

# Annual Governance and Accountability Return 2024/25 Form 3

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To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
- are unable to certify themselves as exempt (fee payable); or
- have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 must complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority must approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both must be approved and published on the authority website/webpage before 1 July 2025.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, must return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2025
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*\*For a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*



# Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialised.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements			Yes	No
All sections	Have all highlighted boxes have been completed?		✓	
	Has all additional information requested, including the <b>dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?		✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		✓	
	Has an explanation of significant variations been published where required?		✓	
	Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?		✓	
Sections 1 and 2	Has an explanation of any difference between Box 7 and Box 8 been provided?		✓	
	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		✓	

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices,** can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2024/25

Rugeley Town Council

<https://rugeleytowncouncil.gov.uk/>

During the financial year ended 31 March 2025, 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 2024/25 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**
<b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.		✓		
<b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓		
<b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓		
<b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓		
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		✓		
<b>F.</b> Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		✓		
<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.		✓		
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.		✓		
<b>I.</b> Periodic bank account reconciliations were properly carried out during the year.		✓		
<b>J.</b> 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.		✓		
<b>K.</b> If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick 'not covered')</i>				✓
<b>L.</b> 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.		✓		
<b>M.</b> 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 <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>		✓		
<b>N.</b> The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>		✓		

<b>O. (For local councils only)</b> 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
27/11/2024      21/05/2025	Paul Russell
Signature of person who carried out the internal audit	Date
	28/05/2025

**\*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 2024/25

We acknowledge as the members of:

### Rugeley Town 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 2025, 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 took all reasonable steps to assure 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.

**\*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:

04/06/2025

and recorded as minute reference:

71 MINUTE REFERENCE

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

RED

Chair

RED

Clerk

www.rugeleytowncouncil.gov.uk FULLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2024/25 for

### EN Rugeley Town Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
<b>1.</b> Balances brought forward	499,575	336,790	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.
<b>2. (+) Precept or Rates and Levies</b>	317,393	329,908	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
<b>3. (+) Total other receipts</b>	93,573	118,059	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
<b>4. (-) Staff costs</b>	238,769	243,196	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.
<b>5. (-) Loan interest/capital repayments</b>	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
<b>6. (-) All other payments</b>	334,982	167,158	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
<b>7. (=) Balances carried forward</b>	336,790	374,404	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
<b>8.</b> Total value of cash and short term investments	327,251	369,250	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
<b>9.</b> Total fixed assets plus long term investments and assets	330,953	348,636	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.
<b>10.</b> 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	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)			✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
<b>11b.</b> Disclosure note re Trust funds (including charitable)				✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 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**

I confirm that these Accounting Statements were approved by this authority on this date:  
**04/06/2025**

as recorded in minute reference:

**71** MINUTE REFERENCE

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

Date **28/05/2025**



## Section 3 – External Auditor's Report and Certificate 2024/25

In respect of

EN Rugeley Town 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 2025; 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 2024/25

(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 2024/25

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 2025.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



Rugeley Town Council

Prepared by: \_\_\_\_\_

Name and Role (Clerk/RFO etc)

C. H. 11/4/25

Date: \_\_\_\_\_

23/4/25

Approved by: \_\_\_\_\_

Name and Role (RFO/Chair of Finance etc)

Date: \_\_\_\_\_

11/4/25

<b>Bank Reconciliation at 31/03/2025</b>		
<b>A</b>	Cash in Hand 01/04/2024	327,283.10
	<b>ADD</b>	
	Receipts 01/04/2024 - 31/03/2025	482,169.69
	<b>SUBTRACT</b>	
	Payments 01/04/2024 - 31/03/2025	809,452.79
		440,203.09
<b>A</b>	<b>Cash in Hand 31/03/2025</b>	
	(per Cash Book)	<b>369,249.70</b>
<b>B</b>	Cash in hand per Bank Statements	
	Petty Cash	31/03/2025 200.00
	Lloyds Account	31/03/2025 60,566.77
	CCLA Public Sector Deposit A/c	31/03/2025 304,995.23
	Petty Cash - TC	31/03/2025 100.00
	Petty Cash - RT	31/03/2025 250.00
	Petty Cash - Coffee Bar	31/03/2025 0.00
	Unity Trust	31/03/2025 3,137.70
	Less unrepresented payments	<b>369,249.70</b>
	Plus unrepresented receipts	369,249.70
	<b>Adjusted Bank Balance</b>	<b>369,249.70</b>
	<b>A = B Checks out OK</b>	



