

AUDIT REPORT for the Year Ending 31 March 2025

For Middleton Parish Council

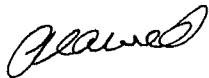
I have examined the accounts and supporting documentation for the year ending 31 March 2025 as presented and found them to be in good order.

Observations and suggestions:-

1. Meeting minutes on the MPC website were reviewed and each set of minutes has been properly signed and dated by the Chair or Vice Chair.
2. The accounting statement balances to the Natwest Bank statement as at 31st March 2025.
3. The fixed asset register was provided to the 31st March 2025 and reflects a small increase in asset value of £2,969 which is based on the revised insurance value of the premises.
4. A copy of the risk assessment register has been provided. This was last updated in March 2023 with a review date of March 2024. Although there isn't an updated version dated March 2024 or March 2025 it has been confirmed that there have been no changes to the risks during the period to March 2025. There is an upcoming change to the bank account therefore the risk assessment will need to be updated to reflect the impact of this change.
5. All payments and receipts are disclosed at each council meeting in the agenda document. I would recommend that the format of these disclosures is changed to make clearer the income and expenditure movements to date from the upcoming expenditure requiring approval.
6. A VAT review should be undertaken to identify VAT on expenses relating to non-business activity with a view to putting in a claim for re-imbusement of any VAT incurred. Clarity needs to be sought as to when a claim was last made to determine the date from which a claim can be submitted (must be within 4 years).

I hereby submit this report to the Parish Council.

Signed



Christine Harwood ACMA CGMA

16 June 2025