

Annual Internal Audit Report 2024/25

Bradwell on Sea Parish Council

<https://e-voice.org.uk/bradwellonseaparishcouncil/>

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) | 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

10/07/2025

16/07/2025

Name of person who carried out the internal audit

Miss Ann C Wood of LetchWood

Signature of person who carried out the internal audit



Date

16/07/2025

***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).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BRADWELL-ON-SEA 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 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. | ✓ | | 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 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. | ✓ | | 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 |
| | | | ✓ |

*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:

15/09/2025

and recorded as minute reference:

25/95

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

Chair

Clerk

Hilary Baker
K. Andrews

<https://e-voice.org.uk/bradwellonseaparishcouncil/>

Section 2 – Accounting Statements 2024/25 for

BRADWELL-ON-SEA PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|---|
| | 31 March 2024 £ | 31 March 2025 £ | |
| 1. Balances brought forward | 24,672 | 18,055 | 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 | 27,540 | 27,715 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 4,746 | 2,797 | 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 | 10,635 | 9,757 | 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 | 28,269 | 10,815 | 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 | 18,054 | 27,995 | 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 | 18,055 | 27,995 | 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 | 674,924 | 674,924 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10. Total borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

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

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

K. Hackett

Date

15/09/2025

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

15/09/2025

as recorded in minute reference:

MINUTE REFERENCE 25/96

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

Henry Baker

BANK RECONCILIATION

Name of smaller authority: **Bradwell on Sea Parish Council**
County Area: **ESSEX**

FINANCIAL YEAR ENDING 31 MARCH 2025

Prepared by: Kelly Andrews, Clerk and RFO
Date: 05.04.2025

| Balance per bank statements as at 31 March 2025: | | £ | £ |
|--|--|-----------------|------------------------|
| Current account | 92588 | 27995.48 | |
| | | <u>27995.48</u> | 27995.48 |
| Petty Cash | | | NIL |
| Less | Any unpresented cheques at 31 March 2025 | | |
| | | <u>0.00</u> | |
| Add | Any unbanked cash at 31 March 2025 | | NIL |
| Net bank balances at 31 March 2025 | | | <u><u>27995.48</u></u> |

| CASH BOOK | | |
|---|--|------------------------|
| Opening Balance 1 April 2024 | | 18054.5 |
| Add: Receipts in the year | | 30512.10 |
| Less: Payments in the year | | <u>20572.00</u> |
| Closing balance per cash book as at 31 March 2025 | | <u><u>27994.60</u></u> |

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]
County area (local councils and parish meetings only): [REDACTED]

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;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

| | 2023/2024 £ | 2024/2025 £ | 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 | 24,672 | 18,055 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward does not agree query this | |
| 2 Precept or Rates and Levies | 27,540 | 27,715 | 175 | 0.64% | NO | | |
| 3 Total Other Receipts | 4,746 | 2,797 | -1,949 | 41.07% | YES | | A decrease in VAT claimed of £1,849.17. Decrease in interest received from bank account as changed to Unity Trust Bank. |
| 4 Staff Costs | 10,635 | 9,757 | -878 | 8.26% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 28,269 | 10,815 | -17,454 | 61.74% | YES | | A decrease in expenditure for village projects of £18,176. A decrease in training fees of £300. An increase in insurance costs of £102. An increase in machinery servicing of £962. An increase in training costs of £57 |
| 7 Balances Carried Forward | 18,054 | 27,995 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 18,055 | 27,995 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 674,924 | 674,924 | 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

Miss Ann C Wood LL.B. Hons, DMS, Cert.HE
134 Witham Road,
Black Notley,
Essex CM77 8LN
Tel - 07939 209180 e-mail - ann@leetchwood.co.uk

Internal Audit Report for Bradwell on Sea Parish Council

I am pleased to report that I have completed my Internal Audit for the Parish Council for the period 1st April 2024 to 31st March 2025. The Audit was carried out on 10th July 2025.

Members should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which are the responsibility of the Members of the Council to guard against.

I have raised a number of issues which the Council needs to address and plan to deal with during the 2025/2026 year

I would like to record my appreciation to the Clerk of the Council, Kelly Andrews for her assistance during the Internal Audit.

