Annual Internal Audit Report 2025/26

SKERNE & WANSFORD

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During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. **If** the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
	Yes	**No**	**Not applicable**
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: 19/05/2026 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit: DARREN HILL

Signature of person who carried out the internal audit: [signature]

Date: 19/05/2026

***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:

ENTER NAME OF AUTHORITY: ~~[illegible]~~ SKEYNE & WANSFORD

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	Agreed No*	N/A	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			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.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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.			✓	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓			has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

***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:

DD/MM/YYYY: 8/6/2026

and recorded as minute reference:

MINUTE REFERENCE: JUNE ITEM 3

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS: SKEYNE & WANSFORD.

Section 2 – Accounting Statements 2025/26 for

SKERNE & WANSFORD

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	28,673	22,225	*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	4,750	4,750	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	10,896	32,941	*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	1,834	1,808	*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	22,094	24,708	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	22,225	33,400	*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	22,225	33,400	*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	0	40,528	*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 08/06/2026

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

08/06/2026

as recorded in minute reference:

JUNE ITEM 3

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

2025/ 2026																		
CURRENT ACCOUNT																		
				INCOME									**EXPENDITURE**					
DATE	**REF**	**PRECEPT**	**GRANT FUNDING**	**OTHER**	**BANK INTEREST**	**TOTAL**	**NOTES**		**STAFF COSTS**	**INS**	**HALL HIRE**	**SUBS**	**COMMUNITY GRANTS**	**BANK CHARGES**	**OTHER**	**VAT**	**TOTAL**	**NOTES**
8-Apr	TAX								65								**65**	PAYE
10-Apr	FIRST RESCUE														75.95	15.19	**91.14**	DEFIB
22-Apr	LLOYDS													4.25			**4.25**	
30-Apr	ERYC	4750				**4750**											**0**	
8-May	STUARTS														892.5		**892.5**	FISH & CHIPS VE DAY
19-May	LLOYDS													4.75			**4.75**	
20-May	LLOYDS				40.95	**40.95**											**0**	
20-May	CASH			475		**475**	FISH & CHIPS										**0**	
29-May	ANR SERVICES														240		**240**	
29-May	ST MARYS												500				**500**	
29-May	ERNLLCA											329.52					**329.52**	
29-May	M CAWTHORNE													150			**150**	Clerks expenses
29-May	BEVERLEY RAMBLERS												300				**300**	
29-May	ST LEONARDS												300				**300**	
17-Jun	LLOYDS													4.25			**4.25**	
8-Jul	ERYC VE GRANT		500			**500**											**0**	
11-Jul	VAT REFUND			1969.17		**1969.17**											**0**	
15-Jul	LLOYDS				33.35	**33.35**											**0**	
21-Jul	ICO											47					**47**	
21-Jul	LLOYDS													8.23			**8.23**	
19-Aug	LLOYDS													4.25			**4.25**	
29-Aug	M CAWTHORNE								611.33								**611.33**	clerk salary
2-Sep	LLOYDS				36.93	**36.93**											**0**	
2-Sep	ERYC SIDS														762	152.4	**914.4**	
17-Sep	NEWSLETTER														200		**200**	
19-Sep	LLOYDS													4.25			**4.25**	
22-Sep	KEDEL														1398	279.6	**1677.6**	benches
22-Sep	WAITES														18.17		**18.17**	
30-Sep	BLUE FISH														240		**240**	Website
30-Sep	Driff School Twilight Bus												50				**50**	
20-Oct	LLOYDS													4.25			**4.25**	
20-Oct	LLOYDS				25.76	**25.76**											**0**	
18-Nov	LLOYDS													4.25			**4.25**	
19-Nov	ERNLLCA														20	4	**24**	
19-Nov	WANSFORD VILLAGE HALL										100.19						**100.19**	
19-Nov	LENOVO														349.17	69.83	**419**	new laptop
3-Dec	S TAIT								784.8								**784.8**	clerk salary
17-Dec	TROUT PUB														312.5	62.5	**375**	community event
19-Dec	LLOYDS													4.25			**4.25**	
6-Jan	GALLAGHER									476.95							**476.95**	Insurance
19-Jan	LLOYDS													4.25			**4.25**	
29-Jan	Harmony Grant			10000		**10000**											**0**	
3-Feb	ERYC Bus Grant		15107			**15107**											**0**	
3-Feb	RAFTERS														75	15	**90**	xmas tree
3-Feb	S TAIT														136.4		**136.4**	printer and ink
17-Feb	LLOYDS													4.25			**4.25**	
20-Feb	Police Crime Commission		4639.5			**4639.5**											**0**	
20-Feb	LLOYDS				80.05	**80.05**											**0**	
3-Mar	GW SHELTERS														13907	2781.4	**16688.4**	skerne bus shelter
3-Mar	WANSFORD VILLAGE HALL										15						**15**	
5-Mar	SLCC TRAINING														220		**220**	
5-Mar	LLOYDS													4.25			**4.25**	
18-Mar	S TAIT														17.94		**17.94**	litter pickers
30-Mar	I LAMBLE														74.4		**74.4**	
3-Mar	S TAIT									411.84							**411.84**	
30-Mar	LLOYDS				33.39	**33.39**											**0**	
		4750.00	**20246.50**	**12444.17**	**250.43**	**37691.10**			**1461.13**	**888.79**	**115.19**	**376.52**	**1150.00**	**205.48**	**18939.03**	**3379.92**	**26516.06**	

