

RECONCILIATION TO 28.02.26				
Bank at 28.02.26			c/fwd 1.4.2	£ 6,750.69
			Receipts to 28.02.26	£ 3,881.58
				£ 10,632.27
HSBC C/ac	£	-	Payments to 28.02.26	-£ 3,788.17
Petty cash	£	-		
Unity Trust Current	£	2,548.79		
Unity Trust Saver	£	4,295.31		
Less up cheques	£	-		
<b>TOTAL</b>	£	<b>6,844.10</b>	<b>TOTAL</b>	<b>£ 6,844.10</b>

RECONCILIATION TO 31.03.26				
Bank at 31.03.26			c/fwd 1.4.2	£ 6,750.69
			Receipts to 31.03.26	£ 3,903.73
				£ 10,654.42
HSBC C/ac	£	-	Payments to 31.03.26	-£ 4,252.10
Petty cash	£	-		
Unity Trust Current	£	2,084.86		
Unity Trust Saver	£	4,317.46		
Less up cheques	£	-		
<b>TOTAL</b>	£	<b>6,402.32</b>	<b>TOTAL</b>	<b>£ 6,402.32</b>

Plumstead Parish Council				
BALANCE SHEET				
FINANCIAL YEAR 25-26				
			c/fwd 1.4.2	£ 6,750.69
			Receipts to 31.03.26	£ 3,903.73
				£ 10,654.42
HSBC C/ac		£ -	Payments to 31.03.26	-£ 4,252.10
Petty cash		£ -		
Unity Trust Current		£ 2,084.86		
Unity Trust Saver		£ 4,317.46		
Less up cheques		£ -		
TOTAL		£ 6,402.32	TOTAL	£ 6,402.32

**Plumstead Parish Council**

Internal Audit Report

For Plumstead Parish Council

Financial Year 25/26

Prepared by: Maureen Anderson-Dungar

Date: 12 May 2026

Contact details: tel: 01263 732530/mobile 07775 717485.

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I have completed an internal audit of the accounts for Plumstead Parish Council for the year ending 31<sup>st</sup> March 2026

My findings are detailed below using the tests provided in the **Governance and Accountability (England) March 2025**

**I would like to thank the Clerk/RFO for providing me with all the information required for the Internal Audit.**

Internal control	Test	Observations
Proper bookkeeping	Is the cashbook maintained and up to date?	Yes
	Is the cashbook arithmetically correct?	Yes.
	Is the cashbook regularly balanced to the bank?	Yes. Monthly reconciliations, all reported to Council meetings.
Standing Orders, Financial Regulations, and payment controls	Has the council formally adopted Standing Orders and Financial Regulations?	Yes
	Do the Financial Regulations comply with the financial details in Standing Orders?	Yes
	Date Standing Orders last reviewed	22 May 2025
	Date Financial Regulations last reviewed	22 August 2025. Next review August 2026
	Has a Responsible Financial Officer been appointed with specific duties? Is this evidenced in a Job Description?	Yes, Clerk is the RFO Yes, forms part of contract of employment
	Have goods over £5000 been competitively purchased?	No purchases recorded over this amount.
Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted?	Yes. Invoices provided for audit. Grass Maintenance contractor should provide invoice addressed to Plumstead Parish Council rather than email. No purchase order system.	

Internal control	Test	Observations
	Has VAT on payments been identified, recorded and reclaimed?  When was the last reclaim submitted?	Yes, identified and recorded as such. The reclaim is a small amount, therefore not claimed each year. Last reclaim April 2024.
	Has s137 expenditure been approved and separately recorded and within statutory limits? (where applicable)	None recorded.
	Has a councillor been appointed as an Internal Control Officer?	No. Comprehensive financial reports are presented to full Council at each meeting, discussed and minuted, signed by the Chair.
Risk management arrangements	Does a review of the minutes identify any unusual financial activity?	No
	Do minutes record the council carrying out an annual risk assessment or review of their risk management scheme?	Yes. Annual Council Meeting 22 May 2025.
	Does the Scheme detail all potential risk areas?	Yes. Separate Financial Risk Assessment and physical risk assessments for assets in the Council's control.
	Is insurance cover appropriate and adequate?	Yes.
Budgetary controls	Has the council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes. Draft budget discussed December 2024, Minute 8.1 and 8.2. Final budget approved 8 January 2025, Minute 5.1.
	Has the precept been calculated from the budget and been approved?	Yes. Approved 8 January 2025, Minute 5.2

