

Council Offices:

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Burnham, Bucks SL1 7HR


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9th June 2025

To all members of the Council

You are hereby summoned to attend a **Meeting of the Parish Council** to be held at Burnham Park Hall, Windsor Lane, Burnham, SL1 7HR on **Monday 16th June 2025 at 7:00pm.**

Apologies for absence should be sent to the Clerk at the above address.



Adam Killeya
Clerk to the Council
clerk@burnhamparish.gov.uk



Burnham Parish Council Co-option Policy and Process

May 2025

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Templates included in the appendix:

- Appendix A: Application form, including eligibility declaration (may be amended before each co-option)
- Appendix B: Sample interview questions (may be amended before each co-option).

1. Introduction

This policy sets out the procedure to be followed when co-opting members to fill a vacancy within the Parish Council, ensuring compliance with relevant legislation, transparency, and fairness to those applying for co-option.

The operation of this policy is delegated to the Parish Clerk, reporting back to Full Council. This includes the delegated authority to amend appendices A and B in consultation with the Chair of the Council.

2. Casual Vacancies

A casual vacancy occurs when:

1. a councillor fails to deliver their declaration of acceptance of office at the proper time; or
2. a councillor resigns; or
3. a councillor dies; or
4. in the case of a councillor who is disqualified by virtue of a criminal conviction, under section 34 of the Localism Act 2011, the expiry of the period for making an application or appeal, or if an appeal or application has been made, the date that any such application or appeal process comes to an end; or
5. on the date of a report or certificate of an election court that declares an election void; or
6. a councillor ceases to be a member of the council under section 85 of the 1972 Local Government Act, having failed to attend a meeting for six consecutive months without the prior agreement of the council; or
7. a person ceases to be qualified to be a councillor for a reason not mentioned above

Buckinghamshire Council will be notified by the Parish Clerk of the vacancy and will post a formal Notice of Vacancy. The notice will be displayed for fourteen days during which ten electors of the parish can request (in writing) that an election takes place. Buckinghamshire Council will then organise the by-election.

If no election is called, or following the call for an election no candidates stand, the Parish Council will then proceed to co-option as soon as practicable.

NOTE: if the vacancy falls within six months of the date when the councillor in question would have regularly retired (e.g. four days after the next ordinary election); a by-election will not be held. In this instance the Parish Council may, but need not, co-opt a member to fill the vacancy. It must still give public notice of the vacancy.

In this instance it is the policy of the Council not to coopt, unless there is a positive decision to the contrary and it is resolved to co-opt by a full council meeting.

3. Vacancies after an ordinary election

Section 21 of the Representation of the People Act 1985 provides that where an insufficient number of candidates is validly nominated at an ordinary local council election to fill the vacancies on the Parish Council, those who have been validly nominated are automatically elected as councillors.

Provided that those elected constitute at least a quorum (three or one third of the total number of councillors, whichever is the greater), the Parish Council may co-opt any person(s) to fill the vacancy(ies). There is no statutory requirement to give public notice of the vacancy(ies) before exercising the power of co-option. However, in practice this is a sensible way to attract possible candidates and demonstrates transparency.

Where the power of co-option is not exercised within 35 working days, Buckinghamshire Council may exercise powers to hold a further election or take other appropriate action to fill the vacancy(ies).

The co-option process, outlined below, should be completed at the first available Full Council meeting.

4. Eligibility for Co-option

A person is eligible to be co-opted provided they are qualified to be a councillor and are not disqualified by the s.80 of the 1972 Act.

Eligibility criteria (one or more of the following):

- 1.They are registered as a Local Government Elector for Burnham Parish.
2. During the whole of the last 12 months they have resided in Burnham Parish or within 3 miles (4.8 kilometres) of it.
3. During the whole of the last 12 months they have occupied as owner or tenant land or premises in Burnham Parish.
4. During the whole of the last 12 months their main place of work has been within Burnham Parish.

There are certain disqualifications for election of which the main are:

1. Holding a paid office under the local authority.
2. Bankruptcy
3. Having been sentenced to a term of imprisonment (whether suspended or not) of not less than three months, without the option of a fine during the five years preceding the election; and.
4. Being disqualified under any enactment relating to corrupt or illegal practices.

5. Co-option Procedure

Vacancy arises:

- Burnham Parish Councillors notified.
- Buckinghamshire Council Electoral Services notified (for casual vacancies).

Co-option stage 1 (where no by-election is called)

- Review application forms and any supporting information to ensure it is up to date. At this stage, in consultation with the Chair of the Council, the pack may be amended to draw attention to particular demographic or skills gaps that the council wishes to fill.
- Advertise notice of vacancy to be filled by co-option with at least a 14-day deadline for application.
- The notices to be placed on Parish Council notice boards, the Parish Council website and social media pages.
- Application forms to be made available on the website or on request.

