

Smaller authority name: Great Tey Parish Council

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

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

NOTICE	NOTES
<p>1. Date of announcement <u>Wednesday 25th June 25</u> <sup>(a)</sup></p> <p>2. 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.</p> <p>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 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Adele Waines</u> <u>Clerk - Great Tey Parish Council</u> <u>0711 3791811</u></p> <p>commencing on (c) <u>Thursday 26<sup>th</sup> June 2025</u></p> <p>and ending on (d) <u>Friday 25<sup>th</sup> July 2025</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. 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:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u>Adele Waines</u> <u>Responsible Financial Officer</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

GREAT TEY 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.	YES		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	YES		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	YES		during the year gave all persons interested the opportunity to inspect and ask questions about this authority’s accounts.
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.	YES		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	YES		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	YES		responded to matters brought to its attention by internal and external audit.
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.	YES		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
	YES		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

**\*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:

13/05/2025

and recorded as minute reference:

MINUTE REFERENCE 9

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

Chair

Clerk

WWW.GREATTEY.COM



## Section 2 – Accounting Statements 2024/25 for

### GREAT TEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	18245	17625	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	19784	20773	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	74852	18563	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	7910	6926	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	87346	14601	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	17625	35434	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	17625	35434	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	122925	122925	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	N/A	
11a. Disclosure note re Trust funds (including charitable)	YES			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)	YES			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**

*a. w. m. s.* REQUIRED

Date

13/05/2025

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

13/05/2025

as recorded in minute reference:

MINUTE REFERENCE 9

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

*T. J. Jones* REQUIRED



## Annual Internal Audit Report 2024/25

GREAT TEY PARISH COUNCIL

ENTER WWW.GREATTEY.COM HERE ADDRESS

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.	N/A		No petty cash maintained
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

23 06 2025

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

LOUISA TIPPETT ACA

Signature of person who carried out the internal audit

Louisa Tippett

Date

23 06 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).



121 Colchester Road  
West Bergholt  
Colchester  
CO6 3JX

23 June 2025

Mrs Adele Warnes  
Clerk  
Great Tey Parish Council  
Marshall's Manor  
Chappel Road  
Great Tey  
CO6 1JR

Dear Adele,

Great Tey Parish Council  
Annual Governance and Accountability Return 2024/25

Thank you for providing me with all the relevant Parish Council records including minutes and budgets to undertake the Internal audit and completion of the Annual return required for Local Councils in England.

The accounts were approved by the Parish Council on 13 May 2025.  
The details were all recorded on the relevant sections of Annual return and signed ready for submission and publication before the required due date.

Annual return - Section 1 - Annual governance statement 2024/25

In my audit work I have seen that all the parts requiring completion in Section 1 as the Annual governance statement have been completed in the affirmative.

Annual Internal Audit Report 2024/25

The Annual return details remain similar to the last year, including the additional review required for compliance with publication requirements.

In my work I have reviewed the formal minutes, as signed at later meetings. I have also reviewed the cash book and accounting records of the Council with the accounts prepared by the Parish Council for the year to 31 March 2025 with 31 March 2024 as the corresponding year.

I have reviewed the updated Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements dated March 2022 (NALC.gov.uk) and in particular the guidance for internal audit for a smaller authority. I have completed my tests on the finalised and approved accounts after the year end. This process, without being involved during the accounting year, appears appropriate in this Council's case. Having considered the areas to be covered, I have found sufficient assurance that proper practices have been met throughout the year.

The section on Petty Cash has been marked as "Not applicable" as the Parish Council does not hold any cash.

You have confirmed that the required information was published on the website in accordance with the Transparency Code for smaller authorities and the required reports have been seen as being uploaded which confirms the parish clerk's actions and duties in this area.

I note that the parish clerk's employment is as an office holder with salary payments subject to PAYE which has been properly processed under RTI. My review noted the revised costs of the full time clerk, training, and the usual uplift in salary in line with NALC pay, backdated to 1 April 2024. I did not see a minute discussing approval in advance, but the change was reported in payments approved on 10 December 2024.

The 2016 Practitioners' Guide provided guidance regarding asset valuation, requiring the Parish Council to follow a consistent policy. This Parish Council has therefore been using insurance valuations to summarise the value of assets held, with the necessary recording, each year, of any new assets acquired at cost. No depreciation charges are included, as the accounts are prepared on a cash basis. Furthermore the accounting policies adopted do not require reporting on the expected useful life of each asset.

Primarily from my review of the minutes and the Council's full consideration of budgeting and future costs as well as insurable risks throughout the year, I feel that the Council has properly assessed and managed the significant risks which they have identified as being within their area of responsibility.

No other areas of risk have been identified by me from the matters seen during my review.

#### Accounts Preparation

The cash book is prepared as part of the formal accounts of the Council for the year and it is a requirement of the Accounting regulations that this forms part of the published Parish Council Accounts.

The Summary Income and Expenditure Account are prepared on a Payments and Receipts basis (without provision for debtors, creditors, accruals and prepayments), although provision is made for the VAT recovery.

