

Those present:

Cllr Hawes (Chair)
Cllr Bell
Cllr Gilbert
Cllr Goldie
Cllr Page
Cllr Rogers
Cllr St Joseph
Michelle Curtis (Parish Clerk/RFO)
4 members of the public

1. Apologies for Absence

No apologies were received; all members were present.

Apologies were noted from District Councillors Stephens and Thompson.

2. Declarations of Interest

There were no declarations of interest disclosed.

3. Public Forum

The Clerk advised that a resident had emailed to ask if the Parish Council can consider having quotations for work being carried out on behalf of the Parish Council being advertised on Facebook and the website, so people can tender for a job to be done in the village.

The Chair advised that, as the resident's suggestion is for a change in the current processes, this needs further discussion and will be considered further by the Finance and Policy Committee.

4. County Councillor and District Councillors

There were no County or District Councillors present.

5. Minutes

- 5.1 Resolved:** The minutes of the Extra-Ordinary Parish Council Meeting held on 6th May 2025 be approved as a true and accurate record of the meeting. Proposed by Cllr Page, seconded by Cllr Rogers. Unanimously agreed by those who attended.

The Chair signed the Minutes.

- 5.2 Resolved:** The minutes of the Annual Statutory Parish Council Meeting held on 6th May 2025 be approved as a true and accurate record of the meeting. Proposed by Cllr Gilbert, seconded by Cllr Golide. Unanimously agreed by those who attended.

The Chair signed the Minutes.

6. Planning Applications

6.1 Application No: 25/00456/TCA PP-13998865

Proposal: T1 Yew tree - Crown Lift to 6m to allow clearance from highway as per instruction from Essex County Council.

Location: St Mary's Church, Church Street Tollesbury

Resolved: Unanimously agreed to recommend approval of this application.

Cllr St Joseph declared an interest in agenda item 6.2 at this stage, as the applicant is a friend.

Cllr St Joseph left the meeting.

6.2 Application No: 25/00412/PACUAR PP-13888431

Proposal: Prior approval for the change of use of two agricultural buildings to five dwellinghouses with building operations reasonably necessary for the conversion

Location: Units 1 And 2 Old Hall Farm Old Hall Lane Tolleshunt D'Arcy

Resolved: Agreed by the majority to recommend refusal of this application for the following reason:

- Potential damage to the rural location.

Cllr St Joseph returned to the meeting.

6.3 To consider any other planning applications from Maldon District Council received after publication of the agenda – None received.

7. Planning Decisions

7.1 24/00951/HOUSE - Waverley 39 Wycke Lane - Approved

7.2 25/00162/HOUSE - 1 Genesta Close – Refused

7.3 25/00150/WTPO - The Tollesbury Practice 25 High Street - Approved

7.4 25/00149/LDP - Mount Ash 1 Mell Road - Approved

7.5 25/00048/HOUSE - Mount Ash 1 Mell Road - Approved

8. Internal Audit

8.1 Internal Auditor's Report

Councillors received the report (Appendix A) and recommendations from the Internal Auditor:

1. Review the level of its reserves to ensure that it continues to comply with its reserves policy.
2. Reconsider the need to prepare a 3-year forecast, including any recommendations for the use or accumulation of reserves when setting the budget and precept for 2026/27.
3. Review the Fidelity Guarantee insurance cover.

Action: The recommendations from the Internal Auditor are to be reviewed at the next meeting of the Finance and Policy Committee.

8.2 Effectiveness of the Internal Audit

Councillors reviewed the Effectiveness of Internal Audit as prescribed in the 'Governance and Accountability Manual'. (Appendix B).

9. Accounts 2024/25

9.1 Accounts 2024/25

Resolved: Unanimously agreed to approve the 2024/25 accounts (Appendix C).

The Chair and Responsible Financial Officer signed the accounts 2024/25.

9.2 Annual Governance and Accountability Return 2024/25

The Annual Governance and Accountability Return (Appendix D) were completed as follows:

Section 1 – Annual Governance Statement

Section 1 was completed and signed by the Chair and the Clerk.

Section 2 – Account Statement

Section 2 was completed and signed by the Chair and the Clerk, who is also the Responsible Financial Officer.