After closing date

- Parish Clerk (or another officer with delegated authority) checks applications for eligibility. All eligible candidates will be invited to attend an informal meeting to be held on the same evening as the formal meeting where co-option will take place.
- Lack of availability or unwillingness to attend the meeting shall not be taken as a disqualifying factor, but nor shall it result in the co-option meeting being rescheduled.
- All eligible applications will be circulated to Councillors at least three days before the co-option meeting. These will only be sent to council email addresses, and will be marked to be treated as Strictly Private and Confidential.
- The agenda for the meeting where the formal co-option will take place will include an agenda item: To receive applications for the office of Parish Councillor, to co-opt

(a) candidate(s) to fill the existing vacancy/ies in -----ward(s), and to receive declarations of acceptance of office.

Informal meeting prior to co-option

- This will take place on the same evening as, and before, the formal co-option meeting. It is not a public meeting, as it is only for the purposes of informal information gathering and will not formally discuss or decide on candidature, and therefore only current councillors, officers and candidates may attend.
- Candidates will be invited to meet available candidates; and will ask agreed co-option questions, with each candidate to be asked the same questions. Councillors may be split into groups to ask questions depending on the number of candidates; and all candidates shall be asked the same questions.
- Councillors must not discuss voting intentions until the formal meeting; although they may compare factual notes on answers received, particularly where candidates have been split into groups
- Councillors who intend to declare a prejudicial interest in the matter at the co-option meeting, as discussed below, should not attend the informal meeting.

Co-option meeting

- Where a candidate is a close or near relative (spouse, sibling, parent, child, grandparent, grandchild, uncle or aunt, niece or nephew, or 1st cousin; including half, step or in law for any of these relationships) or partner of an existing Councillor, that Councillor should declare a prejudicial interest and withdraw from the meeting.
- Each candidate shall also be invited to make a formal statement to the council of up to three minutes
- The Chair shall invite councillors to make any formal statements regarding the candidates; at this stage councillors may discuss their voting intention and reasons.
- Councillors who have not attended the informal meeting are still entitled to vote in any co-option, unless they have declared a prejudicial interest.
- Where there are fewer or equal candidates to vacancies, the council shall take a vote on whether to accept each candidate. If a candidate is not accepted this shall be taken as a vote to 're-open nominations' as outlined below.
- Where there are more candidates than vacancies each vacancy shall be separately voted on; and each Councillor present has one vote for each vacancy. The voting shall be by show of hands, unless a recorded ballot is requested as outlined in Standing Orders. The Chairman has an additional casting vote in the event of tie. "Re-open nominations" shall also be an option. For a candidate to be successful they will need to obtain an absolute majority of votes cast at the meeting for that vacancy, excluding any abstentions. If there are more than two candidates and there is no candidate with an absolute majority in the first round of voting, the candidate with the least number of votes will drop out. Further rounds of voting will take place

until a candidate, or re-open nominations, has an absolute majority excluding abstentions. This process shall then be repeated for the remaining vacancies.

- Should 'Re-open nominations' receive a majority of votes at any stage of the voting, or should candidates not be accepted where there are fewer or equal candidates to vacancies, the remaining vacancies shall then be readvertised for a further co-option, as below.
- Successful candidates shall, if present, sign their Acceptance of Office **after the co-option process at that meeting is complete**. They then immediately become a Councillor and may then join the meeting **for any following agenda items. For the avoidance of doubt, candidates selected under this process may not vote on subsequent co-options within the same meeting**. If a successful candidate is absent the council shall agree the receipt of their declaration of office after the meeting, and they shall take office on receipt of the declaration provided it is made within the legal limits.
- Where multiple vacancies are being filled across more than one ward, the council shall make a resolution as to which candidates are to be elected for which ward(s). In making this resolution the council shall take into account candidate preferences, and the order in which candidates were elected, or the number of votes they received.
- Committee assignments for newly co-opted councillors may be considered at the meeting where they are co-opted or at a future meeting, at the discretion of the council.

After the meeting

- Parish Clerk notifies Electoral Services of the new councillor(s) appointed.
- Declaration of Interests paperwork to be completed within 28 days
- Clerk to issue induction pack and undertake all necessary administration processes.
- Unsuccessful candidates are entitled to ask for feedback on why they were not successful. The Chair of the Council will be responsible for articulating the council's reasons through the Clerk.

Where insufficient candidates come forward for co-option or are accepted

- The vacancy will be re-advertised and the process repeated at the next available meetings. Unsuccessful candidates will be eligible to reapply.

