Annual Internal Audit Report 2025/26

HILPERTON PARISH COUNCIL

WWW.HILPERTONPARISHCOUNCIL.ORG.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.	✓		
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.	✓		
	Yes	**No**	**Not applicable**
P. (For local councils only) 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: 20/07/2026

Name of person who carried out the internal audit: ROSALIND ANNE HUGGINS

Signature of person who carried out the internal audit: R.A. Huggins

Date: 20/07/2026

***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:

HILPERTON 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:
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:

21/7/26

and recorded as minute reference:

26/169

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

Chair

Clerk

WWW.HILPERTONPARISHCOUNCIL.ORG.UK

Section 2 – Accounting Statements 2025/26 for

HILPERTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	158594	281612	*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	26248	26248	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	146308	215385	*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	6244	8084	*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	43294	23839	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	281612	491322	*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	281612	491322	*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	278482	369539	*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?	✓		*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 21/7/26

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

21/7/26

as recorded in minute reference:

26/129

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

HILPERTON PARISH COUNCIL

BALANCE SHEET as at 31st March 2026

31/03/2025		31/03/2026
	Current Assets	
£		£
92,073.37	Lloyds Current Account Book Balance	120,919.48
857.45	Lloyds Business Instant Access Account	863.26
	Lloyds Commercial Instant Access Account (CIL fund)	110,759.43
120,359.17	CCLA Public Sector Deposit Fund	125,407.91
68,322.25	Redwood Bank (CIL Fund)	133,371.57
281,612.24	**Net Assets**	491,321.65
281,612.24	**Represented by Fund Balances**	491,321.65

The above statement fairly represents the financial position of the Authority as at 31st March 2026 and reflects its income and expenditure during the year

Approved by the Council

Chairman

Responsible Financial Officer

HILPERTON PARISH COUNCIL
Cash Statements for the Year Ending 31st March 2026

	£	£	£	£
Lloyds Current Account				
Opening Statement Balance as at 1st April 2025			89,171.05	
less unpresented cheques from 2024/25				
1913		101.33		
1919		330.00		
1824 from previous fy		16.14	447.47	
plus lodgements			-	
plus accrued income			3,349.79	
Opening Book Balance as at 1st April 2025			92,073.37	
			92,073.37	
Closing Statement Balance as at 31st March 2026		118,129.36		
less Accrued spend				
HVH grounds claim back 2024-2025	3,753.50			
R A Books Inv 4857	105.00			
Bank charges	4.25			
1824 from 2023/24 fy	16.14			
		3,878.89		
plus lodgements/accrued income				
2023-2024 VAT not yet claimed	3,349.79			
2024-2025 VAT not yet claimed	3,319.22			
		6,669.01		
		120,919.48		
plus accrued income		-		
Closing Book Balance as at 31st March 2026			120,919.48	
Transfers between current/deposit accounts			175,049.32	
Movement on Lloyds Current Account				**203,895.43**
Lloyds Business Instant Access Account				
Account No 42737460				
Opening Statement Balance as at 1st April 2025			857.45	
plus interest received			5.81	
Transfers between current/deposit accounts	in			
	out			
Closing Balance as at 31st March 2026			863.26	
Movement on Lloyds BIA Account				**5.81**
Lloyds Business Instant Access Account - CIL Funds				
Account No 76047260 (new in 2025-2026)				
Opening Statement Balance as at 1st April 2025			-	
plus interest received (available for HPC use)			759.43	
Transfers between current/deposit accounts	in		110,000.00	
	out			
Closing Balance as at 31st March 2026			110,759.43	
Movement on Lloyds BIA Account				**110,759.43**
CCLA Public Sector Deposit Fund - CIL Funds				
Opening Balance as at 1st April 2025			120,359.17	
Interest paid into Lloyds current account				
Dividend reinvested (available for HPC use)			5,048.74	
Transfers between current account/CCLA fund			-	
Closing Balance as at 31st March 2026			125,407.91	
Movement on Lloyds CCLA fund				**5,048.74**
Redwood Bank - CIL Funds				
Opening Balance as at 1st April 2025			68,322.25	
Interest paid into Lloyds current account		2,602.74		
Transfers between accounts			65,049.32	
Closing Balance as at 31st March 2026			133,371.57	
Movement on Lloyds CCLA fund				**133,371.57**
Net Cash Change in Year				**453,080.98**
Income during year ended 31st March 2026			241,632.60	
Less Payments during year ended 31st March 2026			31,923.19	
Net Cash Change in year				**209,709.41**
Closing balances on all accounts		491,321.65		
closing balance of net assets on balance sheet		491,321.65		

VAT treatment

As advised by auditors PKF Littlejohn LLP and with effect from 17/18 financial year purchases are to be reported at the gross cost within the P & L.
VAT reimbursement is to be shown as additional income within the financial year in which it is received.
NO ACCOUNT of accrued VAT is required in the financial statements.

