

Lutton Parish Council
Accounts Year Ending 31st March 2026
Internal Audit Report

1. I have examined the prepared accounts of the Parish Council for the above year and the supporting transactions. I have conducted an internal audit review in accordance with the directions given by the Audit Commission.
2. The Parish Council carried out a Risk Assessment in May 2025, a risk assessment should be carried out every year.
3. The precept for 2025/26 was fixed by the Parish Council on the 6th January 2025 for the sum of £4,400.

4. Bank Balances

Balances held by the Parish Council at 31st March 2026 were £4,389.45 an increase of £84.75 on the balance held at the 31st March 2025 (£4,304.7). The table below outlines the balances held;

<u>Account</u>	<u>31/03/2025</u>	<u>31/03/2026</u>
	<u>£</u>	<u>£</u>
Current Account	4,304.70	4,389.45
	<u>4,304.70</u>	<u>4,389.45</u>

5. Income & Expenditure 2025/26

The table below shows total income & expenditure for 2025/26 compared with 2024/25

	<u>2024/25</u>	<u>2025/26</u>	<u>Variation</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Precept	4,400.00	4,400.00	0.00
Other Income	544.55	5,290.26	4,745.71
Total Spend	<u>3,482.59</u>	<u>8,143.55</u>	<u>(4,660.96)</u>
Movement	<u>1,461.96</u>	<u>1,546.71</u>	<u>84.75</u>

- 5.1. The movement in 2025/26 of £84.75 is represented by the increase in the balance of the bank accounts as shown in item 4 above.
- 5.2. The variation in income & expenditure between 2024/25 and 2025/26 of £84.75 is shown below in the analytical review (decreases are shown in brackets).

Receipts	£	£
Annual Precept		--
Other income		
Grant - North Northants	£5,000	
Notice Boards	(£255)	
	<hr/>	
		£4,745
<i>Increase in Receipts</i>		<hr/> £4,745
 Payments		
Other payments		
Misc (incl Speed Sign)	(£3,765)	
Grass cutting	(£348)	
VAT	(£568)	
Minor Variations	£21	
	<hr/>	
		(£4,660)
<i>Increase in Payments</i>		<hr/> (£4,660)
		<hr/> <hr/> £85

5 I have seen all the records that I have requested and I am satisfied, from the evidence provided, that the accounts and supporting documents are fairly stated.

Paul Taylor
Internal Auditor

7th May 2026