DOCUMENT HISTORY

Version ID	Description of Change	Version Sponsor	Policy Owner	Version creation date	Version Approval Date	Next Review Date
1.0	N/A: new policy	Parish Clerk	Full Council, via Policy & Resources Committee.	24/03/2025	12/05/25	Mar 2029



Mr A Killea
Burnham Parish Council
Burnham Park Hall
Windsor Lane
Slough
SL1 7HR

28 May 2025

Dear Adam

Re: Burnham Parish Council

Internal Audit for Financial Year Ended 31 March 2025 – Final Audit report

Executive summary

Following completion of our final internal audit on 28 May 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Burnham Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 15 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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Interim internal audit recommendations

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	<p>I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf</p> <p>Current usage of the credit card varies from the requirements of FR 9.1, and this should be considered in any changes to the Financial Regulations to ensure a sensible balance between controls and practicality are established.</p>	<p>I note the council website shows a meeting pack being published which includes the supporting documentation.</p> <p>The Clerk confirmed that the Financial Regulations have been updated, and testing against the use of the credit card will be carried out at the next interim audit.</p>
F. PETTY CASH	<p>The wording of the Financial Regulations is ambiguous as the council holds multiple floats with total balances exceeding regulations appear to suggest. I am content that the council manages petty cash appropriately, but suggest the regulation is amended to provide clarity on petty cash limits.</p>	<p>The Clerk confirmed that the Financial Regulations have been updated, and this will be reviewed at the next interim audit.</p>

H. ASSETS AND INVESTMENTS	This is a simple register and for a council of this size a more detailed register may be more appropriate. As per the JPAG Practitioner's Guide <i>'Ideally the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement.'</i>	The asset register has been updated since the interim audit and is now more suitable for a council of this size.
I. BANK AND CASH	I can evidence that the reconciliation has been signed but not the accompanying bank statements, and to achieve a positive sign-off for this internal control objective I will need to see evidence of the sign-off process being completed in accordance with the requirements of FR 2.6.	At the final audit, I was presented with evidence of this activity now taking place and the documents being signed in accordance with the Financial Regulations.

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

Testing conducted at the interim internal audit.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

At the interim audit, I reminded council that it is required to post any supporting documentation with the agendas as outlined by the Information Commissioner's Office. At the final audit, I note that the council website shows a meeting pack being published which includes the supporting documentation.

At the interim internal audit, I noted that current usage of the credit card varies from the requirements of FR 9.1 and recommended that this should be considered in any changes to the Financial Regulations to ensure a sensible balance between controls and practicality are established.

The Clerk confirmed that the Financial Regulations have been updated, and testing against the use of the credit card will be carried out at the next interim audit.

I draw the council's attention to a new Governance Assertion on the AGAR for 2025/26 relating to Digital and Data Compliance. This includes the following requirement:

1.47 Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparrishcouncil.gov.uk or clerk@abcparrishcouncil.org.uk rather than abcparrishclerk@gmail.com or abcparrishclerk@outlook.com for example.

Councillors are reminded of the importance of using their allocated email address for council business to enable the council to answer 'yes' to the requirements of this assertion.

The Clerk is aware that the council will also need to have an IT Policy in place by 31 March 2026.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

Testing conducted at the interim internal audit.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

Testing conducted at the interim internal audit.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions, and a year-end budget monitoring commentary has been prepared for the council to explain any variances against budget during the year.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained.

Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

The general reserve balance at the end of the financial year is within the recommended range.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Testing conducted at the interim internal audit.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

Testing conducted at the interim internal audit.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Testing conducted at the interim internal audit.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

At the interim internal audit, I noted that the council held a simple register and suggested that for a council of this size a more detailed register may be more appropriate, recommending following the JPAG Practitioner's Guide, which states '*Ideally the register should identify for each asset the purchase cost and, if practicable,*

the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement.'

The asset register has been updated since the interim audit and is now more suitable for a council of this size.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. The previous year total is to be restated due to identifying a previously missing item.

The council has borrowing through the Public Works Loan Board (PWLb) and I was able to confirm the figures for in year payments (box 5) and year-end balance (box 10) against the PWLB statement and remittance advices.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

At the interim internal audit, I could evidence that the reconciliation had been signed but not the accompanying bank statements, and I reminded the council that to achieve a positive sign-off for this internal control objective I would need to see evidence of the sign-off process being completed in accordance with the requirements of FR 2.6.

At the final audit, I was presented with evidence of this activity now taking place and the documents being signed in accordance with the Financial Regulations.

I reviewed the March 2025 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors. The total matches the figure included in box 8 of the AGAR.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting.

COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ACCOUNTING STATEMENT).

Section 1 – Annual Governance Statement

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2023/24 year-end were followed.
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>	YES – the council has a risk management scheme and appropriate external insurance.
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>	YES – the council has appointed an independent and competent internal auditor.
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>	YES – matters raised in internal and external audit reports have been addressed.

