

Annual Internal Audit Report 2025/26

Thurlton Parish Council

thurltonparishcouncil.gov.uk

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (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

Name of person who carried out the internal audit

07/06/2026

08/06/2026

DD/MM/YYYY

Tina Newby

NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

Tina Newby

SIGNATURE REQUIRED

Date

08/06/2026

*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 2025/26

We acknowledge as the members of:

Thurlton 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 2026, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

***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:

08/06/2026

and recorded as minute reference:

06/26/10 e

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

Chair

AKLung

Clerk

Moss

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8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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08/06/2026

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06/26/10 e

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

Chair

AK King

Clerk

Nossel

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Section 2 – Accounting Statements 2025/26 for

Thurlton Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	16,907	29,162	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	12,015	12,375	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10,906	2,527	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	3,900	3,832	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	6,766	26,258	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	29,162	13,974	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	29,162	13,974	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	152,376	159,880	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	
11 Do the figures in the accounting statements above exclude any trust transactions?	☐	☒	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 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 08/06/2026

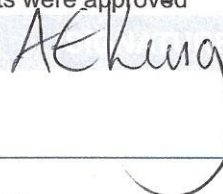
I confirm that these Accounting Statements were approved by this authority on this date:

08/06/2026

as recorded in minute reference:

06/26/10f

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



Explanation of variances – pro forma

Name of smaller authority: **Thurston Parish Council**
County area (local councils and Norfolk (SNDC))

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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £5,500,000

	2024/25 £	2025/26 £	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	16,907	28,182			NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,015	12,375	360	3.00%	NO		
3 Total Other Receipts	10,906	2,527	-8,379	76.83%	YES		2025/2026 £2227 additional CIL income from one property + £300 grant money SAM Unit
4 Staff Costs	3,900	3,832	-68	1.74%	NO		2024/25 £3000 grantsin from NCC SAM Units and £7500 Lottery Grant for Climbing & Target Wall
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,766	28,256	19,492	288.09%	YES		£9000 Climbing & Target Wall + £8980 SAM Units
7 Balances Carried Forward	29,162	13,974				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	29,162	13,974				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	152,376	159,880	7,504	4.92%	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

Annual Bank Reconciliation 01.04.2025 to 31.03.2026

Thurton Parish Council

£

Opening Balance
Lloyds 29162.07

29162.07

Receipts from Management accounts 14902.22
Payments from Management accounts 30089.55
13974.74

Closing Balance
13974.74

Closing Balance as per the Bank Statement
Lloyds 13974.74

13974.74
Check 0.00

Projected draft budget					
Payments	YTD 25/26 £	Projected Year end	26/27	26/27 £	
General Administration	772.72	1,272.72	2%	1,298.17	
Salaries	1,866.59	3,466.59	3.50%	3,587.92	
Training	185.20	485.2	2%	494.90	
Subscriptions	120.15	250.15	2%	255.15	
Insurance	1,384.49	1,384.49	5%	2,076.74	
Playing Field Upkeep	2,040.01	3,290.01	50%	4,935.02	
S137	7,500.00				
Premises Hire	128.00	500	3%	515.00	
Audit Fee	126.10	126.10	2%	128.62	
Dog Bins	376.00	376.00	2%	383.52	
Misc	7,360.87	22082.61	2%	22,524.26	
HMRC	366.81	733.62	3.50%	759.30	
VAT	1,965.26				
CIL	409.80				
Total Payments	17,253.88	33,967.49		36,958.60	
Income	24/25				
Precept	12,375.00			24,583.60	% 40760.99 42459.36
CIL	2,227.22				72.37 % 20.00 25
VAT	1,965.26				2098.36 6,793.50 8,491.87
				80.34 Per annum	22.20 27.75
				6.69 Per month	1.85 2.31
	16,567.48				

Band D properties 306

Receipts & Payments Account

	April	May	June	July	August	September	October	November	December	January	February	March	Accruals	Total for the year
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Receipts														
Precept	6,187.50	0.00	0.00	0.00	0.00	0.00	6,187.50	0.00	0.00	0.00	0.00	0.00	0.00	12,375.00
CIL	0.00	0.00	0.00	0.00	0.00	0.00	2,227.22	0.00	0.00	0.00	0.00	0.00	0.00	2,227.22
Bowls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allowments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	300.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts	6,187.50	0.00	0.00	0.00	0.00	0.00	8,414.72	300.00	0.00	0.00	0.00	0.00	0.00	14,902.22
Payments														
General Administration														
Salaries	48.24	52.64	46.13	15.49	63.75	75.18	471.29	41.74	48.92	66.67	41.49	181.49		1,153.03
Training	257.33	257.33	257.33	257.33	257.33	314.42	265.52	265.52	265.52	265.52	265.52	273.71		3,602.38
Subscriptions	0.00	0.00	120.15	0.00	0.00	160.00	25.20	52.00	0.00	0.00	60.00	94.20		391.40
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.00	84.99	0.00	0.00		252.14
Playing Field Upkeep	0.00	0.00	313.31	0.00	5.00	1,384.49	0.00	0.00	0.00	0.00	0.00	0.00		1,384.49
5137	0.00	7,500.00	0.00	0.00	0.00	1,441.70	280.00	0.00	1,080.00	0.00	0.00	0.00		3,120.01
Premises Hire	64.00	0.00	0.00	0.00	0.00	16.00	48.00	0.00	100.00	0.00	0.00	0.00		268.00
Audit Fee	0.00	0.00	126.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.00	0.00		174.10
Dog Bins	0.00	0.00	0.00	0.00	0.00	376.00	0.00	0.00	0.00	0.00	0.00	0.00		376.00
Misc	4.25	4.25	4.25	0.00	0.00	0.00	0.00	53.17	7,223.06	50.90	0.00	20.99		7,360.87
H/M/C	64.20	0.01	0.01	0.01	160.64	0.01	141.93	0.00	0.00	262.80	0.00	0.00		629.61
VAT	0.00	1,502.00	26.28	2.25	0.00	348.48	86.25	17.67	1,799.86	12.43	2.25	30.25		3,827.72
CIL	0.00	0.00	409.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		409.80
Total Payments	438.02	9,316.23	1,303.36	275.08	486.72	4,116.28	1,318.19	430.10	10,564.36	823.31	417.26	600.64		30,089.55

Thurlton Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement: 9th June 2026

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.

Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:

Gill Crossland Clerk/RFO 07385197601
11 Hampton Avenue, Thurlton, Norfolk NR14 6RH
clerk@thurltonparishcouncil.gov.uk

commencing on Tuesday 9th June 2026

and ending on Monday 20th July 2026

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
30 Churchill Place
London E14 5RE
(sba@pkf-l.com)

5. This announcement is made by Gill Crossland