The Council was very pleased with the report's conclusions, and a vote of thanks was given to the Parish Clerk for her hard work in a more demanding local government environment.

10. Finance

10.1 Funds transferred within the Council's banking arrangements

The schedule of funds transferred within the Council's banking arrangements was received and noted (Appendix E).

10.2 Deposit Accounts

Resolved: Unanimously agreed to ratify the decision made at the Parish Council meeting held on 6th May 2025, to approve the proposal from the Finance & Policy Committee to move some of the Parish Council funds into Deposit Accounts as follows:

1. A further £25,000 be transferred into the Unity Trust Instant Access Saver Account.
2. To deposit £50,000 into a Local Council 90-Day Notice Deposit Account with Hinckley & Rugby Building Society, which is long-established and specialises in local council investment. The current interest rate is 3.4%.

The Clerk confirmed that the bank transactions had been completed.

11. Finance & Policy Committee

Draft Minutes

The draft minutes of the Finance & Policy Committee meeting held on 30th April 2025 were received and noted.

12. Recreation Ground

12.1 Verbal report from the Recreation Ground Committee

Cllr Gilbert reported:

- The football fundraising event was taking place on Sunday, 22nd June 2025.

- There was no date for the removal of the skate park.
Action: Clerk to speak to the contractor to find out when the work will take place.

12.2 Monthly Inspection Report

The Monthly Inspection Report dated 27/04/25 was received and noted. There were no new issues raised.

13. Environment & Amenity (Allotments, Burial Ground, Hasler Green, Woodrolfe Green, Streetlight, Dog/Litter Bins, Highways, Footpaths)

13.1 Draft Minutes

The draft minutes of the Environment & Amenity Committee meeting held on 23rd April 2025 were received and noted.

13.2 Replacement Dog Bin

Resolved: Unanimously agreed to approve the proposal from the Environment and Amenity Committee to purchase a replacement dog bin at the Recreation Ground. The costs are as follows:

Glasdon UK – Dog Bin - £242.00 + £12.50 delivery + VAT

Bonz Cairey – Removal/disposal of old bin and installation of new bin – £80 + VAT

Total – £334.50 + VAT

This would be funded from the Recreation Ground Maintenance budget.

14. Woodrolfe Hard

Verbal report from the Woodrolfe Hard Committee

Cllr Goldie reported that due to the meeting not being quorate, the meeting scheduled for 19th May 2025 had been cancelled. The meeting has been rearranged for Monday, 18th August 2025.

15. Woodup Pool

15.1 Draft Minutes

The draft minutes of the Woodup Pool Committee meeting held on 28th April 2025 were received and noted.

15.2 Land Registry

The Chair reported that following the last meeting, the Clerk had obtained a copy of the Conveyance document dated 1925. This has been sent to the Crown Estate, and we await a response.

The Chair advised that a visit to the Essex Records Officer with Cllr Stephens had been arranged to look at Parish Council records.

15.3 Woodup Pool Event - Toilets

Councillors considered the request from the Woodup Pool Event Organisers for the Parish Council to provide the toilets for the fundraising event on 21st June 2025.

Resolved: Unanimously agreed to pay for the toilets at the event, as per previous years. The toilets would cost £440 + VAT from Euroloo.

Resolved: The Clerk would arrange to pay for the toilets to secure the booking. This will be shown on the following payment schedule.

16. Standing Orders

Resolved: To adopt the updated Standing Orders V10.0

17. Website

17.1 Website Compliance Level WCAG 2.2AA

Resolved: Unanimously agreed to approve the proposal from the Finance and Policy Committee to accept the quotation from Phelan Barker for £1,200 + VAT to bring the website to compliance level WCAG 2.2AA. The work to be funded from the Earmarked Reserves – Community Support/Minor Projects.

17.2 Agendas and Minutes on the Website

Resolved: Unanimously agreed to approve the Finance and Policy Committee proposal to include Agendas and Minutes for Full Council and Committee meetings on the website for 3 years. The notes from the Neighbourhood Plan Working Group would remain on the website.

Action: Clerk to arrange with Phelan Barker.

18. Taylor's Charity

Councillors received the resignation letter from Jeremy Heigham, Chair of the Taylor's Charity.

Councillors acknowledge Jeremy's commitment to the charity for 22 years.

