

**MISERDEN PARISH COUNCIL  
REPORT OF THE INDEPENDENT INTERNAL AUDITOR  
FOR THE YEAR ENDED 31 MARCH 2026**

I have examined the books and records of the Council as at 31 March 2026  
Whilst I have not performed an audit I can confirm that the attached statements are  
in accordance therewith



**Jain Selkirk FCA  
Appointed Independent auditor**

Malvern  
June

Worcester  
2026

**MISERDEN PARISH COUNCIL  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2026**

	<b>£</b>	<b>2025</b>
<b>RECEIPTS</b>		
Precept	12,696.00	12,057.00
Interest	73.73	83.81
Miscellaneous	117.50	
	<b>12,887.23</b>	<b>12,140.81</b>
<b>PAYMENTS</b>		
Staff Costs	5,011.48	7,583.50
Administration Costs	1,210.60	1,120.62
Insurance	300.00	267.86
Payroll	177.15	60.35
Phone box Refurbishment		1,440.00
Defibrillator	1,055.95	-
Training	195.00	568.88
Scribe		273.60
Electricity		106.13
Litter		53.79
CPRE	60.00	
CICLA	225.00	
Road Safety	310.00	
Village Emergency	100.00	
Website	280.00	338.50
Miscellaneous	215.27	95.80
Subscriptions	255.05	400.06
Audit Fees	150.00	180.00
WFH Expenses	392.70	
VAT	431.99	1,005.42
	<b>10,370.19</b>	<b>13,494.51</b>
Surplus for the year	2,517.04	- 1,353.70
General Fund B/fwd	10,376.08	12,082.68
General Fund C/fwd	<b>£ 12,893.12</b>	<b>£ 10,728.98</b>
Represented by:-		
Petty Cash		137.00
Current Account	4,142.26	5,018.23
<del>Lloyds Bank</del>	8,750.86	5,220.85
<b>COOPERATIVE</b>	<b>£ 12,893.12</b>	<b>£ 10,376.08</b>

Chairman

IS/GD  
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**STATEMENT OF ACCOUNTS  
MISERDEN PARISH COUNCIL  
RECEIPTS AND PAYMENTS**

**SECTION 1  
2025-2026**

	<b>Last Year</b>	<b>This Year</b>
1 Balances brought forward	12,083	10,376
2 Annual Precept	12,057	12,696
3 Other Receipts	84	191
4 Staff Costs	7,584	5,011
5 Loan interest and Capital Repayments		
6 Total Other Payments	6,264	5,359
7 Balance carried forward	10,376	12,893
8 Total Cash & Investments	10,376	12,893
9 Total Fixed Assets	54,195	54,295
10 Total Borrowings		

**APPENDIX TO THE STATEMENT OF ACCOUNTS 2025-2026**

**MISERDEN PARISH COUNCIL**

**BANK RECONCILIATION**

	£
Opening Balance	10,376.08
Receipts during the year	12,887.23
	23,263.31
Payments during the year	10,370.19
Closing Balance	£ <u>12,893.12</u>

Represented by the bank accounts as under:-

Current Account		8,750.86
Reserve Account	5,294.58	
O/s chqs	160.05	
	336.00	
	45.00	
	147.54	
	40.35	
	417.43	
	5.95	
	-1152.32	
		4,142.26
		£ 12,893.12

Signed

Responsible Finance Officer.....

*Sven Durland*

Date.....

*June 23, 2026*

**INDEPENDENT INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF  
MISERDEN PARISH COUNCIL  
YEAR ENDED 31ST MARCH 2026**

I have examined the Council's records in the areas delineated in the attached schedule and made enquiries as deemed appropriate.

In my opinion the systems of internal controls is adequate for the purpose intended and there are no matters to be brought to your attention.



