

Annual Internal Audit Report 2024/25

Madingley Parish Council

www.madingleyparishcouncil.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

Name of person who carried out the internal audit

09/04/2025 09/04/2025

John Alexander ACMA GCMA

Signature of person who carried out the internal audit



Date

09/04/2025

*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).

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.

Madingley 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: £21,967

Total annual gross expenditure for the authority 2024/25: £16,536

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
15/05/2025

I confirm that this Certificate of Exemption was approved by this authority on this date: 15/05/2025

Signed by Chair Date
15/05/2025

as recorded in minute reference:

Generic email address of Authority
clerk@madingleyparishcouncil.org.uk

Telephone number
01353749440

*Published web address

www.madingleyparishcouncil.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 2 – Accounting Statements 2024/25 for

Madingley Parish Council

	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	20,395	22,047	<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	17,634	20,015	<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	7,025	1,952	<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	9,517	10,278	<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	0	0	<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	13,491	6,258	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	22,047	27,479	<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	22,047	27,479	<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	44,365	44,365	<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	0	0	<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)		✓	
11b. Disclosure note re Trust funds (including charitable)			✓

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

15/05/2025

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

15/05/2025

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNED BY CHAIR OF MEETING

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Madingley 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"/>
			<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>

*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:

15/05/2025

and recorded as minute reference:

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

Chair

Clerk

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
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

www.madingleyparishcouncil.org.uk

Explanation of variances – pro forma

Name of smaller authority: Madingley Parish Council

County area (local councils and parish meetings only): South Cambs

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	20,395	22,047				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	17,634	20,015	2,381	13.50%	NO		
3 Total Other Receipts	7,025	1,952	-5,073	72.21%	YES		In 2024-25 the council had -£965.32 less VAT Reclaim, -£3912.32 less Insurance Reclaim and £293 less donation income, totalling £5170.64
4 Staff Costs	9,517	10,278	761	8.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	13,491	6,258	-7,233	53.61%	YES		In 2024-25 the council spent -£3290 repairs to play area, -£3082 drainage and open spaces, -£354 website spend, -£165 vilage hall hire, -£294 signage spend = £7185
7 Balances Carried Forward	22,047	27479				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	22,047	27,479				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	44,365	44,365	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** include a column headed "Year ending 31 March 2025" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are on a cash and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority:

Madingley Parish Council

County area (local councils and parish meetings only):

South Cambs

Financial year ending 31 March 2025

Prepared by (Name and Role):

Karen Peck

Date:

01/04/2025

	£	£
Balance per bank statements as at 31/3/25:		
Unity Trust Current	16507	
Cambridge Building Society	10971	
[add more accounts if necessary]		
		27479
Petty cash float (if applicable)		0
Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)		
[add more lines if necessary]		
		0
Add: any un-banked cash as at 31/3/25		
		0
Net balances as at 31/3/25 (Box 8)		27479

Payments over £100

Donations	25/04/2024	Unity Bank	General Power of Compete	Madingley Village Hall	1,375.00		1,375.00
Clerk's Salary	25/04/2024	Unity Bank	Clerk's Salary				
Clerk's Tax	25/04/2024	Unity Bank	tax and NI	HMRC	157.71		157.71
Clerk's Salary	24/05/2024	Unity Bank	Clerk's Salary				
Clerk's Tax	24/05/2024	Unity Bank	tax and NI	HMRC			
Play Area - Maintenance	24/05/2024	Unity Bank	maintenance	MWP	250.00		250.00
Clerk's Salary	25/06/2024	Unity Bank	Clerk's Salary				
Clerk's Tax	25/06/2024	Unity Bank	tax and NI	HMRC			
Insurance	25/06/2024	Unity Bank	Insurance	HISCOX	795.79		795.79
Clerk's Salary	25/07/2024	Unity Bank	Clerk's Salary				
Clerk's Tax	25/07/2024	Unity Bank	tax and NI	HMRC			
Subscriptions & Fees	25/07/2024	Unity Bank	Affiliation Fees	CAPALC	228.48		228.48
Footway Lighting	26/07/2024	Unity Bank	Street Light Energy	Southern Electric	156.30	7.82	164.12
Footway Lighting	26/07/2024	Unity Bank	Street Light Energy	Southern Electric	151.30	7.56	158.86
Clerk's Salary	23/08/2024	Unity Bank	Clerk's Salary				
Defibrillator	23/08/2024	Unity Bank	Defib Pads	Defib Store Ltd	142.00	28.40	170.40
Clerk's Tax	23/08/2024	Unity Bank	tax and NI	HMRC			
Clerk's Salary	25/09/2024	Unity Bank	Clerk's Salary				
Clerk's Tax	25/09/2024	Unity Bank	tax and NI	HMRC			
Play Area - Grass Cutting	25/09/2024	Unity Bank	Grass Cutting	Nurture Landscape Ltd	261.18	52.24	313.42
Village Hall - Grass Cutting	25/09/2024	Unity Bank	Grass Cutting	Nurture Landscape Ltd	365.76	73.15	438.91
Clerk's Salary	25/10/2024	Unity Bank	Clerk's Salary				
Clerk's Tax	25/10/2024	Unity Bank	tax and NI	HMRC			
Subscriptions & Fees	25/10/2024	Unity Bank	Scribe Accounts Renewal	Scribe	154.80	30.96	185.76
Clerk's Salary	18/11/2024	Unity Bank	clerk Salary				
Clerk's Tax	22/11/2024	Unity Bank	tax and NI	HMRC			
Website	22/11/2024	Unity Bank	Website Backup	Vision ICT Ltd	120.00	24.00	144.00
Clerk's Salary	20/12/2024	Unity Bank	Clerk's Salary				
Clerk's Tax	20/12/2024	Unity Bank	tax and NI	HMRC			
Clerk's Tax	21/01/2025	Unity Bank	tax and NI	HMRC			
Clerk's Salary	24/01/2025	Unity Bank	Clerk's Salary				
Clerk's Salary	25/02/2025	Unity Bank	Clerk's Salary				
Clerk's Tax	25/02/2025	Unity Bank	tax and NI	HMRC	191.55		191.55

Clerk's Salary	25/03/2025	Unity Bank	Clerk's Salary				
Clerk's Tax	25/03/2025	Unity Bank	tax and NI	HMRC			
Hire of Hall	25/03/2025	Unity Bank	Hall Hire	Madingley Village Hall	171.00		171.00
Footway Lighting	25/03/2025	Unity Bank	Street Light Energy	Southern Electric	184.37	9.22	193.59
Website	25/03/2025	Unity Bank	hosting and support May 2	Vision ICT	154.38	30.88	185.26