Action: Clerk to advertise the vacancy.

19. Public Space Protection Order

Councillors agreed on the response to the Public Space Protection Order survey.

20. Police Reports

The Police Reports (confidential) were received and noted.

21. Maldon District Council Community Engagement Team (formerly the Community Protection Officers - CPOS)

The report for April 2025 was received. It was noted that there was one Vehicle Move On (VMO).

22. Administration

The Clerk reported:

- Bus Shelter – The Clerk reported that the works to the bus shelter had commenced. The Contractor has advised that the existing distribution board is 40 years old and requires upgrading. The additional lights and the distribution board upgrade will be £1,104 + VAT. This was not included in the initial quotation.

Due to the Contractor currently on site doing the works, Councillors agreed that a decision was required at the meeting.

Resolved: Unanimously agreed to upgrade the distribution board and additional lights for £1,104 + VAT. Funds to be transferred from the EMR Community Support/Minor Projects to the EMR Amenities.

Action: The decision will be ratified at the next Parish Council meeting.

- Connexin – Residents had expressed concern regarding the proposal for wooden poles to be erected in various locations around the village. Connexin is contracted by Essex & Suffolk Water (ESW), who are in the process of installing smart water meters. Those who have smart water meters will be linked via the pole.

The devices are usually connected to streetlights, but poles will be installed

as not all rural locations have streetlights. The poles will be wooden up to 12 meters high. The poles can be erected under permitted development, as it is for a utility company.

Cllr Durham has advised that ESW, Connexion, Essex County Council, and Maldon District Council (MDC) are currently in discussion. The ability to stop this is very limited, and they are working to find a more equitable solution.

An email has been sent to the MDC Planning Department and Cllr Durham regarding the two poles planned to be installed in the conservation area, and the one due to be installed on the land opposite the Sail Lofts. A copy of a map showing the location of the poles to be installed has also been requested.

- The Licence Agreement between Tollesbury Parish Council and Tollesbury Climate Partnership has now been signed. The Agreement is to be reviewed at the beginning of 2026. The annual licence fee has also been received.
- A copy of the artwork for the sign for the Community Orchard has been distributed to Councillors. Councillors were happy with the proposed signage.
- Cemetery – The water tap opposite the car park is leaking. ESW will be attending on Friday to disconnect the supply so we can have repairs carried out to the water tap.
- A request has been received from a Scouts partner group for permission for them to camp on Woodrolfe Green for one night on either 30th or 31st May 2025.

Councillors were happy for the Scouts partner group to camp at Woodrolfe Green for one night.

Action: Cllr Rogers to notify the Scouts partner group that horses are stabled in the adjacent field.

Action: Clerk to notify the landowner of the adjacent field.

- The Chase – The Clerk reported that she had been contacted by a resident regarding the vehicle movement in The Chase, which is an access road. There are signs at each entrance of the road indicating “No motor vehicles allowed” except for access. Although this is a highway issue, would the Parish Council consider putting a notice on Facebook to remind/educate people of the sign, the location (i.e. the Chase) and its meaning?
Action: Clerk to put a notice on Facebook to remind residents that The Chase is an access road for residents of The Chase.
- Welbeck – The public meeting to hear the residents' views on the outline planning application for 159 houses is being held on Tuesday, 10th June 2025, commencing at 7pm in The Centre.
- Cllr Stephens had spoken with Lewis & Scott who have confirmed:
 - 1) They will ask their workers not to park in the Woodrolfe Green Car Park. However, today their workers were parked on the pavements instead, and on the double yellows. Cllr Stephens has requested that Lewis & Scott open up the field opposite the site for worker parking, as per the planning permission.
 - 2) They also acknowledge that they owed the Parish Council a reply about the football club money – they have been waiting till they have some firm planned marketing dates, before replying.
- Cllr Stephens also contacted MDC regarding the precept being paid in one instalment. MDC advised that a discussion had taken place with their Lead Finance Specialist, and it is recognised that they need to communicate better

with the parish councils regarding the precepts. Next year, they are planning to ask the parish councils for their preference on how they would like their payments.

