

AGAR 2024/2025 SUPPORTING NOTES

23/24 amendments

Box 2 & 3 reinstated for 23/24 as should be £15,260 and £479 retrospectively, as advised by External Auditor.

Report from External auditor 23/24

“The responses given in Section 1, Box 9 and Section 2, Boxes 11 (a) and (b) are not consistent. The council has confirmed that it does act as a sole managing trustee and that the response to Section 1, Box 9 should be ‘Yes.’”

These have both been actioned in the 24/25 AGAR

24/25 AGAR comments

Section 1 assertion 2. No as the Council does not have an Internal Controls Policy implement effective internal controls.

Section 1 assertion 4. No as the deadline for public rights was not met.

Section 1 assertion 5. No financial risk assessment was carried out within the year.

Section 1 assertion 6. PKF external auditors limited assurance opinion noted that Internal Audit 23/24 control Objective O. response given was ‘Not covered’ in relation to trust funds, which was incorrect. Affecting assertions 4 & 6 on Section 2.

Section 1 assertion 9. The accounts submission to the Charity Commission is not up-to-date.