## Statement of Variances - Year ended 31 March 2025

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a percentage change between years.
2. If the variance is within 15% and £100k YOY, no explanation is required. However, if it is outside these thresholds, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
4. Once a sufficient explanation has been given to bring the percentage within 15% and/or £100k between years, the percentage difference cell will highlight as 'green' in the 'adjusted' line.

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2023-24	2024-25	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	317,393.00	329,908.00	12,515.00	3.9%	
			-		
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			12,515.00	3.9%	No further explanation needed
Box 3: Total other receipts	93,573.00	118,059.00	24,486.00	26.2%	
Bar Sales	22,671.79	27,640.53	4,968.74		
Commercial Hire	25,437.30	46,641.50	21,204.20		
			-		
			-		
Box 3: Total other receipts (adjusted)			- 1,686.94	-1.8%	No further explanation needed
Box 4: Staff costs	238,769.00	243,196.00	4,427.00	1.9%	
			-		
			-		
			-		
			-		
Box 4: Staff costs (adjusted)			4,427.00	1.9%	No further explanation needed
Box 5: Loan interest/capital repayments	-	-	-	#DIV/0!	
			-		
			-		
			-		
			-		
Box 5: Loan interest/capital repayments (adjusted)			-	0.0%	No further explanation needed
Box 6: Other payments	334,982.00	167,158.00	- 167,824.00	-50.1%	
Solar Panels	84,014.47	-	- 84,014.47		
New Flat Roof	30,783.20	-	- 30,783.20		
Marriage Licences	1,908.00	-	- 1,908.00		
Repairs and Maintenance for Rose Theatre	39,049.25	9,390.59	- 29,658.66		
			-		
Box 6: Other payments (adjusted)			- 21,459.67	-6.4%	No further explanation needed
Box 9: Fixed assets plus long-term investments	330,953.00	348,636.00	17,683.00	5.3%	
100 x Blue Foldable Chairs	2,425.00	-	- 2,425.00		



Community Hub build and fitting of furniture	-	6,160.00	6,160.00		
Maintenance Equipment	-	1,846.00	1,846.00		
New computer and laptop	-	954.00	954.00		
Senory Equipment for events	-	1,000.00	1,000.00		
Theatre mixing Desk	-	2,269.00	2,269.00		
Microphones and stands for Theatre	-	286.00	286.00		
IT Network uograde, wiring, routers and comms cabinets	-	1,200.00	1,200.00		
Tech Booth Chairs	-	145.00	145.00		
Air Con Compressor	-	6,248.00	6,248.00		
Box 9: Fixed assets plus long-term investments (adjusted)			-	0.0%	No further explanation needed

Box 10: Total borrowings	-	-	-	#DIV/0!	
			-		
			-		
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			-	0.0%	No further explanation needed



Rugeley Town Council  
Reconciliation between Box 7 and Box 8  
31/03/2025

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	Amount	Amount
Box 7 - Balances carried forward		374,403.52
Debtors		
Prepayments	1,424.00	
Stocks and Stores		
VAT Recoverable	3,729.82	
TOTAL DEDUCTIONS		5,153.82
Creditors		
Receipts in Advance		
Doubtful Debts		
TOTAL ADDITIONS		
Box 8 - Total cash and short term investments		369,249.70



**Instructions:**

Please complete the coloured boxes with figures per the AGAR and figures for earmarked reserves.

The 'Explanation Required?' box will indicate whether an explanation is required to explain reserves exceeding the tolerable threshold set by Forvis Mazars (1.15 x the higher of precept and total payments).

If explanations are required, please document these in the rows below (*insert more rows where required*).

Once a sufficient amount of explanations has been provided, this will be shown with a 'Yes' in the 'Explanation sufficient?' line.