23. Community Matters

To receive information only or note future agenda items

24. Dates of the Next Meetings

Full Council Meeting

Tuesday 3rd June 2025 – 7.30pm – Pavilion

Committee Meetings

Recreation Ground Committee – 4th June 2025 – 7.15pm – Pavilion

Woodrolfe Hard Committee – 18th August 2025 – 7pm - Pavilion

Environment & Amenity Committee – 27th August 2025 - 7pm – Pavilion

Woodup Pool Committee – 8th September 2025 – 7.30pm – Pavilion

Finance & Policy Committee – 23rd September 2025 – 7pm – Pavilion

Personnel Committee – February 2026 – Date to be confirmed

The Chair closed the meeting at 8.58pm.

Signed:..... Date:.....

TOLLESBURY PARISH COUNCIL

INTERNAL AUDIT REPORT 2024 / 2025

**M Howard (F.C.P.F.A.)
Internal Auditor
May 2025**

Introduction

I have now completed my audit for 2024/2025 using the agreed schedule of works as the basis of my review. I discussed the agreed schedule of works with the RFO and changes were requested to comply with the requirements of the external auditor.

I would again like to take this opportunity to express my appreciation to Mrs. Curtis for her assistance and for the straight forward and helpful way with which she presented the Council's procedures and records.

Findings

A summary of my findings and details of the extent of my review can be found in Appendix A. The findings I would highlight are detailed below:

1. This accounting system, acquired 8 years ago, and the computerised payroll system were successfully operated by the Council during 2024/25. The system is reconciled with the bank accounts monthly, the quarterly VAT claims and the computerised payroll system. During 2024/25 I was able to check to my satisfaction each of these reconciliations.
2. The Council have acquired an enhancement to the RBS system, for recording the Council's assets. During 2024/25 I was able to check to my satisfaction that these records are consistent with the insurance records and the asset figures shown on Section 2 of the Annual Return or AGAR.
3. The RBS system plus bespoke excel spread sheet reports are used to produce budgetary control reports which enable the Council to identify any significant variations from its approved budget.
4. The systems also provide the base for the Council's financial year end arrangements and the year-end accounts including Section 2 of the Annual Return or AGAR.
5. The Council were provided with the accounts prepared by the system for approval on the 20th May 2025.
6. During the year the Council's reserves have increased from £73,276 to £101,784 the monies for which are all held at the Co-op bank except for £65,173 held at the Unity Trust Bank.

Earmarked reserves have increased from £14,427 to £21,276 whereas unallocated reserves have increased from £58,849 to £80,508.

The advised level of total reserve is the annual income figure, to fully cover a 6 months expenditure, but can be varied. 6 months. Expenditure **per Section 2 of**

the 2025 AGAR is £59,524 which is less than the total reserves and the unallocated reserve.

This appears NOT to comply with the Council's Reserves Policy.

7. I have confirmed that during 2024/25, PAYE and NI requirements were properly applied.
8. External Audit guidance on Fidelity Guarantee insurance cover is half the precept plus the year-end balance. This would give a figure for 2024/25 of £160,913. In the approved risk assessment the cover shown is £150,000. The insurance policy for 2024/25 also shows the cover as £150,000.
9. I have agreed with the Clerk the figures to be included in Section 2 of the 2025 Annual Return. She has also provided me with a copy of the explanations of significant variances with the previous year required by the external auditor.

Recommendations

With reference to the above findings, I recommend that the Council:-

- 1 Review the level of its reserves to ensure that it continues to comply with its reserves policy.
- 2 Reconsider the need to prepare a 3 year forecast, including any recommendations for the use or accumulation of reserves when setting the budget and precept for 2026/27.
- 3 Review the Fidelity Guarantee insurance cover.

Opinion

Since her appointment Mrs. Curtis has been very good at managing and maintaining the Council's financial systems and records. I have found after checking of the data held on the computerised accounting system that it is correct and consistent with budget reports, the data held by the bank, the payroll system and that included on VAT returns.

During 2024/25, Mrs Curtis, with the Council's support, has continued to strive to improve the Council's Procedures and Financial Management including the operation of the computerised accounting system.

I am confident that Mrs Curtis will continue to perform as a very effective Responsible Financial Officer with the Council's continued support.

