

Smaller Authority Name: Blewbury Parish Council

NOTICE OF CONCLUSION OF ANNUAL AUDIT
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026
Accounts and Audit Regulations 2015

- 1 The audit of accounts for Blewbury Parish Council for the year ended 31 March 2026 has been completed and the accounts have been published.**
- 2 The Annual Return is available for inspection by any local government elector in the area of Blewbury Parish Council. on application to**

(a) (Name of Clerk) Michelle Taylor

(b) (Address of Clerk) C/O: Chilton Field Way, Chilton, OX 0SQ

(c) Telephone: 07968 772935

Email: clerk@blewburyparishcouncil.gov.uk

Between the hours of 10am-5pm Monday to Friday, by appointment only.

- 3 Copies will be provided to any person for no charge (B&W) for a copy of the Annual Return**

Announcement made by (Name of Clerk)

Michelle Taylor

Date of Announcement

5th September 2026

Annual Internal Audit Report 2025/26

Blewbury Parish Council

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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.		✓	
P. (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

Name of person who carried out the internal audit

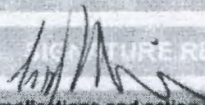
10/06/2026

14/06/2026

15/06/2026

Lisa Wilkinson CHIEF OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

15/06/2026

*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:

Blewbury 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.	✓		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.	Yes	No	N/A
			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:

17/06/2026

and recorded as minute reference:

15.3-26/27-2752

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

Chair

[Signature]

Clerk

[Signature]

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Section 2 – Accounting Statements 2025/26 for

Blewbury Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	80,152	162,857	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	113,000	118,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	118,494	64,816	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	48,748	48,817	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	14,829	14,504	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	85,211	80,770	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	162,857	201,582	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	153,931	183,536	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	1,404,502	1,404,502	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	123,000	112,000	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.

M. King
Date 17/06/2026

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

17/06/2026

as recorded in minute reference:

15.4-26/27-2752

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

S. Sanders

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Blewbury Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2025/26

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The Council has recorded a 'Yes' response at Assertion 1, thereby confirming that it has prepared the accounting statements in accordance with the Accounts and Audit Regulations. However, VAT reclaimed from HMRC has been included within Box 3 (Total Other Receipts). Paragraph 5.133 of the SAPP Practitioners' Guide 2025 states that, where Income and Expenditure accounting is used, entries on the AGAR should be reported net of VAT, and amounts of VAT collected from customers, paid to suppliers, and payable to, or repayable from, HMRC should be posted to a balance sheet account. As a result, the accounting statements have not been prepared in accordance with the Practitioners' Guide and we therefore would have expected Assertion 1 to have been answered 'No' on the 2025/26 Annual Governance Statement. We would expect the affected figures to be restated in the 2025 column of the 2026/27 AGAR and suitably disclosed as restated to bring the matter to the attention of the reader.

The council should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return as they did not take appropriate action on matters reported from internal and external audit from 2024/25.

We identified during our review of the Annual Governance and Accountability Return that boxes 1,3,4,6,7 of the prior year column (2025) on Section 2 - Accounting Statements did not agree to the figures provided on the 2024/25 form. Insufficient explanations were provided for some of these amendments and the column has not been marked as 'Restated' to bring it to the attention of the reader. This is a breach of proper practices and as a result a 'No' response should have been provided at Assertion 1 on the 2025/26 Annual Governance Statement. As the figures for the 2026 year appear to be correctly stated we do not believe this should impact the 2026/27 return. A similar issue was also noted on the prior year External Audit Report.

The council has recorded a 'Yes' response at Assertion 10 effectively reporting that the council had put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Since control objective O of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 10 to be consistent with the Annual Internal Auditor's Report.

Other matters not affecting our opinion which we draw to the attention of the authority:

Box 11 on Section 2 of the AGAR was submitted with a 'No' response. Given the council are not a sole trustee, the response to this box should have been 'Yes' per Paragraph 2.32 of SAPP Practitioners' Guide 2025.

Boxes 1-6 of the prior year column on Section 2 of the AGAR does not arithmetically add down to box 7 by £1 when summed. On review of the Annual Governance and Accountability Return uploaded to the Council's website, this is caused by a typographical error within box 1 (figure should have read £80,151 but it read £80,152). When inputting the comparative numbers for the return, care should be taken to ensure this agrees to the prior year's audited return accurately.

The council provided an explanation for the variance on boxes 7 and 8 on Section 2 of the AGAR from the prior year to the current year. Whilst the explanation was reasonable, no values were initially provided in order to support the movement. These were later provided on request. The parish council should in future ensure that all the necessary supporting financial information is provided with their annual submission. This issue was also raised on the prior year External Audit Report.

Incomplete information was provided with the initial supporting data submitted for review with regards to the 'No' response recorded on the Annual Internal Auditor's Report, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

Please note that the reconciliation between boxes 7 and 8 was not provided to us on the initial submission of the AGAR and supporting documentation. It was later provided on request. Please would you ensure this document is included within the initial submission going forwards.

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the council, which was later provided on request. The parish council should in future ensure that reserves levels are considered thoroughly and explanations provided with the AGAR when submitted to the external auditor.

3 External auditor certificate 2025/26

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026.

External Auditor Name

External Auditor Signature

Date



A handwritten signature in black ink, appearing to read 'Moore', written over a horizontal line.

26/08/2026