Box 2	Precept	329,908	x 1.15 =	379,394
Box 4	Staff costs	243,196		
Box 5	Loan interest / capital repayments	0		
Box 6	Other payments	167,158		
		410,354	x 1.15 =	192,232
	Max level of reserves			379,394
Box 7	Balances carried forward			374,404
	Explanation required?			No
Explanation(s) for earmarked reserves: NB: NOT 'general' funds/reserves				
				0
	Reserves not earmarked			374,404
	Explanation sufficient?			Yes



## Attachment 2

### Confirmation of contact details

Local Council Name: Rugeley Town Council

Please confirm the contact details for the Clerk, RFO (if applicable), and Chair to assist us in ensuring that our records are kept up to date.

Clerk name:	RFO name (if different to clerk):	Chair name:
Melanie Matthews	.....	Cllr Jane Leadbeater
Clerk working hours (so we know when we can ring) Tuesday to Friday 9am to 3pm	Clerk working hours (so we know when we can ring)	
Is this person the primary contact: Yes	Is this person the primary contact: Yes/No	
Parish Council registered address:	Parish Council registered address:	Chair contact postal and email address Email: Jane.leadbeater@rugeleytowncouncil.gov.uk Postal address:
<b>Rugeley Town Council</b>	.....	
Admin Offices	.....	
Rose Theatre	.....	
Taylors Lane	.....	
Rugeley		
WS15 2AA		
Telephone:	Telephone:	Telephone:
Primary contact number: 01889 574 074	Primary contact number: .....	
Mobile/alternative number:	Mobile/alternative number: .....	
Email address (please do not provide a personal email unless the Clerk/RFO does not have a Council/Meeting email) clerk@rugeleytowncouncil.gov.uk		



## Attachment 3.1

Local council name: Rugeley Town Council

### Notice of appointment of date for the exercise of public rights Accounts for the year ended 31<sup>st</sup> March 2025 The Local Audit and Accountability Act 2014, and The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 5 <sup>th</sup> June 2025 (a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2025 these documents will be available on reasonable notice on application to:  (b) Melanie Matthews, Town Clerk, Rugeley Town Council, Admin Offices, Rose Theatre, Taylors Lane, Rugeley, WS15 2AA clerk@rugeleytowncouncil.gov.uk 01889 574 074  commencing on (c) 5 <sup>th</sup> June 2025  and ending on (d) 16 <sup>th</sup> July 2025	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.  (c) And (d) The inspection period must be 30 working days in total and commence no later than 1 July 2025.
3. Local Government Electors and their representatives also have: <ul style="list-style-type: none"> <li>the opportunity to question the auditor about the accounts; and</li> <li>the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f).</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p>	
4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:  Forvis Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a>	
5. This announcement is made by (e) Melanie Matthews, Town Clerk	(e) Insert name and position of person placing the notice





Melanie Matthews

Rugeley Town Council

Rugeley Rose Theatre

Taylors Lane

Rugeley

Staffordshire WS15 2AA

21<sup>st</sup> May 2025

Dear Melaine,

### **AUDIT REPORT – RUGELEY TOWN COUNCIL**

The internal audit of Rugeley Town Council for the 2024-25 financial year is now complete. The internal audit was undertaken onsite at the Town Council Offices on Wednesday 21<sup>st</sup> May 2025.

I am pleased to be able to report that I have been able to sign off the internal audit section of the Annual Governance and Accountability Return (AGAR) for 2024-25 with no comments.

I undertook one interim audit during the year. The interim audit took place on 27<sup>th</sup> November 2024 onsite at the Town Council Offices. I have been able to review the financial and governance controls in place at the Council in some detail.

As stated in the Letter of Engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year. In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements. This will be undertaken by the Council's appointed External Auditor.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out in the detailed report together with the results of the internal audit work for 2024-25.

Thank you for all the information you have provided. I would be grateful if you could present this report at the next available meeting of Full Council.

Yours sincerely,

Paul Russell, Internal Auditor



**A - Appropriate accounting records have been properly kept throughout the financial year**

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils issued by CIPFA as applicable to medium sized Councils. Council maintains its financial records using the Scribe Accounting system. The internal audit has confirmed that income and expenditure balances to the cashbook and is reconciled to the bank statements on a regular basis. During the review it has been confirmed that there is a clear audit trail from the accounts to supporting documentation such as invoices.