M G. Howard F.C.P.F.A.
18th May 2025

SCHEDULE OF WORKS.		AUDIT FINDINGS
	To ensure that the Council has:	
1	Adopted Standing Orders	Revised Standing Orders adopted March 2020 following changes in the law related to Parish Councils financial management and administration including the new audit arrangements. They were reviewed in May 2025 but and appropriate changes were made to Financial NALC issued new model Standing Orders April 2018 NALC issued new model Financial Regulations April 2024
3	Appointed a Responsible Financial Officer	As per Mrs Curtis's Contract of Employment she is the Council's Responsible Financial Officer as required by Section 151 of the Local Government Act 1972. During 2010/11 she achieved the CILCA qualification via training provided by EALC and supported by the Council which enables her to perform her RFO duties more effectively
4	To ensure that the computerised accounting system is properly maintained, up to date balanced and consistent with the bank and supporting accounting records	During the audit the computerised accounting system was extensively tested & found to be consistent with the Final Accounts for 2024/2025 & the payroll system. It was also regularly reconciled with Bank Accounts and VAT claims. RBS Alpha system meets Council requirements.
5	To ensure that items or services have been procured in accordance with the procedures laid down in the Financial Regulations	NO MAJOR ITEMS OF EXPENDITURE WERE PROCURED DURING 2024/25
6	To ensure that VAT has been identified, recorded and returned.	Tollesbury Parish Council is registered for VAT and required to complete quarterly returns. The return for the quarter ended 31/03/25 has been checked and found to be consistent with the computerised accounting system. Since 01/04/12 VAT returns have been submitted online to HMRC
7	To ensure that Section 137 expenditure has been separately recorded and is within statutory limits.	Agreed Section 137 limit 2024/25 2173 electors @ £10.81 = £23,490 During 2024/25 per the Accounts a maximum of £380 was actually spent.
8	To identify whether the Minutes indicate any unusual financial activity.	On the 4th May 2021 the Council resolved to adopt a formal "Reserves Policy" for the first time. The level of financial reserves held by the Council will be agreed by the Parish Council during the discussions held regarding the setting of the budget for the next financial year All virements of funds must be agreed by full Council
		The advised level of total reserve is the annual income figure, to fully cover a 6 months expenditure, but can be varied. As at the 31/03/25 total reserves were £101,784 and 6 months expenditure £59,525 (As at 31/03/24 reserves were £73,276 & 6 months expenditure £131,320)