The balance sheet records all assets in line with the Annual return details reported to the External auditor. Additionally the amount due from HMRC in respect of the recovery of input VAT outstanding at the year end is included and accurately reflects the assets of the Parish Council.

#### Annual return - Section 1 - Accounting statements

The final figures for the Annual return agree to extractions from the accounts as below:

		<b>Last year</b>				
		<b>2023/24</b>	<b>2024/25</b>	<b>Variance</b>		
		£	£	%	£	
1	Balances b/f	18,245	17,625	-3		
2	Annual Precept	19,784	20,773	5		
3	Total other receipts	74,852	18,563	-75	56,289	
4	Staff costs	7,910	6,926	-12		
5	Loan/capital payments	0	0			
6	Total other payments	87,346	14,601	-83	72,745	
7	Balances c/f	17,625	35,434	101		
8	Total cash and investments	17,625	35,434	101		
9	Total fixed assets	156,817	122,925	-22	33,892	
10	Total borrowings	0	0			
11	Trust funds disclosure note	Yes	Yes			

In addition to the provision of certain figures within the Annual return you are required to provide details of any significant variances between the two years. As for previous years I have prepared a schedule in line with the guidance notes, which confirms your figures for use if required.

#### Other matters

The VAT recovery at the year end amounts to £1,463.41 (2024: £16,204.52) which will, I assume as previously, be received in full after the year end, and is ignored on the accounting statements in section 1 recorded above.

S.137 of the Local Government Act 1972 allows a Local Authority to spend a limited amount on activities for which it has no specific power, but which the Authority considers "will bring direct benefit to the area, or any part of it or all or some of its inhabitants".

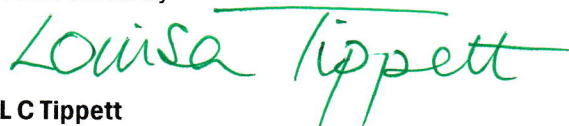
This has been correctly reported in the accounts and payments are as extracted from the cash book records.

I confirm that Sections 1 and 2 of the Annual return are in accordance with my review of the Parish Council records and I believe that the completed Annual return can be submitted to the External auditor.

I should like to thank you for your kind assistance with my review for the year.

With kind regards

Yours sincerely



**LC Tippet**  
Encl

Great Tey Parish Council

Appendix to Annual Return 31 March 2025

Year end balances

**Bank Reconciliations**

**2024**

**2025**

Community Account - Barclays 10417327

Balance per statement 31 March 2025 275.07

Less o/s cheques 0.00

0.00

0.00

Plus o/s bankings

0.00

Balance per cash book

275.07

275

6,038

Business Saver Account - Barclays 53283313

Balance per statement 31 March 2025 35,158.82

Less o/s cheques 0.00

Plus o/s bankings 0.00

Balance per cash book

35,158.82

35,159

11,587

35,434

17,625



## Appendix to Annual Return 31 March 2025

**Variance Analysis**

The accounts are prepared on a Receipts and Payments basis so funds may be received in one year and spent in the next, and this primarily accounts for the major variations.

**Line 3:** Variation - decrease in other receipts of £56,289 (£74,852 to £18,563) is due to the following

No change in Grant from Colchester Borough Council	-	-
Increase in allotment rental income		45
Increase in bank interest received		494
Training bursary		184
Reduction in Locality Grant	-	1,240
E C C grants		-
No Grant received for Neighbourhood Plan	-	3,753
Input VAT recovered in year		16,204
No S106 grant Brook Road	-	68,222
	-	<u>56,289</u>

**Line 4:** Variation - decrease in staff costs reflecting just one Clerk in year, last year period of crossover  
Decrease of £984 (£7,910 to £6,926).

- 984

**Line 6:** Variation - decrease in other payments of £72,745 (£87,346 to £14,601) is due to the following

Decreased general administration costs (excl. Clerk's salary)	-	990
Increased allotment water and repairs		72
No Village Hall - refurbished potable water tank	-	4,891
Increased Handyman expenses		257
Reduced defibrillator costs	-	105
Increased Play area annual inspection and repairs		530
Increase in Playing field maintenance including refurbishment		2,610
Increased Section 137 payments		903
Reduced Neighbourhood plan grant balance repaid/returned and costs	-	6,868
Village Sign refurbishment grant funded- repair 2025	-	1,130
S106 Grant - 2024 new play area	-	51,700
Decreased input VAT paid on purchases in year	-	11,433
	-	<u>72,745</u>

**Line 9:** Variation - £nil No change in fixed assets this year.

The inclusion of assets value is now based on list on the insurance a policy adopted in 2016, with additions at cost:

	31.03.2025	31.03.2024	
Village sign	2,530	2,530	
Notice board	643	643	
Gates and fences	9,779	9,779	
HFRG internal fence and gate	2,100	2,100	
HFRG benches	2,118	2,118	
HFRG Entrance high gate and bollards	2,795	2,795	
Bus shelter	7,112	7,112	
Office contents	756	756	
Printer for Clerk	50	50	
Sports equipment	756	756	
Contents of Village Hall	27,500	27,500	
Playground equipment	66,786	66,786	
	<u>122,925</u>	<u>122,925</u>	
Movement			additions
			<u>nil</u>