Ann C Wood

Ann C. Wood LL.B.Hons, DMS, Cert.HE.
16th July 2025

Items Raised by the 2023/2024 Audit

The previous year's Internal Audit report was not available

Items Raised by the 2024/2025 Audit

1. The Clerk has only recently taken on the role and is unaware of whether the General Power of Competence was agreed. Steps are being taken to find out what the current situation is
2. The Council does not appear to be registered with the ICO. This needs to be investigated as a matter of urgency
3. The Financial Regulations were not reviewed during the audit year. A review of the Financial Regulations and Standing Orders must be undertaken every year
4. There are two charities, the Mary Brown Trust (208640) and the Bradwell on Sea Village Hall (803054) that the Council has connections with but it was not possible to ascertain the Council's standing in relation to them. The Council should investigate both and clarify the status
5. The Council does not have a Data Protection Policy, a Privacy Notice or a Publication Scheme on its website so it was not possible to tell whether these have been adopted. This needs to be investigated
6. The Parish Council must meet annually. In an election year, this must be on the day when the councillors take office or within 14 days, or on any day in May in any other year. The meeting was held on 13th May 2024 but the first item was not the election of the Chairman
7. The Council has not published five years of the Annual Return (AGAR) on its website under The Accounts & Audit Regulations 2015
8. The External Auditor's Report for 2023-2024 was not reported to the Council. The Report must be considered and minuted by the Council

| | | | |
|------------------------------------|---|-----|--|
| GENERAL | | | |
| Electorate | 678 | | |
| General Power of Competence | Does the Council have the General Power of Competence? And when was it adopted? | N/K | The Clerk has only recently taken on the role and is unaware of whether the General Power of Competence was agreed. Steps are being taken to find out what the current situation is |
| LCAS | Has the Council attained any of the LCAS levels? | No | |
| Civility & Respect | Is the Council a Civility and Respect Pledge Council? | No | |
| ICO Registration | Data Protection Registration Number | N/K | The Council does not appear to be registered with the ICO. This needs to be investigated as a matter of urgency |
| VAT Registration | Is the Council registered for VAT? | No | |
| Transparency Code | Is the Council a smaller authority? | No | |
| Committees | Does the Council have committees and if so, are there terms of reference? | No | |
| Sole Trustee | Is the Council a sole trustee of any charity? | N/K | There are two charities, the Mary Brown Trust (208640) and the Bradwell on Sea Village Hall (803054) that the Council has connections with but it was not possible to ascertain the Council's standing in relation to them. The Council should investigate both and clarify the status |

| | | | |
|-------------------------|---|--|-----------|
| Accounting Basis | Receipts and Payments | | |
| Bank Accounts | Unity Trust Bank – Current Account 20492588 | | £27995.48 |

| | | | |
|------------|--|----|--|
| Petty Cash | Not Applicable | | Expenses are reimbursed to the Clerk each month |
| Income | | | Precept £28840.00 |
| | | | This agrees to the figure published by DLUHC |
| | | | Other Income - £2296.85 |
| | | | This is the VAT refund |
| Reserves | Are the general reserves reasonable for the activities of the Council? | | The General Reserves at £27995.48 are within the PKF Littlejohn recommended levels of 50%-100% of precept. The Council does not have a Reserves Policy |
| | Are earmarked reserves identified? | No | |

| | | | |
|-------------------------|--|-----|--|
| Internal Control | Testing | | Comments |
| Proper bookkeeping | <ul style="list-style-type: none"> • Is the cashbook maintained and up to date? | Yes | The Council uses an Excel spreadsheet to manage the accounts and the cashbook is kept up to date |
| | <ul style="list-style-type: none"> • Is the cashbook arithmetic correct? | Yes | |
| | <ul style="list-style-type: none"> • Is the cashbook regularly balanced? | Yes | The bank balances are noted at each meeting and there is a quarterly financial report which has a comparison of spending to budget |

| | | | |
|---|---|-----|--|
| Standing Orders and Financial Regulations | Has the Council formally adopted standing orders and financial regulations? | Yes | The Standing Orders were reviewed and adopted at item 24-25/393 on 17 th March 2025 |
| | | | The Financial Regulations were not reviewed during the audit year |

| | | | |
|---------------------|--|-----|--|
| Biodiversity Policy | Has the Council adopted a Biodiversity Policy? | No | |
| Other Policies | Has the Council formally adopted other policies? | Yes | A short list of policies is available on the website |