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>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	543,849	425,789	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	622,008	673,204	Figure confirmed to central precept record
3	Total other receipts	347,436	346,974	Agrees to underlying accounting records
4	Staff costs	441,126	423,103	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	130,525	130,525	Agrees to PWLB remittance advices
6	All other payments	515,853	473,514	Agrees to underlying accounting records
7	Balances carried forward	425,789	418,825	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	462,414	426,237	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	6,067,977	6,133,131	Matches asset register total and changes from previous year have been traced. Previous year's figure to be restated
10	Total borrowings	1,186,646	1,107,354	Agrees to PWLB statement
11a	Disclosure note re Trust Funds (including charitable)	No	No	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed providing a full breakdown of year-end debtors and creditors.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

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")

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Audit findings

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGARs are available for review on the council website for financial years 2019/20 to 2023/24 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual	2024/25 Proposed
Date AGAR signed by council	24 June 2024	16 June 2025
Date inspection notice issued	25 June 2024	17 June 2025
Inspection period begins	26 June 2024	18 June 2025
Inspection period ends	6 August 2024	29 July 2025
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council. I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2024.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2024.

The council has therefore met the publication requirements for 2023/24 have been met.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts and testing under this internal control objective is not applicable.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim and final audits, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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 the previous year, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review in the previous year 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	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N	The authority has complied with the publication requirements for previous year's AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on andy@mulberrylas.co.uk or 07428 647069.

Yours sincerely



Andy Beams

Director, Mulberry Local Authority Services Ltd

Final Internal Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
None		

Budget monitoring commentary; end of year 2024-2025

Overall Summary

This commentary accompanies the end of year accounts for 2024-25. It identifies any significant trends or points to note, particularly any that deviated from the forecasts made at the end of Q3.

It should be noted that this commentary focuses on revenue budget – e.g. it does not take account of the Neighbourhood Plan, where spending is a combination of grants received and CIL; purchase of the new Grounds Team vehicle and associated costs, which came from the ringfenced tractor fund; the Christmas Lights costs met from the Land Securities High Street Improvement Fund etc (except where a top-up to these funds were allocated from the budget).

2024-25 overall trends

As previously reported there was a significantly overspend, and reduction in reserves, over the year due to a combination of factors, principally:

- A very high overspend on legal and professional fees, due to the need for a locum clerk and locum hall manager.
- An unanticipated legal case that was ultimately settled out of court.
- The removal of the expected rates rebate on Burnham Park Hall.
- Lower than expected revenues from the hall bar, café, and events, and the Pitchside Café
- Higher than expected utility costs.
- Overspends in hall staffing, and maintenance costs, due to a backlog of work, and the need for additional staff cover before a permanent hall manager was appointed.

Weighed against this were some anticipated savings / additional income from:

- Higher than budgeted interest returns, due to sustained high interest rates.
- Reduced permanent salary costs, due to staff vacancies and maternity leave without additional cover.
- Higher than expected hall hire revenues
- Reduced stock costs for the hall café, bar, and Pitchside Café, and for event entertainment.

At the end of Q3 an overspend against budget of around £60,000 over the year was projected.

The following in quarter 4 impacted the expected picture negatively:

- An unexpected one-off utility bill for the GPMG Pavillion, due to back bills from when the smart meter had not properly functioned.
- Pitchside Café sales were further worse than projected.
- Further legal and professional fees were incurred for various work approved by the Council.
- There was further maintenance work required on the hall.

The following in quarter 4 impacted the expected picture positively:

- The transfer of the overspend on streetlighting to the Community Infrastructure Levy, based on costs for new streetlighting infrastructure that could legitimately be met from those funds.
- Permanent salary costs were lower than projected, whilst casual costs were better controlled.
- Hall hire revenue, bar income, event income, and other income, was healthier than projected.

Whilst there were other items that slightly deviated from projections, these three positives had a strong impact on the overall position, making the end of year budget position significantly better than previously expected, with an overspend just over half the previously projected £60,000, albeit just under half of this improvement was due to the transfer of streetlighting work costs to CIL. Note: the Sage figures do not include the top-ups allocated to the earmarked funds as these are journalled elsewhere.