The opening balances in the cashbook agreed back to the 2023/24 accounts. Bank reconciliations are carried out monthly and signed off by the RFO and a Councillor.

The accuracy of the year-end bank reconciliation details have been reviewed to ensure that accurate disclosure of the combined cash and bank balances are stated in the AGAR, section 2, line 8 as reported by the Scribe Annual Return.

The Council has an internal controls policy in place but this does need to be reviewed. It outlines the system of internal controls in place and contains a checklist.

**The Council has met this control objective.**

**B – This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.**

Standing Orders and Financial Regulations are based on the latest NALC templates. Standing Orders and Financial Regulations have been reviewed by Full Council. The limits do not match as these have been reviewed recently

**Recommend that Standing Order 18(c) be updated to reflect the correct limit for a public contract. It should reference FR 5.7.**

Please note that from 24<sup>th</sup> February 2025, both above and below threshold notices for new UK procurements will need to be published on Find a Tender: [Find a Tender](#). Contracts Finder is no longer operational. There is an article in the latest SLCC magazine outlining the impact of the new Procurements Act 2023.

All other payments under Box 6 of the AGAR have reduced significantly from £334,949.84 in 2023/24 to £167,190.36 in 2024/25. An explanation of variance has been provided but needs to be reviewed.

A sample test has been undertaken and the following is confirmed:

- Payment agreed to invoice
- Invoice signed off on face of invoice
- Expenditure appropriate for this Council

The Council is registered for VAT and submits a quarterly VAT claim. A review of VAT claims and receipt of the claim has been carried out.



The Full Council reviews expenditure and approves payments as required.

**The Council has met this control objective.**

**C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these**

The Council is insured with Zurich Municipal on a standard local council package for employer liability and public liability. Adequate cover is provided and the policy was in date at time of audit.

All Council's buildings are adequately insured and are identified separately within the insurance schedule. Insurance values are at reinstatement costs.

The Council has a Risk Register in place. A copy is available on the website.

**The Council has met this control objective.**

**D. The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate**

Council had initial balances of £336,790 at the beginning of the year and these have increased to £ 374,404. An issue within the accounting system identified is currently being addressed.

End of year bank balances are as follows:

ACCOUNT	AMOUNT
Lloyds Bank	£60,566.77
CCLA	£304,995.23
Unity Trust	£3,137.70
Petty Cash 1	£200.00
Petty Cash 2	£100.00
Petty Cash 3	£250.00
Total	£369,249.70

End of year allocations are as follows:

ACCOUNT	AMOUNT
Earmarked Reserves	£178,747.28
General Reserves	£195,656.24
Total	£374,403.52

Earmarked Reserves are in place and these are reviewed and updated during the year. Earmarked reserves are included in the accounting system.

Both the precept and budget for 2024-25 were approved at the Full Council meeting on 7<sup>th</sup> February 2024 (Minute 188.1). The minute records that an increase of 4% was agreed but the Council did not formally resolve to request the precept.

**Recommend that the budget and the precept be adopted as separate items and that the amount of precept being requested be formally minuted.**

A precept of £329,908 was set and has been received in two tranches. A detailed budget sets out expenditure plans for 2024-25.

The 2025/26 budget and precept were approved by Full Council at its meeting on 18<sup>th</sup> December 2024. A precept of £337,034 (minute 278) was set. See above recommendation.

Budget review is good and Council reviews the development of the budget in detail.

Budget monitoring reports are presented and reviewed by Full Council and formally minuted.

**The Council has met the requirements of this control objective.**

**E. Expected income was fully received, based on correct prices, properly recorded and promptly banked and VAT was appropriately accounted for.**

No outstanding debtors have been identified.

Precept as stated in box 2 was £329,908. This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £118,059.44. An explanation of variance has been provided. The increase is mainly as a result of increased theatre attendance and use.

A sample has been tested during the year from the cashbook. The transactions were selected randomly and included items from each month of the 2024/25 financial year. In all cases I was able to agree the credit booked to the cashbook back to supporting documentation.