| | | | |
|-------------------|--|----------------|---|
| Payments Controls | Have items or services above the de minimus amount been competitively purchased? | N/A | |
| | Are payments in the cashbook supported by invoices, authorised and minuted? | Yes | Two sample payments were taken from June 2024 which was correct against the bank statement but not minuted and January 2025 which was found to be correct |
| | Has VAT on payments been identified, recorded and reclaimed? | Yes | A claim was made and the refund made in May 2024 |
| | Is s137 expenditure separately recorded and within statutory limits? Tenders exceeding the £30,000 threshold have been advertised on the Contract Finders website | Yes N/A | |

| | | | |
|------------------------------|---|-----|---|
| Risk management arrangements | Does a review of the minutes identify any unusual financial activity? | No | The minutes of the Council meetings for the year 2024/2025 were read and no unusual financial activity was noted |
| | Do the minutes record the council carrying out an annual risk assessment? | Yes | A financial/reputational risk assessment was carried out during the year and minuted at item 24-25/395 on 17 th March 2025 |
| | Is insurance cover appropriate and adequate? | Yes | The Council is insured with Zurich Municipal Policy Number – YLL - 2720442243. The Policy has been seen Employers Liability is £10 million and Public Liability is £12 million Fidelity Cover = recommended guidelines of |

| | | | |
|--|--|-----|---|
| | Are internal financial controls documented and regularly reviewed? | Yes | year end balances + 50% of the precept |
| | Has the council adopted a Code of Conduct? | Yes | The Council has agreed an Internal Financial Control document |
| | Has the Council adopted a Data Protection Policy, a Privacy Notice and Publication Scheme? | No | The Council adopted the LGA/Maldon District Council Code of Conduct on 18 th July 2022 |
| | Was the Annual Parish Council Meeting held within the prescribed timeframe? | Yes | The Parish Council must meet annually. In an election year, this must be on the day when the councillors take office or within 14 days, or on any day in May in any other year. The meeting was held on 13 th May 2024 and the first item was not the election of the Chairman |
| | Was the Annual Parish Meeting held within the prescribed timeframe? | Yes | A Parish Meeting must be held annually between 1 st March and 1 st June (both inclusive). The Annual Assembly took place on 13 th May 2024 |

| | | | |
|--------------------|---|-----|---|
| Budgetary Controls | Has the council prepared an annual budget in support of its precept? | Yes | A budget was agreed at item 23/15 in January 2023 and a copy of the budget papers has been seen. The Precept was agreed on the same date at the same item |
| | Is actual expenditure against the budget regularly reported to the council? | Yes | The receipts and payments are presented to the Council and a comparison of expenditure to budget is produced quarterly |
| | Are there any significant unexplained variances from budget? | No | Any variances in budget are explained in the Annual Accounts |
| Income Controls | Is income properly recorded and promptly banked? | Yes | The income is recorded on the Excel spreadsheet |

| | | | |
|--|--|-----|---|
| | Does the precept recorded agree to the Council Tax authority's notification? | Yes | The recorded Precept agrees to the Council Tax Authority's notification |
| | Are security controls over cash and near-cash adequate and effective? | N/A | |
| | Does the Council Review its fees on a regular basis? | N/A | |

| | | | |
|-----------------------|--|-----|---|
| Petty cash procedures | The Council does not operate a petty cash system | N/A | The payments to the Clerk for reimbursement of purchases are made as and when necessary |
|-----------------------|--|-----|---|

| | | | |
|------------------|--|-----|---|
| Payroll Controls | Has a Responsible Financial Officer been appointed with specific duties? | Yes | The current Clerk's Contract of Employment is dated 1 st October 2024 and has been seen The contract has specific mention of the appointment as RFO |
| | Do all employees have contracts of employment with clear terms and conditions? | Yes | The Clerk is not the only employee. The Council employs a Groundsman. The Clerk is paid mileage and is reimbursed for expenditure |
| | Do salaries paid agree with those approved by the Council? | Yes | The Council pays the NJC Pay Scales |
| | Are other payments to employees reasonable and approved by the Council? | Yes | |
| | Has PAYE/NIC been properly operated by the Council as an employer including the issue of P60s? | Yes | The Council uses HMRC Basic Tools and submits information by RTI to HMRC. Payments are made regularly to HMRC |
| | Does the Council pay the Parish Basic Allowance? | No | |
| | Employer's Reference – 245/LA04233 | | |
| Asset Controls | Does the council maintain a register of all material assets owned or in its care? | Yes | |

