

I appreciate the opportunity to once again conduct the end of year audit and thank Diane for providing information quickly.

Please find attached the AGAR 2025/2026 page 4 duly signed.

Based on the information provided, along with information on the council's website, I have conducted several paper trails and governance checks. I confirm the balance for the Parish Council to be carried forward is £124071.69.

My observations being:

Although the new Financial Regulations heading is on the website, there is no link.

Just a couple of points on Finance:

I believe ledger items 141 & 165 would have VAT to reclaim.

Good to see you are compliant with assertion 10 with your clerk@kirtonparishcouncil.gov.uk email.

My invoice for the audit is also attached

A handwritten signature in dark ink, appearing to be 'SAL', followed by a comma.