**The Council has met the requirements of this control objective.**

**F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.**

The Council operates three petty cash accounts. These have been reduced during the year and balances held in the accounts have gone down from £1,000 to £550.

The end of year balance is £550. A review of the petty cash had been undertaken during the interim audit.

**The Council has met the requirements of this control objective.**



**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.**

Staff costs per box 4 to the accounts were £238,768.72 compared to the previous year of £243,195.95.

Payroll is undertaken by a sector specific provider and the relevant reports are printed off and filed. PAYE, NI and pension payments requirements are properly applied. All salary payments are duly authorised on a monthly basis and the amount of salary payment is affected by the level of trading in the theatre. In addition, two redundancy payments have been made.

I confirmed that the accounts only include payments relating to the employment of staff in box 4.

Confirmed that gross pay was calculated correctly, pension payments were correct and all payments to HMRC have been submitted.

The Council has undergone a restructure during the year and there have been a number of staff changes. It is noted that a recruitment and selection policy has been adopted.

Noted that an expenses scheme is being implemented for eligible Councillors. All expenses must be accompanied by a receipt otherwise this may be considered a Councillor Allowance which would be expected to go through the PAYE scheme.

A Staffing Committee was set up but this has now been disbanded.

**It is recommended that in HR matters specialist advice be sought from Croner who have been appointed by the Council to ensure that Council follows the correct and up to date legislation dealing with staffing matters and recruitment.**

**The Council has met the requirements of this control objective.**

**H - Asset and investments registers were complete and accurate and properly maintained.**

The Fixed Assets, box 9, are stated as £348,635.96. there appear to have been no movement during the year.

I have agreed the balance in the accounts back to the asset register. The asset register meets the relevant regulations and asset movements are easy to identify.

**The Council has met the requirements of this control objective.**

**I – Periodic bank account reconciliations were properly carried out during the year.**

The Council currently has no outstanding loans.

Value of Cash and short-term investments stated in box 8 is £369,249.70.

The year-end bank reconciliation has been reviewed. The balance on the bank reconciliation agreed back to the bank statements and cashbook balances recorded on the Scribe reports.

All the Bank and the Petty Cash Accounts are reconciled promptly on a monthly basis. This was verified by reviewing the bank reconciliation file. These reconciliations are also reviewed and signed off by a Councillor.

The Council has a Banking and Investment strategy in place as required.

**The Council has met the requirements of this control objective.**

**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.**

Rugeley Town Council prepares its annual accounts on an income and expenditure bases as required to do so as it has a turnover in excess of £200,000 per annum

**The Council has met the requirements of this control objective.**

**K: If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered").**

Not applicable. Rugeley Town Council completed a limited assurance review. **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**

The Council has published AGAR documentation from 2019/20 onwards and meets the 5 year publication requirement.

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited (published);



- Section 1 - Annual Governance Statement 2024/25, approved and signed (published)
- Section 2 - Accounting Statements 2024/25, approved and signed (published)

Not later than 30 September 2025 authorities must publish:

- Notice of conclusion of audit (not published)
- Section 3 - External Auditor Report and Certificate (not published)
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review. (not published)

**The Council has met this control objective.**

**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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).**

The Public Notice is published on the Council's website and were minuted (minute 107.5) on 5<sup>th</sup> June 2024. Dates were from 7<sup>th</sup> June to 18<sup>th</sup> July 2024 which met the 30 working day statutory requirement.

**Recommend that the beginning and end date of the notice be minuted.**

**The Council has met this control objective.**

**N: The authority has complied with the publication requirements for 2023/24 AGAR(see AGAR Page 1 Guidance Notes)**

The Statement of Accounts, Annual Governance Statement and the external audit certificate for 2023/24 are all published on the Council's website.

The external audit certificate has been published.

The Conclusion of Audit certificate was published on the Town Council's website and met with the required timescales.

The external audit certificate was reported to the meeting of Full Council on 2<sup>nd</sup> October 2024 (minute 225) and noted.

The Council has published AGAR documentation from 2019/20.

**The Council has met the requirements of this control objective.**

**O – (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.**

The Council is not a sole trustee. **Not applicable.**