Burnham Parish Council**Profit & Loss by Department (Advanced Budget and Variance)**

Period From: Month 1, April

Year: 2025

Department: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11,
12, 13, 16

Period To: Month 12, March

Chart of Accounts: Chart of Accounts

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Sales/Income			
Precept Income	673,203.62	673,203.62	0.00
Income	316,805.49	325,256.00	(8,450.51)
	<u>990,009.11</u>	<u>998,459.62</u>	<u>(8,450.51)</u>
Purchases			
Purchases	31,395.26	58,750.00	27,354.74
	<u>31,395.26</u>	<u>58,750.00</u>	<u>27,354.74</u>
Direct Expenses			
Community Entertainment	1,751.74	3,500.00	1,748.26
Repairs and renewals	6,361.35	22,000.00	15,638.65
Fuel	4,865.02	3,750.00	(1,115.02)
Mileage	1,355.00	1,300.00	(55.00)
Clothing	163.17	400.00	236.83
Event Staff	42,483.85	43,200.00	716.15
Event Promotion	1,192.59	4,000.00	2,807.41
Entertainment	7,385.72	16,000.00	8,614.28
Equipment Purchase	7,609.19	9,083.30	1,474.11
Licences	4,978.39	4,000.00	(978.39)
Equipment Hire	80.00	3,000.00	2,920.00
Laundry	883.06	400.00	(483.06)
Grants	5,040.49	4,000.00	(1,040.49)
	<u>84,149.57</u>	<u>114,633.30</u>	<u>30,483.73</u>
Gross Profit (Loss):	<u>874,464.28</u>	<u>825,076.32</u>	<u>49,387.96</u>
Overheads			
Salaries	379,864.86	431,747.00	51,882.14
Pension	754.72	750.00	(4.72)
Staff Welfare	2,347.78	2,500.00	152.22
Training	5,223.15	5,750.00	526.85
Insurance	15,544.59	13,200.00	(2,344.59)
Legal & Professional	72,698.49	7,400.00	(65,298.49)
Chairman's Expenses	1,446.80	1,500.00	53.20
Twinning Expenses	100.00	100.00	0.00
Councillor's Expenses	36.00	1,500.00	1,464.00
Election Costs	0.00	4,000.00	4,000.00
Cleaning	5,233.24	5,600.00	366.76
Postage	19.99	100.00	80.01
Stationery	3,777.74	4,000.00	222.26
Telephone	5,699.40	4,500.00	(1,199.40)
Meeting expenses	561.58	600.00	38.42
Advertising	438.45	400.00	(38.45)
Property Maintenance &	82,193.44	56,800.00	(25,393.44)
Bank Charges	2,111.40	3,500.00	1,388.60
Rates & Council Tax	20,551.13	7,838.00	(12,713.13)
Refuse	4,144.90	4,500.00	355.10

Burnham Parish Council**Profit & Loss by Department (Advanced Budget and Variance)**

Period From: Month 1, April

Year: 2025

Department: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11,
12, 13, 16

Period To: Month 12, March

Chart of Accounts: Chart of Accounts

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Utilities	84,667.07	74,400.00	(10,267.07)
Equipment repairs & renewal	17,263.66	45,450.00	28,186.34
PWLB Loan Repayment	79,291.82	79,407.88	116.06
PWLB Interest Repayment	51,233.10	51,233.10	0.00
Bad Debt Write Off	0.00	100.00	100.00
IT Software	10,697.20	10,500.00	(197.20)
Subscriptions	3,087.41	2,450.00	(637.41)
Health and Safety	3,416.17	250.00	(3,166.17)
Settlement Costs	5,700.00	0.00	(5,700.00)
Freedom of Parish	1,116.24	0.00	(1,116.24)
	<u>859,220.33</u>	<u>820,075.98</u>	<u>(39,144.35)</u>
Net Profit (Loss):	<u>15,243.95</u>	<u>5,000.34</u>	<u>10,243.61</u>

Burnham Parish Office (P&R)

Summary

Over the year the overspend for the committee against budget was around £26,000. This was around £3,000 better than anticipated at the end of Q3, for reasons outlined below.

It should be noted that in practice the P&R / Office overspend was lower than this, as the locum hall manager costs were taken from the P&R / Office budget, although they were effectively a hall cost.

Note: the Sage figures do not include the £4,000 allocated for Election Costs as this is journalled elsewhere, but these are included in the figure above. There are also a couple of other small costs that are effectively Parish Office but are allocated elsewhere in Sage or vice versa.

Budget positives

- Income was strong from investment dividends (Miscellaneous Income), due to sustained higher interest rates that prudently budgeted for.
- We spent less than expected on the Community Entertainment Fund, as once events started again they were better managed and funds were found elsewhere.
- Permanent staffing costs were lower than expected, albeit this is partly misleading because the cost of locums comes from a different budget line; but there was also a saving from not replacing a staff member on maternity leave.

Budget negatives

- Professional fees were much higher than budgeted, due to the costs of the locum Clerk and Hall Manager as well as legal costs. This item by itself outstrips the total overspend against budget for the whole Council for 2024-25.
- There was also the cost of the out of court settlement on a utilities dispute.
- Insurance premium costs were higher than budgeted.