Notes - 2025-2026

1 Clerk has confirmed that the interest earned on CIL invested money is availble for general use by the Parish Council. It is therefore suggested that these amounts be transferred to the Lloyds current account at year end for reinvestment into a non-CIL ringfenced account.

2 There is a very large amount within the Lloyds current account the majority of which should be moved into an investment account to maximise the return.

HILPERTON PARISH COUNCIL
Summary of Income and Expenditure Accounts
for the year ended 31st March 2026

2024-2025 £		2025-2026 £
	Income	
26248.00	Precept	26248.00
32.76	Wayleave Rental Scottish & Southern Energy	32.76
38.88	Interest - Bank/Building Society Deposit Accounts	3367.98
5845.94	CCLA Deposit Fund dividend reinvested	5048.74
0.00	Charity Receipt	0.00
3226.00	Allotments and Orchard	3173.46
	Miscellaneous income	
9617.49	Hilperton PV Ltd Marsh Farm Solar Farm	9944.48
124078.81	Wiltshire Council CIL funds	189819.11
0.00	CPRE Best Kept Village	0.00
0.00	Hilperton Village Hall contribution to new play equipment	0.00
118.27	Contributions	0.00
	Hiscox insurance claim	744.12
3349.79	VAT refund for year ending 31/3/24 (accrued)	
	VAT refund for year ending 31/3/25 (accrued)	3319.22
	Year end adjustment	-65.27
172555.94	**Total Income**	241632.60
	Expenditure	
	General Admin	
6244.31	Clerks Salary & Expenses	8084.45
1457.15	IT and admin expenses	794.92
879.75	Year End Accounts, Auditing and PAYE calc	788.10
360.54	Website Hosting and Registration	243.00
1400.79	Subscriptions	1185.77
275.00	Training for Councillors/Clerk	0.00
1749.05	Insurance	1780.38
40.00	ICO Data Protection £40	52.00
304.52	Chairman's Allowance	278.95
4853.02	Section 137 Grants	0.00
10448.00	Section 19 Grants	0.00
	Miscellaneous:-	
437.93	War Memorial/Planters - plants and maintenance etc.	657.82
1215.96	id-verde Plants & Maintenance	1335.97
2725.00	Wiltshire Council expenses	760.00
9987.35	Village Hall main/inspection + Playground inspection	3885.50
24.16	Local Plan/Action Group costs	7195.00
0.00	Donation to Westbury TC - Incinerator appeal	0.00
	Greenhill Gardens Salt Bin	
1400.00	Bus Shelter clean	1669.12
1760.00	Church Clock Repairs	0.00
0.00	Defibrilators	0.00
0.00	Charity Payments	0.00
656.26	Allotments & Orchard	2090.09
3319.22	VAT content on purchases	1122.13
49538.01	**Total expenditure for 2025-2026 before adjustments**	31923.19
123017.93	**Total income over expenditure 2025-2026**	209709.41
	Cumulative Fund Balance	
158594.31	**Balance bf from 01/04/25**	281612.24
123017.93	**Income over Expenditure in the year**	209709.41
281612.24		491321.65
	less loan repayments	
281612.24	**Balance carried forward 1/4/26**	491321.65

HILPERTON 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

1. Date of announcement: Monday July 27th 2026

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.
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:

(b) Richard Culverhouse
97 Heather Shaw, Trowbridge, Wiltshire BA14 7JT
Telephone 01225 777606 or 07785 547176

commencing on **Wednesday July 29th 2026**

and ending on **Tuesday September 8th 2026**

3. Local government electors and their representatives also have:

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

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:

PKF Littlejohn LLP (Ref: SBA Team)
30 Churchill Place
London E14 5RE
(sba@pkf-l.com)

5. This announcement is made by Richard Culverhouse, Clerk to the Council