	<u>SCHEDULE OF WORKS.</u>	<u>AUDIT FINDINGS</u>
		The total reserves as at 31/03/25 were £101,784 of which £21,276 were earmarked and £80,508 were General Reserves. Problems at the Pool in 2025 may require part of the General Reserve to be used for remedial work requiring a 3 - 5 year financial plan to replenish the reserve balances
9	To check that the Parish Council carries out an annual risk assessment and annually reviews its insurance cover.	A Comprehensive Risk Assessment document was prepared which was formally approved by the Council on the 24 March 2025.
10	To check that internal financial controls are adequate and regularly reviewed.	The financial appendices of the formal Council Minutes include signed financial appendices which provide a full audit trail providing proof of the Councils approval of payments being made
11	To ensure that the Parish Council has prepared an annual budget in support of its precept.	A detailed annual budget was prepared by the Finance Committee and a precept of £118,257 proposed for 2025/26. This was approved by the Council on 17/12/24
12	To check that expenditure incurred is regularly compared to the budget and variances reported to the Parish Council.	Monthly Budgetary Control Reports are considered by the Council using data provided by the RBS Alpha system together with known commitments
13	To check that income is properly recorded and promptly banked.	Audit checks found that income is properly recorded and promptly banked
14	To check that the insurance cover in place is appropriate and adequate.	Insurance cover reviewed against the asset register & appears to be consistent. Insurance for photocopier is part of the lease payment
15	To check that the precept recorded in the computerised accounting system agrees with Maldon District Council's notification.	The £118,257 precept for 2024/25 was collected in 2 installments on the 7/05/24 and 27/08/24.
16	To ensure that security controls over cash are adequate and effective.	Security controls over cash appear adequate as income is promptly banked and there is a safe in the Clerk's office. No amounts of cash held above £200
17	To check that out of pocket expenses are recorded and supported by VAT invoices/receipts where applicable.	Audit test checks found that out of pocket expenses are recorded and supported by VAT invoices/receipts where applicable
18	To check that salaries and other payments made agree with those approved by the Council and that where applicable PAYE / NIC has been operated properly by the Council as an employer.	For 2024/25 the Clerk was paid £[REDACTED] per hour for 30 hours per week up to 31/10/23 then NJC, [REDACTED] from 1/11/24 (Council Minutes on 05/11/2024) @ £[REDACTED] for 30 hours from 01/11/24. Where applicable PAYE & National Insurance has been properly operated by the Clerk on the Council's behalf. Her online submission of year end has been successfully made for 2024/25. I understand that the monthly annual pensions return required by Essex Pensions Fund have been submitted. Home Expenses of £133.33 per month are paid to the Clerk. £312 has not been taxed and £1,288 has been taxed as per HMRC guidance
19	To check that a register of all material assets and investments owned by the Council is kept, and is up to date, and tallys with the insurance valuations for those assets.	Checked that a register of all material assets and investments owned by the Council is kept, & is up to date, and consistent with the insurance cover & new audit requirements. Currently the value of assets per the AGAR is £511,435 whereas the insurance cover is £753,656 excluding items which are not insured
20	To check that bank reconciliations are carried out regularly and that there are no unexplained balances.	Bank Reconciliations are carried out monthly and reported to the Council. It was possible to verify the £106,295.12 balances shown on the year end accounts with bank statements and supporting correspondence.
21	To check that the year-end accounts are prepared on an Income and Expenditure basis, that they agree to the computerised accounting system and that there is an audit trail from the underlying financial records to the accounts.	Year End Accounts as at 31st March 2025 are prepared on an Income and Expenditure basis which agree with the computerised accounting system and which provides an audit trail to the underlying financial records. Debtors & Creditors identified and checked
22	To prepare a written report to Tollesbury Parish Council as soon as practicable after preparation of Annual Accounts & Annual Return In exceptional circumstances such as the discovery of a major loss, break down in controls, or significant non-compliance with laid down systems and procedures the Internal Auditor will report personally to the Council.	Report issued 18 MAY 2025
23	To carry out any other work required enabling the internal auditor to complete the "Annual Internal Audit Report" of the AGAR In 2024/25 I am required to confirm that: the authority during the previous year	
	1) Provided for the period for the exercise of public rights...on the website	The notice for the 23/24 exercise of public rights was uploaded to the website in 4 JUNE 2024
	2) Complied with the publication requirements for the AGAR	In 2023/24 the Council complied with the AGAR publication requirements

Internal Audit Review Checklist – Part 1 - Meeting Standards

Expected standard	Evidence of achievement	Yes or No	Areas for development
1. Scope of internal audit	Terms of reference for internal audit were (re) approved by full council. Internal audit work takes into account both the council's risk assessment and wider internal controls. Internal audit work covers the council's anti-fraud and corruption arrangements.	Yes	
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations). Reports are made in own name to management. Internal audit does not have any other role within the council/board.	Yes	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary.	Yes	
5. Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council. Internal audit has reported in accordance with the plan.	Yes	

Internal Audit Review Checklist – Part 2 – Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of achievement	Yes or No	Areas for development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Yes	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes	
Add value and assist the organisation in achieving its objectives.	The council make positive responses to internal audit's recommendations and follows up with action if called for.	Yes	
Be forward thinking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements	Yes	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes	
Ensure the right resources are available	Adequate resource is made for internal audit to complete its work. Internal audit understands the council and the legal corporate framework in which it operates.	Yes	

Tollesbury Parish Council Current Year

Income and Expenditure Account for Year Ended 31st March 2025

31st March 2024		31st March 2025
	Operating Income	
115,942	Administration	123,001
1,214	Amenities	1,265
9,356	Cemetery	18,778
170	Pavilion	135
3,574	Rec Ground	2,441
1,493	Woodrolfe Hard	1,938
131,749	Total Income	147,557
	Running Costs	
53,982	Wages	64,408
12,633	Administration	12,174
3,594	Amenities	3,834
7,280	Cemetery	7,395
1,982	Pavilion	1,387
21,672	Projects	4,626
9,960	Rec Ground	11,770
5,000	Street Clean	400
4,488	Street Light	4,689
881	Woodrolfe Hard	1,015
5,480	Woodup	2,967
630	S137 Expenditure	380
3,735	Other	4,005
131,319	Total Expenditure	119,049
	General Fund Analysis	
47,771	Opening Balance	58,849
131,749	Plus : Income for Year	147,557
179,520		206,406
131,319	Less : Expenditure for Year	119,049
48,201		87,357
(10,648)	Transfers TO / FROM Reserves	6,849
58,849	Closing Balance	80,508

