receipts and payments book] as at 31 March 2025 (must equal net balances above)		72,550.54

Statement of Variances - Year ended 31 March 2025

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a percentage change between years.
2. If the variance is within 15%, no explanation is required. However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'adjusted' line.

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2023-24	2024-25	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	39,818.00	38,817.00	- 1,001.00	-2.5%	
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			- 1,001.00	-2.5%	No further explanation needed
Box 3: Total other receipts	29,106.67	38,543.29	9,436.62	32.4%	
Nursery income	16,509.00	15,203.00	2,694.00		New daily rates from September 2024 charged to nursery.
VAT Refund	4,537.00	7,860.00	3,323.00		Higher VAT reclaim due to increased expenditure.
			-		
			-		
Box 3: Total other receipts (adjusted)			3,419.62	11.7%	No further explanation needed
Box 4: Staff costs	16,428.00	16,546.00	118.00	0.7%	
			-		
			-		
			-		
Box 4: Staff costs (adjusted)			118.00	0.7%	No further explanation needed
Box 5: Loan interest/capital repayments	-	-	-	#DIV/0!	
			-		
			-		
			-		
Box 5: Loan interest/capital repayments (adjusted)			-	0.0%	No further explanation needed
Box 6: Other payments	45,100.00	64,948.00	19,848.00	44.0%	
Pipers Green car park tarmac resurfacing	-	7,000.00	7,000.00		
Treeswork	2,360.00	5,370.00	3,010.00		
New height barrier	-	4,199.00	4,199.00		
			-		
Box 6: Other payments (adjusted)			5,639.00	12.5%	No further explanation needed
Box 9: Fixed assets plus long-term investments	563,141.65	576,625.28	13,483.63	2.4%	
Height Barrier	-	4,199.00	4,199.00		
Defibrillator	-	1,354.00	1,354.00		
Pipers Green car park resurface	-	7,000.00	7,000.00		
New noticeboard	-	890.00	890.00		
New dog bin	-	181.88	181.88		
Recreation Ground bollards	-	89.00	89.00		
Recreation Ground posts	-	418.92	418.92		
Remove old pavilion door (replaced 23/24)	-	650.00	650.00		
Remove old height barrier (replaced 24/25)	-	1,000.00	1,000.00		
New bench on Green x 2	-	1,000.83	1,000.83		
			-		
			-		
Box 9: Fixed assets plus long-term investments (adjusted)			-	0.0%	No further explanation needed
Box 10: Total borrowings	-	-	-	#DIV/0!	
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			-	0.0%	No further explanation needed