Burnham Parish Council**Profit & Loss by Department (Advanced Budget and Variance)**

P&R

Period From: Month 1, April

Year: 2025

Department: From '1' to '1' (inclusive)

Period To: Month 12, March

Chart of Accounts: Chart of Accounts

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Sales/Income			
Precept Income	673,203.62	673,203.62	0.00
Income	41,892.30	20,856.00	21,036.30
Lent rise 16k (Budget 18k)			
Other (mostly bank interest) 26k (Budget 6k)	715,095.92	694,059.62	21,036.30
Purchases			
	0.00	0.00	0.00
Direct Expenses			
Community Entertainment	1,751.74	3,500.00	1,748.26
Mileage	125.66	250.00	124.34
Equipment Purchase	960.07	583.30	(376.77)
Grants	3,968.00	4,000.00	32.00
	6,805.47	8,333.30	1,527.83
Gross Profit (Loss):	708,290.45	685,726.32	22,564.13
Overheads			
Salaries	166,234.23	196,500.00	30,265.77
Pension	754.72	750.00	(4.72)
Staff Welfare	2,347.78	2,500.00	152.22
Training	2,916.17	2,500.00	(416.17)
Insurance	15,544.59	13,200.00	(2,344.59)
Legal & Professional	72,698.49	7,400.00	(65,298.49)
Chairman's Expenses	1,446.80	1,500.00	53.20
Twinning Expenses	100.00	100.00	0.00
Councillor's Expenses	36.00	1,500.00	1,464.00
Election Costs	0.00	4,000.00	4,000.00
Postage	19.99	100.00	80.01
Stationery	3,731.76	4,000.00	268.24
Telephone	5,699.40	4,500.00	(1,199.40)
Meeting expenses	561.58	600.00	38.42
Advertising	424.59	400.00	(24.59)
Bank Charges	795.35	500.00	(295.35)
PWLB Loan Repayment	71,351.91	71,351.91	0.00
PWLB Interest Repayment	51,039.25	51,039.25	0.00
IT Software	10,697.20	10,500.00	(197.20)
Subscriptions	3,087.41	2,450.00	(637.41)
Health and Safety	1,000.91	250.00	(750.91)
Settlement Costs	5,700.00	0.00	(5,700.00)
Freedom of Parish	1,116.24	0.00	(1,116.24)
	417,304.37	375,641.16	(41,663.21)
Net Profit (Loss):	290,986.08	310,085.16	(19,099.08)

Burnham Park Management Committee (BPMC)

Summary

Over the year the overspend for the committee was within a few hundred pounds of budget. This was around £11,000 better than anticipated at the end of Q3, for reasons outlined below.

It should be noted that in practice the Hall overspend was higher than this, as the locum hall manager costs were taken from the P&R / Office budget, although they were effectively a hall cost.

Note: the Sage figures do not include the £20,000 allocated for HVAC as this is journalled elsewhere, but these are included in the figure above. There are also a couple of other costs that are effectively BPH but are allocated elsewhere in Sage or vice versa.

Budget negatives

- Café performance was significantly worse than budgeted (Café Sales), albeit stock costs were also down (Café Purchases).
- Bar performance (Bar Sales) was heavily below projections, albeit better in Q4 than projected and stock costs were also down (Bar Purchases); so the end of year picture was much better than the end of Q3 projection.
- Event income was below budget, albeit better than projected at the end of Q3 due to the new Hall Manager getting events up and running again, and running them well.
- Costs for zero hours staff (Wages (Casuals)) were over budget, albeit these were brought under control during the year.
- Hall Maintenance and Repair was overbudget due to the backlog of issues to be addressed.
- Property rates were much higher than expected due to the removal of the rebate.

Budget positives

- Revenue for hires (Hall Hire) was significantly above budget (about 13%, or nearly £15,000); even higher than projected at the end of Q3.
- The Christmas Event, which might be expected to be a net cost, broke even overall, due to good management and sponsorship, which positively impacted on income figures. Similarly the new Comedy Night and Bingo Event did well, and Band Nights broadly broke even (Event Income).
- We have spent minimal amounts relative to budget on hiring equipment (Equipment Hire).
- The reduction in revenue from bar and cafe was, as noted above, matched by reduced stock costs.
- There was an underspend on permanent staff, albeit partly due to no permanent Hall Manager which caused a much larger cost elsewhere.
- The rebate on water bills saved us £5000-£6000 on expected utilities costs in the third quarter (Utilities), meaning that overall there was a small unexpected underspend on utilities.