Internal control	Test	Observations
	Does the budget include an actual completed year?	Yes.
	Is actual expenditure against budget reported to the council during the year as well as at budget time?	Yes, comprehensive financial report given to each Council meeting.
	Are there any significant unexplained variances from budget?	None.
Income controls	Is income properly recorded and promptly banked?	All Income received via BACS
	Does the precept recorded agree to the Council Tax authority's notification?	Yes.
	Are security controls over cash and near-cash adequate and effective?	The Council had no cash transactions during the year. Financial regulations require all income to be banked promptly. All income however received is included in financial report for each meeting.
Petty cash procedures (if applicable)	Is all petty cash spent recorded and supported by VAT invoices/receipts?	The Council does not operate a petty cash system.
	Is petty cash expenditure reported to each council meeting?	N/A
	Is petty cash reimbursement carried out regularly?	N/A
Payroll controls	Do all employees have contracts of employment with clear terms and conditions?	Yes, copy provided for audit;

Internal control	Test	Observations
	Do salaries paid agree with those approved by the council?	Yes.
	Are salaries above the National Living Wage/Minimum Wage?	Salary on NALC/SLCC scales
	Are other payments to employees reasonable and approved by the council?	Yes, documented on payslips and minuted. Pay increases and back pay included in Financial Report adopted on 22 August 2025
	Have PAYE/NIC been properly operated by the council as an employer?	Yes
Asset controls	Does the council maintain a register of all material assets owned or in its care?	Yes. Land rented at peppercorn rent, pond and wildlife area should be added as "in the Council's care."
	Are the assets and Investments registers up to date? When were these last reviewed?	Yes. Last review 22 May 2025. Review annually to accord with Financial Risk Assessment.
	How are asset valuations recorded?	By value.
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to council?	Yes.
	Is a bank reconciliation carried out regularly and in a timely fashion?	Bank reconciliations carried out monthly
	Are there any unexplained balancing entries in any reconciliation?	No.
	Does the end of year bank reconciliation include all cash held?	Yes.

Internal control	Test	Observations
	Other than long term investments)	
Year-end procedures	Are year-end accounts prepared using the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes. Receipts and Payments
	Do accounts agree with the cash book?	Yes.
	Do accounts include a comparison to the previous year?	Not specifically but detailed in budget preparation documents.
	Have variations (+/- 15%) been detailed numerically and quantitatively?	No variances. The Council is an exempt authority.
	Date AGAR to be considered by Council	22 May 2026
	Where appropriate, have debtors and creditors been properly recorded?	N/A
Procedural	Appointment of the IA has been agreed – minute reference	Included as part of budget discussions. Ensure listed as separate agenda item in future
	Have points raised on the last Internal Audit report been considered by council and actioned?	Yes, considered at Annual Council Meeting on 22 May 2025. Report approved and recommendations adopted.
Transparency: For smaller councils with turnover under £25,000	Minutes for whole year on website?	Yes.
	Agendas for whole year on website?	Yes
	Payments over £100 detailed on website?	Yes
	Electors' rights advertised on website?	Yes.

Internal control	Test	Observations
	Councillors' responsibilities detailed on website?	Councillors are listed on website. One has responsibility for physical risk assessment. This information could be added to the website.
	Last financial year's AGAR on website?	Yes.
	Land and building assets details on website? (Description, location, owner/leaseholder, date and cost of acquisition and present use)	The Council manages a wildlife area not in its ownership which is described on the website
Burial Authorities only	Are fees levied in accordance with the Council's approved scale of fees and charges?	The Council is not a Burial Authority.
	Have fees for the cemetery been reviewed and agreed by Council?	N/A
	Were comparisons made with other cemeteries prior to setting the fees?	N/A
	Have burial books been kept up to date and are they safely stored?	N/A
Allotments only	Has a list of allotment holders with amounts paid to Council been submitted?	The Council does not have allotments.
	Have fees for the allotments been reviewed and agreed by Council?	N/A
	Has a Financial Risk Assessment been undertaken for any larger projects undertaken?	Financial and physical Risk Assessment undertaken for recent joint village event. No large projects were undertaken.

Internal control	Test	Observations
Box 10 Assertion	Data Protection Policy in place?	Yes
	Generic e mail account hosted on an authority owned domain?	Yes
	Accessibility Statement on the website?	Yes
	Council registered with the ICO	Yes
	Website meets Web Content Accessibility Guidelines?	Yes, tested 6 March 2026. Some documents linked to site not compliant and referenced in statement.
	Is there an FOI Publication Scheme?	Yes
	Is it on the website?	Yes
	Is it regularly updated?	Yes,  last review May 2025, review May 2026 to accord with Risk Assessment Policy.

**Reasons for any “NO” Boxes on the Internal Auditor’s Report:**

(Note that if the Council is over £25,000 the information below should be sent to the External Auditor.)

Box F – Not covered as the Council had no cash transactions during the year. Financial Regulations do include provision for banking cash/cheque income.

**Summary of my recommendations:**

The recommendation in last year’s report for a specific Financial Risk Assessment was discussed and implemented.

Recommendations for this year:

1. Request formal invoice for grass maintenance addressed to Plumstead Parish Council rather than an email notification
2. Add land managed by the Council to the Asset Register as being "in the care of the Parish Council"
3. Add Councillors' specific responsibilities against name on the website where appropriate

Lastly, I would like to compliment the Clerk and the Council on the standard of documents presented for audit, in particular the comprehensive financial reports and the detailed risk assessments.