| | | | |
|--|--|-----|---|
| | Are the assets and Investments registers up to date? | Yes | Asset Register was agreed at item 24-25/395 on 17 th March 2025. The asset value listed in the Asset Register is the same as that recorded on the AGAR The values used should not be those of the insurance. It should be noted that there should be no variation in Box 9 of the AGAR, unless assets have been bought or disposed of |
|--|--|-----|---|

| | | | |
|---------------------|---|---------------|---|
| Bank Reconciliation | Is there a bank reconciliation for each account? | N/A | There is only one bank account and there are regular reconciliations produced |
| | Is a bank reconciliation carried out regularly and in a timely fashion? Are there any unexplained balancing entries in any reconciliation? | Yes No | |

| | | | |
|---------------------|--|---------------|---|
| Year-end procedures | Are year-end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)? | Yes | Accounts are prepared on a Receipts and Payments basis, as the Council is below the £200,000.00 threshold |
| | Do the accounts agree with the cashbook? | N/K | The cashbook was available but there were no End of Year Accounts to check this against |
| | Is there an audit trail from underlying financial records to the accounts? | Yes | Sample payments were taken from June 2024 which was correct against the bank statement but not minuted and January 2025 which was found to be correct |
| | Where appropriate, have debtors and creditors been properly recorded? Were the Annual Accounts, the Annual Governance Statement and Annual Accounts and Accounting Statement signed by the Council? | N/A No | The AGAR for the Year End 31 st March 2025 was not completed and not signed, as it had not been presented to the Council |

| | | | |
|--|--|-----|---|
| | Is there a Certificate of Exemption? | N/A | |
| | Has the Council published five years of the Annual Return (AGAR) on its website under The Accounts & Audit Regulations 2015? | No | The Council has not published five years of the Annual Return on its website |
| | Has the Council published the Notice of the period for the exercise of public rights under The Accounts & Audit Regulations 2015 on its website? | Yes | The period was between 3 rd June 2024 and 12 th July 2024 |

| | | | |
|-------------------|--|-----|--|
| Auditor's Reports | Was the Internal Auditor's Report reported to the Council? | Yes | The Internal Auditor's Report was reported to the Council at item 23-24/221 1 On 13 th May 2024 |
| | Was the External Auditor's Report reported to the Council? | Yes | The External Auditor's Report for 2023-2024 was not reported to the Council |

| | | | |
|-------|--|----|--|
| Loans | Were any loans made to volunteer bodies during the year? | No | |
| | Are there any PWLB Loans outstanding? | No | |

| | | | |
|-----------|--|-----|---|
| Co-option | The co-option of members should appear on an agenda as a separate item for the Council to action | Yes | The Council has co-options as agenda items and they are minuted as such |
| Grants | Does the Council make any grants to the church? | No | |

Bradwell on Sea Parish Council

Annual Internal Audit Report 2024-25

16th July 2025

- F. The Parish Council does not have Petty Cash
- K. The Parish Council did not declare itself exempt as it is over the £25000 threshold
- L. The Council has not published five years of the Annual Return (AGAR) on its website under The Accounts & Audit Regulations 2015

Ann C Wood

Ann C Wood

Letchwood

Contact details

Name of smaller authority: **BRADWELL-ON-SEA PARISH COUNCIL**

County Area (local councils and parish meetings only): **ESSEX**

Please complete this form and send it back to us with the AGAR or exemption certificate

Please note that the Clerk & Chairperson details have changed. Please update your records accordingly.

| | Clerk/RFO (Main contact) | Chair |
|--------------------------------|--|--|
| Name | Ms Kelly Andrews | Cllr. Hilary Baker |
| Address | Westwood, Grange Road, Tillingham Essex CM0 7UR | 3, St. Thomas Row East End Road Bradwell-on-Sea Essex CM0 7PX |
| Daytime telephone number | 07903 312394 | 07730 794265 |
| Mobile telephone number | 07903 312394 | 07730 794265 |
| Email address | clerk@bradwellonsea-pc.gov.uk | cllrbaker@bradwellonsea-pc.gov.uk |

Smaller authority name: **BRADWELL-ON-SEA PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

| NOTICE | NOTES |
|---|-------|
| <p>1. Date of announcement: Tuesday 3rd June 2025 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit 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 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Clerk & RFO Kelly Andrews Westwood, Grange Road, Tillingham, Essex, CM0 7UR</p> <p>commencing on (c) <u>Thursday 5 June 2025</u></p> <p>and ending on (d) <u>Monday 21 July 2025</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <i>K. Andrews</i></p> | |