BANK SUMMARY 31 MARCH 2025/6

	£	£
OPENING BALANCE	22225.29	
INCOME	37691.10	
EXPENDITURE		26516.06
CLOSING BALANCE		33400.33

Skerne & Wansford Parish council year-end bank reconciliation March 31 2023

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 2021" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: Skerne & Wansford Parish Council

County area (local councils and parish meetings only): East Yorkshire

Financial year ending March 31 2026

Prepared by: Sue Tait, clerk/RFO

Date: 18-Jun-26

	£	£
Balance per bank statements as at 31/3/26:		
Lloyds Bank Community Account	12,773.35	
Lloyds Bank 32 day account	20,626.98	
		33,400.33
No petty cash held		
No unbanked cheques		
No unbanked cash	-	
		-
Net balances as at 31/3/26		**33,400.33**

	2024/5	2025/6	Variance £	Variance %	EXP REQ	EXPLANATION
Balances brought forward	28,673	22,225	-6448	-22	no	
Precept or Levies	4,750	4,750	0	0	no	
Other Receipts	10,896	32,941	+22045	+202	yes	VAT refund claimed (+1969), ERYC Bus Grant received (+15107), Police Crime Comm grant for SIDS received (+4639)
Staff Costs	1,834	1,808	0	0	no	
All Other Payments	20,251	24,708	+4457	+22	yes	New bus shelter Skerne (+16688 but grant received in year also), new park benches (+1677), VE Day event (+892), Xmas Community Event (+375), new laptop (+419)
Balances Carried Forward	22,225	33,400	+11175	+50	yes	The council is in receipt of 10k pa from a solar panel grant that is largely unspent (currently Y3 of 10 year grant) and are looking to purchase land for a playpark eventually. Additionally, the council paid 10k for SIDs in 24/5 year and received the 50% grant funding in following year due to ERYC payment delays
Total Cash and Investments	22,225	33,400				
Total fixed Assets	18,172	40,528				New bus shelter Skerne, new benches in Wansford & Skerne
Total Borrowings	0	0				

Smaller authority name: **Skerne & Wansford 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	NOTES
1. Date of announcement_Mon 8th June_(a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
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. **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:**	
(b) _Sue Tait _3 Westgate Nafferton YO25 4LJ _clerk@skerneandwansfordpc.co.uk	(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
commencing on (c) __**Wednesday 10 June 2026** ________________________	(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
and ending on (d) ___**Tuesday 21 July 2026** _________________________	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. 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.	
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 2024. The appointed auditor is: **PKF Littlejohn LLP (Ref: SBA Team)** **30 Churchill Place** **London E14 5RE** (sba@pkf-l.com)	
5. This announcement is made by (e) Sue Tait, Clerk and RFO	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority