

Annual Internal Audit Report 2025/26

BURTON & WINKTON PARISH COUNCIL

WWW.burtonandwinktonparishcouncil.gov.uk

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.	✓		See Report
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.			NOT USED
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.	✓		See Report
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")			N/A
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.	✓		See Report
P. (For local councils only)	Yes	No	Not applicable
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

28/5/26

ELCARR S. GREEN ICAI

Signature of person who carried out the internal audit

Date

28/5/26

*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:

BURTON & WINKTON 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	No	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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:

16/06/2026.

and recorded as minute reference:

No 21.

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

Chair

Clerk

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Section 2 – Accounting Statements 2025/26 for

BURTON & WINKTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	44979.00	44046.00	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	28028.00	29429.00	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	50965.00	54071.00	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	10199.00	12734.00	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	69727.00	76749.00	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	44046.00	38064.00	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	44046.00	38064.00	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	45673.00	45673.00	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?		X	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 16.06.26

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

16.06.26

as recorded in minute reference:

No 21

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



Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

BURTON & WINKTON 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’s 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 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not 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

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	BURTON & WINKTON PARISH COUNCIL
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I confirm that there are no conflicts of interest with BDO LLP.



I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
16.06.26	No 21

Signed (Clerk/RFO)

Print Name KATIE HUGHES

Signed (Chair)

Print Name MAXINE MUSSELL

Burton & Winkton Parish Council

Prepared by:

Name and Role (Clerk/RFO etc)

RFO/CLERK

Date:

11/6/26

Approved by:

Name and Role (RFO/Chair of Finance etc)

Date:

16 June 2026

	Bank Reconciliation at 31/03/2026		
	Cash in Hand 01/04/2025		44,046.29
	ADD Receipts 01/04/2025 - 31/03/2026		83,500.39
			127,546.68
	SUBTRACT Payments 01/04/2025 - 31/03/2026		89,482.47
A	Cash in Hand 31/03/2026 (per Cash Book)		38,064.21
	Cash in hand per Bank Statements		
	Petty Cash 05/03/2026	0.00	
	30 Day account - ****4008 31/03/2026	26,686.25	
	NatWest Reserve account - ****25 31/03/2026	5,255.01	
	NatWest Current account - ****252 31/03/2026	6,122.95	
			38,064.21
	Less unrepresented payments		
			38,064.21
	Plus unrepresented receipts		
B	Adjusted Bank Balance		38,064.21
	A = B Checks out OK		

CHANGE OF CONTACT DETAILS – June 2026

Name of Smaller Authority: **BURTON & WINKTON PARISH COUNCIL**

County: **DORSET**

	Clerk/RFO (Main contact)	Chair
Name	KATIE HUGHES	MAXINE MUSSELL
Address	SILVER MIST RINGWOOD ROAD SOPLEY BH23 7BE	LONG'S COTTAGE 4A MARTINS HILL CLOSE BURTON BH23 7NP
Home telephone number	01425 674833	07776 187212
Work telephone number	07935 448405	07776 187212
Mobile telephone number	07935 448405	07776 187 212
Email address	Clerk@burtonandwinktonparishcouncil.gov.uk	maxinemussell@burtonandwinktonparishcouncil.gov.uk



NatWest

Transactions

Your transactions

Account type: **Liquidity Manager 35 Day**

Account number: **25954008**

Sort code: **522134**

Account name: **BURTON & WINKTON**

Date: **08 Apr 2026**

Showing: **25 Mar 2026 to 07 Apr 2026, All Transactions**

Date	Type	Description	Paid in	Paid out	Balance
31 Mar 2026	INT	31MAR GRS 25954008	£46.61		£26,686.25

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NatWest

Transactions

Your transactions

Account type: **Business Reserve Account**

Account number: **25532545**

Sort code: **522134**

Account name: **BURTON & WINKTON PAR**

Date: **08 Apr 2026**

Showing: **08 Mar 2026 to 07 Apr 2026, All Transactions**

Date	Type	Description	Paid in	Paid out	Balance
31 Mar 2026	INT	31MAR GRS 25532545	£8.17		£5,255.01
20 Mar 2026	DPC	To A/C 25532529 , BURTON & WINKTON P, Via Online Xfer , TOP-UP		£5,000.00	£5,246.84
11 Mar 2026	DPC	To A/C 25532529 , BURTON & WINKTON P, Via Online Xfer , TOP UP		£5,000.00	£10,246.84