Burnham Parish Council**Profit & Loss by Department (Advanced Budget and Variance)**

BPMC

Period From: Month 1, April

Year: 2025

Department: 2, 3, 4, 5, 6

Period To: Month 12, March

Chart of Accounts: Chart of Accounts

			<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Sales/Income	Hall 104 (Budget 110)				
Income	Cage 15 (20)		197,181.02	226,500.00	(29,318.98)
	Bar 48 (80)		<u>197,181.02</u>	<u>226,500.00</u>	<u>(29,318.98)</u>
	Event 8 (15)				
Purchases	Other 2 (1.5)				
Purchases			24,067.19	46,000.00	21,932.81
			<u>24,067.19</u>	<u>46,000.00</u>	<u>21,932.81</u>
Direct Expenses					
Mileage			133.50	50.00	(83.50)
Clothing			0.00	100.00	100.00
Event Staff			34,708.84	30,000.00	(4,708.84)
Event Promotion			1,192.59	4,000.00	2,807.41
Entertainment			7,385.72	16,000.00	8,614.28
Equipment Purchase			4,377.77	5,000.00	622.23
Licences			4,307.89	4,000.00	(307.89)
Equipment Hire			80.00	3,000.00	2,920.00
Laundry			883.06	400.00	(483.06)
			<u>53,069.37</u>	<u>62,550.00</u>	<u>9,480.63</u>
Gross Profit (Loss):			<u>120,044.46</u>	<u>117,950.00</u>	<u>2,094.46</u>
Overheads					
Salaries			108,902.77	123,477.00	14,574.23
Training			1,908.98	2,500.00	591.02
Cleaning			961.46	0.00	(961.46)
Stationery			45.98	0.00	(45.98)
Advertising			13.86	0.00	(13.86)
Property Maintenance &			39,119.01	35,000.00	(4,119.01)
Bank Charges			1,316.05	3,000.00	1,683.95
Rates & Council Tax			17,714.50	5,000.00	(12,714.50)
Refuse			2,821.09	3,000.00	178.91
Utilities			48,382.59	50,000.00	1,617.41
Equipment repairs & renewal			522.50	25,000.00	24,477.50
PWLB Loan Repayment			4,763.94	4,880.00	116.06
PWLB Interest Repayment			116.25	116.25	0.00
Bad Debt Write Off			0.00	100.00	100.00
Health and Safety			923.70	0.00	(923.70)
			<u>227,512.68</u>	<u>252,073.25</u>	<u>24,560.57</u>
Net Profit (Loss):			<u>(107,468.22)</u>	<u>(134,123.25)</u>	<u>26,655.03</u>

Recreation and Amenities Committee (R&A)

Summary

Over the year the overspend for the committee was around £5,000. This was around £15,000 better than anticipated at the end of Q3, due largely to the transfer of streetlighting works to CIL.

Note: the Sage figures do not include the £10,000 allocated for the Tractor Fund as this is journalled elsewhere, but these are included in the figure above. There are also a couple of other small costs that are effectively R&A but are allocated elsewhere in Sage or vice versa.

Budget negatives

- Sales at the Pitchside Café (Pitchside Sales) were disappointing across the year; despite that we are now using two rather than three staff the Café is not breaking even.
- Streetlighting costs (Streetlights Electricity; Streetlights Maintenance and Repairs) still exceeded the budget, albeit by significantly less than anticipated and approved mid-year – about £10,000 over budget split between electricity and maintenance, against a projected £24,500
- GPMG utilities suffered an overspend due to a back billing based on previous incorrect estimates.
- There was also an overspend on pavilion maintenance, due to the aging building.

Budget positives

- The spend on maintenance and repairs for outside spaces (Grounds Maintenance and Repair) and GPMG (GPMG Maintenance and Repairs), excluding the pavilion, was lower than expected, in part as we've kept up with these over the years as there is not a significant backlog.
- Spending on salaries was a lower than expected, since we had budgeted prudently for salary increases.
- Income from parking charges (GPMG Parking Income) has started to come online, which will provide for future GPMG improvements (GPMG Improvement Fund).
- There was an underspend on public toilets, albeit this was not for a positive reason as we had a gap in provision between cleaners, which has now been addressed.

It should also be noted that income for the memorial benches scheme is then spent from the outside spaces budget, so the latter budget may appear to have higher spending that it effectively does (because the spending is offset by income). We are proposing to P&R that going forward additional income is allowed as an overspend of the relevant budget - effectively adding it to the allocated amount.

