

# Claire Connell MA, ACA, CTA

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The Parish Councillors  
Whitchurch on Thames Parish Council  
c/o Mr Brian Inglis  
Wood Cottage  
Beenhams Heath  
Shurlock Row RG10 0QE

8<sup>th</sup> June 2026

Dear Ladies and Gentlemen

## Internal audit for the year ended 31<sup>st</sup> March 2026

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. My work in June 2026 was carried out remotely.

My internal audit testing was based on the guidelines included in the 2025 Governance & Accountability Practitioners Guide, with reference to the 2026 Guide with regard to Assertion 10. My correspondence with Brian Inglis confirmed the internal controls in place and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of these controls.

### Overall conclusion

Generally the accounts and internal controls appear well maintained. I have signed the internal audit report contained within the AGAR with no adverse comments.

A detailed report outlining the work carried out and conclusions reached is contained within Appendix 1. You will note that I have recommended that a proper review of data protection policies is undertaken, with reference to NALC template documents where appropriate. A policy register with review dates would be helpful as Councils are required to have an increasing number of policies.

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I trust that these comments are self-explanatory, but please do not hesitate to contact me if you would like further details.

Yours faithfully



Claire Connell

### Appendix 1: Summary of internal audit work covered in 2025-26

<u>Annual Return Section</u>	<u>Objective met?</u>	<u>Comments</u>
<b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.	Yes	The Council maintains its accounting records using Rialtas software which is specifically designed for Parish Councils.
<b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes	Testing a sample of invoices and a review of systems shows that expenditure is properly incurred, payments approved and VAT appropriately accounted for.
<b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes	<p>Minutes, Standing Orders, Financial Regulations, insurance cover and the Risk Management Policy indicate that there are proper risk management procedures.</p> <p>The Financial Risk Assessment and Management Policy has not changed substantially for several years. Whilst it is true that the activities of the Council have not changed significantly either, I recommend the Council carries out a thorough review of the Policy.</p> <p>I also note that the internal control checks did not take place during the year by councillors. This is a useful control and should be reinstated if possible.</p>
<b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	<p>Monthly receipts and payments reports are provided to the Council.</p> <p>The budget setting process appeared robust.</p>
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes	<p>No issues arose during the review of income.</p> <p>The precept was agreed to Council minutes and the precept spreadsheet compiled by MHCLG.</p> <p>A VAT claim were received in the year.</p> <p>Other income included grants and income for adverts collected by the printer of the Bulletin.</p>
<b>F.</b> Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	N/A	No petty cash is held by the Council

<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes	Payroll is operated correctly in-house. Backpay was paid in the financial year following notification of the increase in nationally agreed salary scales
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.	Yes	The fixed assets register is maintained in Excel. The new speed monitor has been added to the register.
<b>I.</b> Periodic bank account reconciliations were properly carried out during the year	Yes	Bank reconciliations are prepared monthly and reviewed by Councillors
<b>J.</b> 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.	Yes	The Council prepares its accounting statements on a receipts and payments basis which is appropriate for a council of this size.  The balance carried forward was agreed to the cashbook and bank statement.
<b>K.</b> 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.	N/A	Not covered – the Council had a limited assurance review of its 2024-25 AGAR
<b>L.</b> The authority published the required information on a free to access website up to date at the time of the internal audit in accordance with the relevant legislation	Yes	The Council provides the AGARs for the past five years on its website in accordance with the Accounts and Audit Regulations 2015.
<b>M.</b> 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.	Yes	Yes, the Council correctly provided for the period for the exercise of public rights.
<b>N.</b> The authority has complied with the publication requirements for 2024-25 AGAR (see AGAR Page 1 Guidance Notes).	Yes	Yes, the correct documents were published and deadlines were met.

<p><b>O</b> The authority has complied with laws, regulations &amp; proper practices relating to digital and data compliance</p>	<p>Yes</p>	<p>The Council has adopted an IT policy during the year.</p> <p>There is generic email address which complies with the requirements for an email address on a council owned domain. The website contains an accessibility statement and a privacy statement.</p> <p>Although there are some GDPR policies, these do need updating – one policy still has a previous clerk’s address on it.</p>
<p><b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.</p>	<p>N/A</p>	<p>The Council is custodian trustee of Whitchurch Village Hall which is registered with the Charity Commission.</p> <p>As the Council is not a sole managing trustee, this section is not applicable.</p>

# Annual Internal Audit Report 2025/26

Whitchurch-on-Thames Parish Council

<https://whitchurchonthames.com/council.html>

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, property 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.		No cash held	✓
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.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

04/06/2026

Claire Connell

Signature of person who carried out the internal audit

*Claire Connell*

Date

08/06/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

### Whitchurch-on-Thames Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		'Yes' means that 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.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