*M. E. Anderson-Dungar*

*12 May 2026*

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Signed

Date

**PLUMSTEAD PARISH COUNCIL**  
**FINANCIAL REPORT FOR PLUMSTEAD PARISH COUNCIL**  
**MEETING TO BE HELD ON 22.05.2026**

Bank Statement carry forward as of 30.04.26	£6,402.69
Cash book carry forward as of 30.04.26	£6,402.69
Parish Council money (i.e. cash book minus ring-fenced income)	£2,927.35

**Income reported since last meeting 06.02.26**

1. 31/02/2026	Interest	£28.43
2. 30/04/2026	Precept (1/2)	£1875.00

**Payments reported since last meeting 06.02.26**

1. 23/02/26	Cllr Ridge Expenses (Brush & Paint)	£25.89
2. 23/02/26	Cllr Ridge Expenses (Mower Fuel)	£9.63
3. 28/02/26	Service Charge	£6.00
4. 09/03/26	HMRC (PAYE)	£27.40
5. 09/03/26	Clerks Salary	£109.70
6. 09/03/26	Clerks Expenses (Mileage)	£13.68
7. 24/03/26	Anglian Mowers (Mower Service)	£221.79
8. 24/03/26	Grass Maintenance	£40.00
9. 31/03/26	Service Charge	£7.00
10. 07/04/26	HMRC (PAYE)	£27.40
11. 07/04/26	Clerks Salary	£109.70
12. 17/04/26	Cllr Ridge Expenses Fuel	£11.11
13. 17/04/26	N Hubbard (Grass cutting)	£40.00
14. 30/04/26	Service Charge	£7.00

Bank reconciliation up to and including 30<sup>th</sup> April 2026 undertaken by Cherrie Woods

**EXPENDITURE FROM EARMARKED RESERVE**  
**SINCE REPORT DATED 06.02.26**

**PLUMSTEAD EVENTS GROUP & OPEN GARDENS & SUMMER FAIR 2018**

Opening Balance 01.04.23 (Amalgamated April 23): £1869.48

Expenditure (ex-VAT): £0.00

Closing balance as at 30.04.26: £1869.48

**CESSATION OF PLUMSTEAD 2000 FUND**

Opening Balance 31.08.21: £2,259.28

Expenditure (ex-VAT): £0.00

Closing balance as at 30.04.26: £2,259.28

**TRAINING** (Ext meeting 08.01.25 item 5.4)

Opening Balance 08.01.25: £150

Expenditure (ex-VAT): £124.00

Closing Balance as at 30.04.26: £26.00

**ELECTIONS** (Ext meeting 04.12.24 item 8.4)

Opening Balance 08.01.25: £1000

Expenditure (ex-VAT): £0.00

Closing Balance as at 30.04.26: £1000

CODE	YEAR END ACTUALS 25-26	BUDGET	TO DATE (EX VAT)	RECEIPTS TO DATE
1001	Grass Cutting/General Maintenance	£ 450.00	£ 440.00	£3445(Precept)
1002	Meadow Maintenance	£ 120.00	£ 112.50	£94.48(Interest)
1003	Rents	£ 2.00	£ 3.00	£298.45(refund from Zurich)
1004	Clerks Salary (including PAYE)	£ 1,642.00	£ 1,709.23	£26.60 (correct PAYE)
1005	Clerks Mileage	£ 70.00	£ 82.26	
1006	Clerks Admin Costs	£ 30.00	£ 30.00	
1007	Insurance	£ 375.00	£ 298.45	
1008	NPTS Annual Subscription	£ 58.00	£ 57.50	
1009	ICO Registration	£ 35.00	£ 47.00	
1010	Misc	£ 20.00	£ 234.75	
1011	Petrol	£ 70.00	£ 18.74	
1012	Maintenance	£ 300.00	£ 70.89	
1013	Defib	£ 110.00	£ 70.00	
1014	Office Costs	£ 26.00	£ 31.19	
1015	Microsoft	£ 60.00	£ 70.83	
1016	Mower Service	£ 175.00	£ 221.79	
1017	Donations	£ 100.00	£ -	
1018	Service Charge	£ 60.00	£ 73.00	
1019	Gifts	£ 30.00	£ -	
1020	Annual Audit	£ 37.00	£ 35.00	
	Totals	£ 3,770.00	£ 3,606.13	VAT Refund due: £154.49

### Financial Matters to note since last meeting 06.02.26

<b>Ear Marked Reserve End of year balance 25-26</b>	
Maintenance Reserve (Ex-PEG&open gardens)	£1,869.48
Plumstead 2000 Fund (Capital Reserve)	£2,259.28
Training	£26.00
Elections	£1,000.00
<b>Total</b>	<b>£5,164.76</b>