

BRASTED PARISH COUNCIL

Notice of conclusion of the audit

Annual Return for the year ended 31st March 2026

Section 25 of the Local Audit and Accountability Act 2014

Accounts and Audit (England) Regulations 2015

	Notes
1. The audit of accounts for the Council for the year ended 31 March 2026 has been concluded. 2. The Annual Governance and Accountability Return is available for inspection by any local government elector of the area of the Council /Meeting (a) on application to: (b)_A HANSON PARISH CLERK & RFO PO BOX 576 SEVENOAKS TN13 9RT	(a) Delete as appropriate (b) Insert name, position and address of the person to whom local government electors should apply to inspect the Annual Return
2. Copies will be provided to any local government elector on payment of £1 (c) for each copy of the Annual Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) A HANSON PARISH CLERK & RFO	(d) Insert name and position of person placing the notice
Date of announcement: (e) 24/9/2026	(e) Insert date of placing of the notice

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

BRASTED 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 means that the 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 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.	☒	☐	<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
	☐	☐	☒
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	☒	☐	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</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:

08/06/2026

and recorded as minute reference:

8.2.1

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

Chair

Clerk

<https://www.brastedparishcouncil.gov.uk>

Section 2 – Accounting Statements 2025/26 for

BRASTED PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	76,684	72,551	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	38,817	40,059	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	38,543	40,053	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	16,546	18,095	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	64,948	52,796	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	72,551	81,772	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	72,551	81,772	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	576,625	573,192	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

07/06/2026

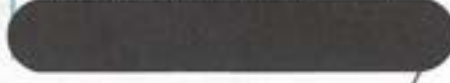
I confirm that these Accounting Statements were approved by this authority on this date:

08/06/2026

as recorded in minute reference:

8.2.2

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



Section 3 – External Auditor's Report and Certificate 2025/26

In respect of **Brasted Parish Council**

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 2026 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 2025/26

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.

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

Not applicable

3 External auditor certificate 2025/26

We 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 2026

*We do not certify completion because:

Not applicable

External Auditor Name

Forvis Mazars LLP, Newcastle Upon Tyne, NE1 1DF

External Auditor Signature

Forvis Mazars LLP

Date

22 September 2026

Annual Internal Audit Report 2025/26

BRASTED PARISH COUNCIL

<https://www.brastedparishcouncil.gov.uk>

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. (If the authority has not a limited assurance review exemption for 2024/25 AGAR Box '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 previous financial period the authority was not required to provide for the exercise of public rights as required by the Accounts and Audit Regulations)	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (AGAR Page 1 Guidance Notes)	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) 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: 27/04/2026 Name of person who carried out the internal audit: Helen Symmons - Legra IAS

Signature of person who carried out the internal audit

Date: 06/05/2026

*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).

Attachment 1.1 - Bank Reconciliation - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2026 (selected)

Point 1.10 - "Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority".

Point 5.20 - "The year-end bank reconciliation is a key financial control as it will provide evidence to support the total cash and short-term investments balance shown in Line 8 in Section 2 of the authority's AGAR. As bank statements may be made up to different dates in the month, care should be taken, particularly at year-end, to ensure that the statement being reconciled includes balances as at 31 March".

Point 5.175 - "Where an authority holds short-term investments such as deposit or savings accounts, all year-end balances must be reported in detail within the bank reconciliation and be included in the sum of line 8". For more information on short-term investments, please see point 2.23 of the Practitioner's Guide 2025.

Instructions for completing this template

1. Please fill in the figure from the Annual Governance and Accountability Return (AGAR) for the Box 8 Cash and Cash Equivalents balance.
2. Complete the relevant sections to disclose the value of any cash held at bank accounts, any other cash amounts e.g., petty cash, any unbanked cash and any unrepresented cheques. Each section includes a total and this will feed into a Net Balances figure towards the 3. The final row calculates a difference between the Box 8 value per the AGAR and the adjusted bank balance at 31 March 2026. This should be NIL (or round to nil) for the balance to be satisfactorily reconciled.

NB: If the authority has gross total income (Boxes 2+3) or total expenditure (boxes 4+5+6) above £500,000, the authority must provide a copy of the bank statement(s) showing the value of the bank account(s) at 31 March 2026 to support the figures per this template.

Box 8 Cash and Cash Equivalents	81,771.52
Bank Statement Balances	
Current Account	81,771.52
Total Cash at Bank	81,771.52
Additional Balances e.g., petty cash, short-term investments	
Total Additional Cash Balances	0.00
Total Balances at 31 March 2026	81,771.52 <i>calculated figure</i>
ADD unbanked cash	
Total Unbanked Cash	0.00
LESS unrepresented cheques	
Total Unrepresented Cheques	0.00
Net Balances at 31 March 2026	81,771.52 <i>calculated figure</i>
Difference	0.00 <i>calculated figure</i>

Statement of Variances - Year ended 31 March 2023

Instructions for completing this template:

1. Enter figures per the AQAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in the 'Item' column within each section, quantified as appropriate. This will automatically calculate the remaining difference and the percentage unexplained. There is additional space in the 'Additional comments/explanations' column, where a more detail explanation can be provided for the movement between years.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'explained' line.

Please note that for fixed assets, regardless of the percentage change in the figures, an explanation is required for the movement.

Item	2022-23	2021-22	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	38,817.00	46,333.00	1,342.00	3.2%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			1,342.00	3.2%	No further explanation needed
Box 3: Total other receipts	38,543.29	40,053.29	1,509.97	3.9%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 3: Total other receipts (explained)			1,509.97	3.9%	No further explanation needed
Box 4: Staff costs	10,549.31	10,095.31	1,549.00	9.4%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 4: Staff costs (explained)			1,549.00	9.4%	No further explanation needed
Box 5: Loan interest/capital repayments	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
			0.00		
			0.00		
Box 5: Loan interest/capital repayments (explained)			0.00	0.0%	No further explanation needed
Box 6: Other payments	64,947.68	62,795.97	-62,151.71	-48.7%	
Difference re VAT amount	8,361.97	5,502.49	-2,859.48		Reduction in VAT incurred due to reduction in overall expenditure
Market forces/overhead 24/25	-4,199.00	0.00	-4,199.00		One off cost in 24/25
Market forces/overhead 25/26	7,000.00	0.00	-7,000.00		One off cost in 24/25
			0.00		
			0.00		
Box 6: Other payments (explained)			1,687.83	2.6%	No further explanation needed
Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in Box 9 below					
Box 9: Fixed assets plus long-term investments	576,625.18	575,192.03	-4,433.25	-0.8%	
Circular asset, Term 150 (disposal)		-4,541.25	-4,541.25		
Clark's tractor (disposal)		-300.00	-300.00		
Pross tractor (disposal)		-180.00	-180.00		
Clark's new tractor (addition)		973.00	973.00		
Clark's 150 new Circular asset (disposal)		1,718.00	1,718.00		
		0.00			
		0.00			
Box 9: Fixed assets plus long-term investments (explained)			0.00	0.0%	No further explanation needed
Box 10: Total borrowings	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
			0.00		
			0.00		
Box 10: Total borrowings (explained)			0.00	0.0%	No further explanation needed