11/06/2026

and recorded as minute reference:

10-2

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

Chair

Clerk

<https://whitchurchonthames.com/council.html>

## Section 2 – Accounting Statements 2025/26 for

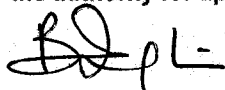
### Whitchurch-on-Thames Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	19,084	23,977	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	28,164	29,291	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	9,504	32,563	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	7,213	9,164	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	25,562	44,726	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	23,977	31,941	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	23,977	31,941	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	48,793	51,819	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**



Date

31/05/2026

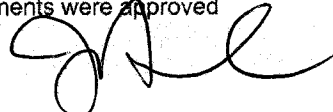
I confirm that these Accounting Statements were approved by this authority on this date:

11/06/2026

as recorded in minute reference:

10.3

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



**Bank reconciliation for Whitchurch-on-Thames Parish Council**

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 on Section 2 of the AGAR and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that outstanding payments should be entered as negative figures.

£                      £

**Balance per bank statements at 31 March 2026:**

Account Name:

Lloyds Community Account	31,941.42
Add Name	Add amount
Add Name	Add amount
Add Name	Add amount
Add Name	Add amount

31,941.42

**Add:** outstanding receipts (enter these as positive numbers)

Add detail	-
Add detail	-
Add detail	-

-

**Less:** outstanding payments (enter these as negative numbers)

Add detail	-
Add detail	-
Add detail	-

-

**Balance per cashbook at 31 March 2026**

31,941.42

(should agree to Box 8 on Section 2)

Outstanding receipts

This should include any amounts received which have been recorded in the cashbook as being received in the period to 31 March 2026 but which appear on the bank statement after 31 March 2026.

Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2026 but which appear on the bank statement after 31 March 2026.

## Explanation of variances 2025/26 – pro forma

Name of smaller authority: **Whitchurch-on-Thames Parish Council**

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2026	2025	Variance £	Variance %	Explanation Required?		Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
	£	£			Is > 15%	Is > £100,000	
1 Balances Brought Forward	23,977	19,084					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	29,291	28,164	1,127	4.00%	NO	NO	
3 Total Other Receipts	32,563	9,504	23,059	242.62%	YES	NO	Grant income of £2,500 from Oxfordshire CC for a Topographic Survey and £14,700 from Mend The Gap (Chilterns) for the renovation of Hardwick Road verges. These amounts are reflected in the spending variance. The Parish Council received an extra amount of £13,245 of CIL Money from South Oxfordshire DC (£14,288 against £1,043 in 2024-25)
4 Staff Costs	9,164	7,213	1,951	27.05%	YES	NO	The Clerk moved from SCP 25 to 26 as per the employment contract (35 hrs/month at £18.72/hr, increased to £19.32/hr). HMRC introduced a lower threshold for NIC's and The Clerk received a sum of £715.77 in Project Management pay relating to the Hardwick Road project referenced above and below.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	44,726	25,562	19,164	74.97%	YES	NO	As per point 3, The Parish Council paid £2,500 of grant money on a Topographic Survey, £12,466 on the Hardwick Road project, £3,000 on a Speed Sign and made a grant donation (CIL Money) of £3,000 to the village Save our Spire Appeal.
7 Balances Carried Forward	31,941	23,977	7,964	33.22%	YES	NO	A second tranche of CIL Money (£9,526) came in earlier than expected and boosted the end of year balance.
8 Total Cash and Short Term Investments	31,941	23,977	7,964	33.22%	YES	NO	The answer at point 7 refers.
9 Total Fixed Assets plus Other Long Term Investments and Assets	48,793	48,793	0	0.00%	NO	NO	
10 Total Borrowings	0	0	0	0.00%	NO	NO	

# Whitchurch-on-Thames Parish Council

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)

### NOTICE

Date of announcement: Friday 12<sup>th</sup> June 2026

Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:

BRIAN INGLIS (Clerk to the Parish Council)  
[clerk@whitchurchonthamesparishcouncil.gov.uk](mailto:clerk@whitchurchonthamesparishcouncil.gov.uk)

commencing on Monday 15<sup>th</sup> June 2026

and ending on Friday 24<sup>th</sup> July 2026

#### Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

Moore East Midlands (Ref AP/HD)  
Rutland House  
Minerva Business Park  
Lynch Wood  
Peterborough  
PE2 6PZ



This announcement is made by BRIAN INGLIS (Clerk)

## **LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS**

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.**

### **The basic position**

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

### **The right to inspect the accounting records**

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

### **The right to ask the auditor questions about the accounting records**

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

### **The right to make objections**

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

### **A final word**

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.