Tollesbury Parish Council Current Year

Balance Sheet as at 31/03/25

31st March 2024

31st March 2025

	Current Assets		
306	Debtors	102	
1,985	VAT Control A/c	1,074	
77,534	Tollesbury Bank Accounts	106,295	
<u>79,825</u>		<u>107,471</u>	
79,825	Total Assets		107,471
	Current Liabilities		
6,549	Creditors	5,687	
<u>6,549</u>		<u>5,687</u>	
73,276	Total Assets Less Current Liabilities		101,784
	Represented By		
58,848	General Reserves		63,719
1,522	EMR Amenities		8,673
2,481	EMR Recreation Ground		9,771
1,298	EMR Community Support/Minor Pr		1,620
4,015	EMR Woodup Pool		6,389
1,000	EMR Pavilion Project		0
2,309	EMR Neighbourhood Plan		4,309
1,553	EMR Woodrolfe Hard		1,553
250	Harbour Project - R Lankester		250
0	EMR Woodup Pool Toilets		5,500
<u>73,276</u>			<u>101,784</u>

The above statement represents fairly the financial position of the authority as at 31/03/25 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____

Date : _____

Signed :
Responsible
Financial
Officer _____

Date : _____

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE 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. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			
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 <i>(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)</i> .			
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			
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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***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:

ENTER NAME OF AUTHORITY

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.			<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.			<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.			<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.			<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.			<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.			<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.			<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.			<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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of ENTER NAME OF AUTHORITY

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

(Except for the matters reported below)* 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not 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:

External Auditor Name ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

TOLLESBURY PARISH COUNCIL
SCHEDULE OF FUNDS TRANSFERRED WITHIN THE COUNCIL'S BANKING ARRANGEMENTS
TRANSFERS BETWEEN 1ST APRIL AND 18TH MAY 2025

May-25

Date	Amount Transferred	From	To	Detail
02.04.25	£200	Co-operative Current Account	Co-operative Account No. 2	Top up account to cover regular direct debits
02.04.25	£10,000	Co-operative Current Account	Unity Trust Bank	Top up account to cover online payments
04.04.25	£10,000	Co-operative Current Account	Unity Trust Bank	Top up account to cover online payments
15.04.25	£8,400	Co-operative Current Account	Unity Trust Bank	To reduce the balance of the Co-operative Current account due to precept being paid in one instalment
The following bank transfers were made as agreed at the Parish Council meeting on 06.05.25. Due to the precept being paid in one instalment from Maldon District Council, the funds held in the Parish Council accounts are over £85,000, which exceeds the FCS maximum for compensation. To secure the funds and to start earning interest, the Parish Council agreed to transfer £25,000 into the Unity Trust Instant Access Account and £50,000 into a new Local Council 90 Day Notice Deposit Account				
08.05.25	£20,000	Unity Trust Bank	Unity Trust Instant Access Account	
08.05.25	£9,000	Co-operative Current Account	Unity Trust Bank	
10.05.25	£5,000	Unity Trust Bank	Unity Trust Instant Access Account	
13.05.25	£20,000	Co-operative Current Account	Unity Trust Bank	
13.05.25	£100	Unity Trust Bank	Hinckley & Rugby Building Society	
14.05.25	£19,900	Unity Trust Bank	Hinckley & Rugby Building Society	
14.05.25	£20,000	Co-operative Current Account	Unity Trust Bank	
15.05.25	£10,000	Co-operative Current Account	Unity Trust Bank	
15.05.25	£20,000	Unity Trust Bank	Hinckley & Rugby Building Society	
16.05.25	£10,000	Unity Trust Bank	Hinckley & Rugby Building Society	

Signatory 1:

Name:..... Signed:..... Date:.....

Signatory 2:

Name:..... Signed:..... Date:.....