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NatWest

Transactions

Account type: Business Current

Account number: 25532529

Sort code: 522134

Account name: BURTON & WINKTON PAR

Your transactions

Date: 08 Apr 2026

Showing: 25 Mar 2026 to 07 Apr 2026, All Transactions

Date	Type	Description	Paid in	Paid out	Balance
07 Apr 2026	BAC	O LANCASTER , OLIVIA LANCASTER , FP 03/04/26 1938 , 100000001734523194	£48.00		£21,698.47
01 Apr 2026	D/D	WATER2BUSINESS , 7011775201		£31.00	£21,650.47
01 Apr 2026	D/D	YAPPL LTD , YSKH4D8		£53.98	£21,681.47
01 Apr 2026	BAC	BCP COUNCIL AP , 0301081	£15,008.50		£21,735.45
01 Apr 2026	BAC	WITHERSLANCA , JONTIS K9 COMPANY , FP 31/03/26 2018 , 912242718102133001	£190.00		£6,726.95
01 Apr 2026	BAC	BODYCORE PHYSIO LT, HYLTON 2213 , FP 01/04/26 1424 , HUBX8289A70B0C8897	£183.00		£6,536.95
01 Apr 2026	BAC	POOCHADISE CANINE , WILLS#2217 , FP 01/04/26 1739 , PETBCBWB8JX1TQVNR12	£231.00		£6,353.95
31 Mar 2026	DPC	BRUTON E J , BRUTON 2218 , VIA MOBILE - PYMT	£135.00		£6,122.95
31 Mar 2026	BAC	MCNERNEY K&C , MCNERNEY 2209 , FP 31/03/26 1338 , 642813928331133001	£165.00		£5,987.95
30 Mar 2026	DPC	LAMBERT , INV 8037 , VIA ONLINE - PYMT , FP 28/03/26 10 , 08125812084329000N		£188.00	£5,822.95
30 Mar 2026	DPC	Daniel Joyce Hirer, DEPOSIT RETURN , VIA ONLINE - PYMT , FP 28/03/26 10 , 43151856694788000N		£100.00	£6,010.95
30 Mar 2026	DPC	Deposit Refund2190, DEPOSIT REFUND , VIA ONLINE - PYMT , FP 30/03/26 10 , 55091707853672000N		£100.00	£6,110.95
30 Mar 2026	DPC	SPACE YOUTH PROJEC, BURTON PC REFUND , VIA ONLINE - PYMT , FP 30/03/26 10 , 29091213220485000N		£100.00	£6,210.95
30 Mar 2026	DPC	MRS M MUSSELL , FLAGPOLE EXPENSE , VIA ONLINE - PYMT		£204.00	£6,310.95
26 Mar 2026	BAC	BCP CHCH LE CTR , INV 2198 , FP 26/03/26 1610 , MF0003146452FFA800	£181.25		£6,514.95
25 Mar 2026	BAC	L+G , PINCOTT - 2176 , FP 25/03/26 1103 , RP4679965868734300	£61.00		£6,333.70

Burton & Winkton Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	44979.26	44046.29				BALANCE B/F AGREES
2	Annual precept	28028.00	29429.00	1401.00	5%	No	
3	Total other receipts	50984.59	54071.39	3106.80	6%	No	
4	Staff Costs	10198.99	12733.89	2534.90	25%	Yes	Increase in hours due to NH plan and increase in hourly rate.
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	69726.57	76748.58	7022.01	10%	No	
7	Balances carried forward	44046.29	38064.21	-5982.08	14%	No	
8	Total Cash and Short Term Investments	44046.29	38064.21	-5982.08	14%	No	
9	Total Fixed Assets and Long Term Investments	45673.13	45673.13	0.00	0%	No	
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Name of Smaller authority: **BURTON & WINKTON 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
<p>1. Date of announcement Monday, 22nd June 2026 <small>(a)</small></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 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) Katie Hughes (Clerk/RFO) – 07935 448405</p> <p>commencing on (c) Monday, 22nd June 2026</p> <p>and ending on (d) Friday, 31st July 2026</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <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>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) Katie Hughes (Clerk/RFO) – 07935 448405</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 at least 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>