Melksham Without Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2026

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for **Melksham Without Parish Council** for the year ended 31 March 2026 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. **This must include publication on the smaller authority's website.** The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of **Melksham Without Parish Council** on application to:	
(a) **Teresa Strange, Clerk & Responsible Financial Officer (RFO) First Floor, Melksham Community Campus, Market Place Melksham, Wiltshire, SN12 6ES**	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) **Monday- Thursday 10am- 12 noon & 2-4pm**	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any local government elector of the area on payment of £_*___ (c) for each copy of the Annual Governance & Accountability Return. ***10p per A4 sheet plus postage**	(c) Insert a reasonable sum for copying costs
4.	
Announcement made by: (d) **Teresa Strange, Clerk & RFO**	(d) Insert the name and position of person placing the notice
Date of announcement: (e) **28th September 2026**	(e) Insert the date of placing of the notice

Please display on noticeboards until at least Tuesday 13th October 2026

Notice, sections + Additional Information is on the parish council website for at least 5 years

Please contact the office if not online to view hard copies

www.melkshamwithout-pc.gov.uk
01225 705700 admin@melkshamwithout-pc.gov.uk

Annual Internal Audit Report 2025/26

Melksham Without Parish Council

www.melkshamwithout-pc.gov.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.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			N/A
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.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic bank account reconciliations were properly carried out during the year.	Yes		
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.	Yes		
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")*			N/A
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.	Yes		
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).*	Yes		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	Yes		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	Yes		

	Yes	No	Not applicable
P. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.			N/A

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: 04/05/2025 17/12/2025

Name of person who carried out the internal audit: Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit:

Date: 18/05/2026

***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).

AGAR 2025/26

Annual Governance Statements

Name of Authority: Melksham Without Parish Council

Web address: https://www.melkshamwithout-pc.gov.uk

We acknowledge, as the members of the above authority, 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:

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Yes
We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes
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.	Yes
We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes
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.	Yes
We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	Yes
We took appropriate action on all matters raised in reports from internal and external audit.	Yes
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.	Yes
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.	N/A
We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	Yes

For any statement to which the response is 'no', an explanation follows on the next page.

This Annual Governance Statement was approved at a meeting of the authority on:

On this date	As recorded in minute reference
29/06/2026	TO FOLLOW

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

Signed by Chair

Signed by Clerk

*Published web address

www.melkshamwithout-pc.gov.uk.

2025/26

Accounting Statements

Name of Authority: Melksham Without Parish Council

Key	Year ending 31 March 2025	Year ending 31 March 2026
Balances brought forward	£484,340	£604,248
Precept	£261,592	£285,135
Total other receipts	£250,787	£202,901
Staff Costs	**£134,031**	£154,115
Loan interest/capital repayments	£0	£0
All other payments	**£258,440**	£184,258
Balances carried forward	£604,248	£753,911
Total value of cash and short term investments	£621,571	£779,846
Total fixed assets plus long term investments and assets	£1,163,846	£1,173,199
Total borrowings	£0	£0

*The figures in bold above are restated

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:

Signed by the Responsible Financial Officer: [signature]

Date: 04/06/2026.

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

On this date: 29/6/26

As recorded in minute reference: TO FOLLOW

Signed by Chair: [signature]

Do the figures in the accounting statements above exclude any Trust transactions? Yes

If your council's declaration in respect of trust funds has changed from the prior year, please provide an explanation for this change: No Change

Restated figures

Do you need to restate figures from your previous years annual statements? Yes

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of **Melksham Without Parish Council – WI0162**

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 2026; 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 2025/26

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

The AGAR has not been approved in accordance with the Accounts and Audit Regulations 2015. The AGAR does not contain the minute reference of the approval by the smaller authority (Section 1 and 2), so it is not possible to determine whether Section 1 was approved prior to Section 2 in accordance with the Accounts and Audit Regulations 2015.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

3 External auditor certificate 2025/26

We 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 2026.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature	PKF Littlejohn LLP	Date	17/09/2026