Burnham Parish Council**Profit & Loss by Department (Advanced Budget and Variance)**

R&A

Period From: Month 1, April

Year: 2025

Department: 7, 8, 9, 10, 11, 12, 13, 16

Period To: Month 12, March

Chart of Accounts: Chart of Accounts

				<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Sales/Income	Cage 11k (Budget 25k)					
	GPMG 25k (24k)					
Income	Pavilion 26k (26k)			77,732.17	77,900.00	(167.83)
	Park 1k (1.5k)			77,732.17	77,900.00	(167.83)
Purchases	Lease 1k (1k)					
Purchases	Solar 2k (0.5k)			7,328.07	12,750.00	5,421.93
	Parking 8k			7,328.07	12,750.00	5,421.93
	Other 3k					
Direct Expenses						
Repairs and renewals				6,361.35	22,000.00	15,638.65
Fuel				4,865.02	3,750.00	(1,115.02)
Mileage				1,095.84	1,000.00	(95.84)
Clothing				163.17	300.00	136.83
Event Staff				7,775.01	13,200.00	5,424.99
Equipment Purchase				2,271.35	3,500.00	1,228.65
Licences				670.50	0.00	(670.50)
Grants				1,072.49	0.00	(1,072.49)
				24,274.73	43,750.00	19,475.27
Gross Profit (Loss):				46,129.37	21,400.00	24,729.37
Overheads						
Salaries				104,727.86	111,770.00	7,042.14
Training				398.00	750.00	352.00
Cleaning				4,271.78	5,600.00	1,328.22
Property Maintenance &				43,074.43	21,800.00	(21,274.43)
Rates & Council Tax				2,836.63	2,838.00	1.37
Refuse				1,323.81	1,500.00	176.19
Utilities				36,284.48	24,400.00	(11,884.48)
Equipment repairs & renewal				16,741.16	20,450.00	3,708.84
PWLB Loan Repayment				3,175.97	3,175.97	0.00
PWLB Interest Repayment				77.60	77.60	0.00
Health and Safety				1,491.56	0.00	(1,491.56)
				214,403.28	192,361.57	(22,041.71)
Net Profit (Loss):				(168,273.91)	(170,961.57)	2,687.66

Early indications for 2025-26

Full 1st quarter figures will be available in the next meeting cycle. However, there are some positive indicators:

- General spending is under better control, with the Clerk and Hall Manager having now both been in post for some months.
- There is a continuing saving on office staff due to a staff member not being replaced on maternity leave.
- It is also anticipated that the move of a member of Hall Staff from permanent to zero hours will lead to some savings due to the greater flexibility.
- Anticipated costs for running CCTV in 2025-26 have been met by Buckinghamshire Council.
- Interest rates are not falling as fast as was prudently projected, and therefore investment income is likely to again be higher than budgeted.

Against this, there will be a one-off cost shortly of around £4,000 to settle a pensions issue, albeit some of this may be recoverable.

Clearly a continuing positive position is also dependent on retaining key staff, there not being unexpected major costs etc.

It should also be noted that there is likely to be a major spend necessary from the Heating, Ventilation and Air Conditioning (HVAC) fund, although as an earmarked fund this does not affect the budget. Equally the cost of elections was lower than expected, as none were opposed. This does not affect the budget directly, but may mean that a smaller than expected 'top up' may be needed going forward.

Budgeting for 2026-27: early issues to consider.

The 1st draft budget will be produced over August, to be considered at Committee meetings in the early Autumn. There will however be a number of key points to consider:

- Whether to re-enter the Local Government Pension Scheme for all staff
- Whether to expand CCTV as the Parish's expense (capital costs could come from CIL).
- The most appropriate staffing structure for the Council and Hall going forward, which may vary depending on the Council's level of ambition going forwards.
- How to budget for items currently funded from the High Street Improvement Fund - such as Christmas Light placement and removal hanging baskets etc – as this funding comes to an end.

It is hoped that the reserves position at the end of 2025-26 will be healthier, requiring a much smaller top-up for 2026-27; because as stated above:

- we budgeted in 2025-26 to cover anticipated losses for 2024-25 that were then smaller;
- we budgeted a further top-up of reserves for 2025-26 in line with the Reserves Policy
- the position for 2025-26 is currently looking tentatively positive.

Annual Internal Audit Report 2024/25

Burnham Parish Council

www.burnhamparish.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).	✓		
O. (For local councils only) 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

25/11/2024 28/05/2025

Name of person who carried out the internal audit

A. BEAMS, MULBERRY LAS LTD

Signature of person who carried out the internal audit

A. Beams

Date

28/05/2025

*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:

Burnham 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

***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:

and recorded as minute reference:

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

Chair

Clerk

www.burnhamparish.gov.uk

Section 2 – Accounting Statements 2024/25 for

Burnham Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	543,849	425,789	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	622,008	673,204	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	347,436	346,974	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	(441,126)	(423,103)	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	(130,525)	(130,525)	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	(515,853)	(473,514)	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	425,789	418,825	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	462,414	426,237	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	6,067,977 Restated	6,133,131	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	1,186,646	1,107,354	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)		<input checked="" type="checkbox"/>		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)			<input checked="" type="checkbox"/>	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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED