

# Grimoldby and Manby Parish Council

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Ref: Audit 24-25

**THE FOLLOWING ACCOUNTING  
STATEMENTS, AS PUBLISHED  
ON 20<sup>th</sup> JUNE 2025,  
ARE UNAUDITED AND MAY  
BE SUBJECT TO CHANGE.**

Signed: ..... *L Phillips* .....  
Clerk and RFO  
20<sup>th</sup> June 2025

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Mrs. L. Phillips, Clerk to the Council, 9 Alexandra Road, Louth, LN11 0ND  
Email: grimoldbyandmanbypc@outlook.com  
Tel: 07887480834

# Annual Internal Audit Report 2024/25

## Grimoldby and Manby Parish Council

<https://grimoldby-manby.parish.lincolnshire.gov.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).	✓		
<b>O. (For local councils only)</b> 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

9/6/25

Name of person who carried out the internal audit

J. Cooper

Signature of person who carried out the internal audit

*J. Cooper*

Date

9/6/25

**\*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 2 – Accounting Statements 2024/25 for

### Grimoldby and Manby Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	72,395	79,942	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	22,542	20,283	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,360	1,438	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	8,429	9,799	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	10,926	21,013	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	79,942	70,851	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	79,942	70,851	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	289,250	291,263	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

*LM Phillips*

Date

06/06/2025

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

18/06/2025

as recorded in minute reference:

T. 34. C.

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

*[Signature]*

## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

### Grimoldby and Manby 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
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

**\*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:

18/06/2025

and recorded as minute reference:

T34.b.

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

Chair

Clerk




<https://grimoldby-manby.parish.lincolnshire.gov.uk/>

## CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

**This form is only for use by smaller authorities subject to a review and should not be published on your website**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of smaller authority: Grimoldby and Manby Parish Council

County Area (local councils and parish meetings only): Lincolnshire

**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on Friday 20<sup>th</sup> June 2025

and ending on Thursday 31<sup>st</sup> July 2025

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2025 (i.e. Tuesday 1 July – Monday 14 July). The period should not commence before the approval of the AGAR.

We have suggested the following dates: Tuesday 3 June – Monday 14 July 2025 The latest possible dates that comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025.)

**Signed:** 

**Role:** Town Clerk & RFO

## Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: **Grimoldby and Manby Parish Council**

County area (local councils and parish meetings only): **Lincolnshire**

### Financial year ending 31 March 2025

Prepared by (Name and Role): **Mrs. L. Phillips, Clerk/RFO**

Date: **04/06/2025**

	£	£
<b>Balance per bank statements as at 31/3/25:</b>		
Treasurers Account	<b>78,119.2</b>	78,119.2
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/25 <b>(enter these as negative numbers)</b>		
1494	(433.33)	
1526	(433.33)	
1528	(465.54)	
1530	(170.27)	
[add more lines if necessary] 1531	(433.33)	
1533	(150.00)	
1534	(8.96)	
1535	(4,733.35)	
1536	(288.00)	
1537	(68.25)	
1538	<b>(84.00)</b>	
		(7,268.36)
Add: any un-banked cash as at 31/3/25		
N/A	-	
<b>Net balances as at 31/3/25 (Box 8)</b>		<b><u>70,850.8</u></b>

**Explanation of variances**

Name of smaller authority: **Lincolnshire and Newark Parish Council**  
 County area (local councils and):

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	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%	Required?	
1 Balances Brought Forward	72,395	78,945				
2 Precept or Rates and Levies	22,542	30,253	-2,259	10.02%	NO	
3 Total Other Receipts	4,300	1,638	-2,922	67.02%	YES	Total other receipts are down in 2024/25 because a VAT Reclaim was not made as in 2023/24 for £2,161.35. Lincolnshire County Council's Contribution towards amenity grasscutting was not received in year when £1,157 was received in 2023/24 and rental income from the Pavilion was also less by £77. When these figures are offset against an increase in allotment rent by £30 and an increase in the amount written back into the accounts as a result of cheques not cashed which totalled £158.50 and a refund from the Council's solicitors of funds held on accounts in the sum of £286, a total of £2,921.85 is reached (£2,161.35 + £1,157.00 + (£30) + £77.00 + (285.00) + (£158.50)) which leaves £0 unexplained variance or 0.01%
4 Staff Costs	6,429	9,798	1,370	16.25%	YES	In the first 7 months of 2023/24 staff costs were £1,340.49 lower than staff costs in the first 7 months of 2024/25 this is due to a substantial payrise that was agreed by the Unions mid year in 2023/24 and the fact that the Clerk was awarded two extra scale points (following the review of pay scales resulting from the NUC Payrise) and contracted to undertake more hours all effective from November 2023. This significantly raised costs in the last 5 months of 2023/24. While monthly salary related payments did not differ in the first 7 months of 2024/25 when compared to the last five months of 2023/24 the unions did agree another payrise mid year in 2024/25 which resulted in a rise in staff costs in the final 5 months of 2024/25 as compared to 2023/24 totalling £29.83. When these figures are added together e.g., £1,340.49 + £29.83 a total of £1,370.32 is reached which leaves £0 of the variance unexplained or -0.02%. NB Please see supporting figures to the far right of this text.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	10,626	21,013	10,087	92.32%	YES	All other payments are up in 2024/25 because the Council reviewed the village maintenance work it required and the frequency. It undertook a tender process and entered into an agreement with a contractor the total value of which was £4,766.63 which constituted a £3,690.63 rise on costs incurred for this kind of work in 2023/24. It was also required to make a number of one off transactions e.g., it purchased a new laptop for Council business at a cost of £1,012.12, it bought 4 new bins at a cost of £1,384.80 and it had a number of repairs made to playpark equipment in order to ensure its safety for the public which cost £3,944.46. When you add these together (£3,690.63 + £1,012.12 + £1,384.80 + £3,944.46) a total of £10,032.01 is reached which leaves £54.99 of the variance unexplained or 0.55%.
7 Balances Carried Forward	70,842	70,851				
8 Total Cash and Short Term Investments	76,542	76,841				
9 Total Fixed Assets plus Other Long Term Investments and	283,255	281,353	2,013	0.70%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

