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22 April 2025

Lydford on Fosse Parish Council

Dear Chairman,

Lydford on Fosse Parish Council
Annual Audit report for the period 1 April 2024 - 31 March 2025

I have been asked by the Clerk to the Council to conduct the annual audit of the accounts. I am pleased to be able to do so under the relevant sections and provisions of the Local Audit and Accountability Act 2014.

I completed the appropriate checks for the first half of the Council's financial year (1 April - 30 September 2024) on 23 October 2024 and the audit for the remainder of the financial year (to 31 March 2025) on 22 April 2025.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect:

1. accounting records were not kept in accordance with relevant rules, regulations and guidance currently in force or;
2. the accounts do not accord with the accounting records.

I confirm that I am fully satisfied that the documents provided an accurate overview of the Council's financial affairs for the financial year 2024 – 2025. The accounts presented by the Clerk were in immaculate order and I attach a summary of the checks made during the audit process.

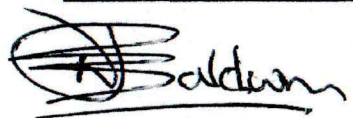
Yours faithfully,

A handwritten signature in black ink, appearing to read 'David Baldwin', with a large, stylized flourish underneath.

David Baldwin
Independent Auditor

Annual Internal Audit (April 2024 - March 2025)

Subject	Question	Yes	No	Other	Comments
Verification of accounts	Are the accounts maintained and up to date?	✓			
	Are the accounts accurate and balanced?	✓			
Verification of payments	Have standing orders and financial regulations been formally adopted?	✓			
	Has and RFO been appointed and duties specified?	✓			
	Has VAT where appropriate been recorded and reclaimed?	✓			
	S137 expenditure separately recorded and within statutory limits?			No spend	
	Approved signatures?			In accordance with the mandate	
Risk Managment	Is there any unusual activity recorded?		✓		
	Has the Council carried out its annual assessment?	✓			
	Is there adequate insurance?	✓			
	Are there financial controls?	✓			
Verification of precept/budget	Is there an annual budget in support of the precept	✓			
	Is expenditure against the budget reported on?	✓			
	Are there any unexplained variances?		✓		
Verification of Income	Is income properly recorded?	✓			
	Does the precept agree with the County Council's notification?	✓			
	Are security controls adequate?	✓			
Petty cash	None				
Payroll	Are salaries approved by the Council?	✓			
	Are payments to the Clerk approved?	✓			
	Has PAYE/NIC been administered correctly?	✓		Returns to HMRC made as appropriate	
Assets	Is there an asset register and is it up to date?	✓			
	Assets purchased this period?		✓		
	Is insurance cover adequate?	✓			
Reconciliations	Are there reconciliations for the accounts?	✓			
	Are they carried out regularly?	✓			
	Are there any anomalies?		✓		
Conclusion	Are the accounts in order?	✓			
	Is there a proper audit trail?	✓			
Final comment					The accounts presented are in excellent order

 22 April 2025