**Iain Selkirk FCA  
Appointed Independent Internal Auditor**

**June                      2026**

**AUDITORS REPORT TO THE MEMBERS OF:-  
MISERDEN PARISH COUNCIL**

31.03.26

		COMMENTS
1 a	Y Is the cashbook maintained and up to date	
b	Y Is the cashbook arithmetic correct	
c	Y Is the cashbook regularly balanced and reconciled to the bank	
2 a	Y Have Standing Orders and Financial Regulations been formally adopted	
b	Y Are Standing Orders and Financial Regulations regularly reviewed	
c	N/A Has an RFO been appointed with specific duties	Annually
d	N/A Have items or services above a de minimis amount been competitively purchased	
e	Y Has the Clerk authority to spend in emergencies	
	From what level are quotes required	
	From what level are tenders required	
3 a	Y Are payments in the cashbook supported by invoices, authorised and minuted	
b	Y Has VAT on payments been identified, recorded and reclaimed	
c	Y Is S137 expenditure separately recorded and within statutory limits	
d	Y Is S137 expenditure separately minuted as such	
e	Y Is the signing authority two or more councillors	
f	Y Is the Clerk a signatory	
g	Y Are the counterfoils initialled by the signatories	
h	Y Are invoices vouched to payments	
4 a	Y Is there a procedure in place for the regular audit of internal controls	
b	Y Has a member of the Committee been appointed internal internal auditor	
c	Y Does she have a specific programme and does she report to meetings	
5 a	N Does scanning of the minutes identify any unusual activity	Quarterly
b	Y Is the annual risk assessment minuted	
c	Y Is insurance cover appropriate and adequate	Annually
d	Y Are internal financial controls documented and regularly reviewed.	
6 a	Y Has the Council prepared an annual budget in support of its precept	Quarterly
b	Y Is actual expenditure against budget regularly reported to the Council	
c	N Are there any significant unexplained variances from budget	

- 7 a Y Is income properly recorded and banked as promptly as possible
- b Y Does the precept recorded in the cash book agree to the District Councils notification
- c N/A Where income is raised by rental or lettings has the VAT position been clarified
- d Y Are security controls over cash adequate and effective
- 8 a N/A Is petty cash spent recorded and supported by VAT invoices/receipts
- b N/A Is petty cash expenditure reported to each Council meeting
- c N/A Is petty cash expenditure reimbursed regularly
- d Y Or does the Clerk present petty cash with her expenses supported by VAT invoices/receipts
- 9 a Y Do salaries paid agree to with those approved by the Council
- b Y Has PAYE/NIC been properly operated by the Council as employer
- c Y Are other payments to the Clerk and staff reasonable and approved by the Council
- d Y Where PAYE/NIC is not operated due to the low salary level has HMRC been informed
- 10 a Y Does the Council maintain an Asset Register of all material assets owned
- b Y Is the Register up to date
- c Y Do the values agree to insurance valuations
- d N/A Are movements in Treasury Deposits accurately recorded
- 11 a Y Is each bank account reconciled on a regular basis
- b Y Are there any unexplained balancing entries in any reconciliation
- 12 a Y Are accounts prepared on the correct accounting basis
- b Y Do the accounts reflect the cashbook entries
- c Y Is there an audit trail from the underlying financial records to the accounts
- d Y Where appropriate have debtors and creditors been properly recorded
- 13 a Y Are minutes signed, initialled and pages sequentially numbered
- 14 a Y Do Burial receipts agree to the attendant Burial records
- b Y Are rights or permissions properly recorded
- 15 a N/A Any evidence of fraudulent activity should be brought to the attention of the Chairman

Fidelity Guarantee at £250,000 is more than adequate

receipts and payments

# Annual Internal Audit Report 2025/26

Miserden Parish Council

ENTER PUBLIC PAGE ADDRESS miserdenparishcouncil.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 had a limited assurance review of its 2024/25 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 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).	/		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	/		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	/		
<b>P. (For local councils only)</b> 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: 12/6/26

Name of person who carried out the internal audit: IAIN SELKIRK

Signature of person who carried out the internal audit



Date

12/6/26

\*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).