

Thursday, 09 April 2026

Councillor P Powell
Chairman of Old Bolingbroke Parish Council
c/o Deborah Money, Clerk/RFO to the Council
Sunset View
Cowbroads Lane
Old Leake
PE22 9QU



Dear Councillor Powell,

REF: END OF YEAR INTERNAL AUDIT REPORT 2025/26

Your Clerk provided all requested documentation in a timely manner and responded promptly to all queries raised.

Based on the information supplied, I completed a series of audit checks, including paper trail testing, and a review of minutes, governance arrangements, and financial controls.

From these checks, I am satisfied that the accounting records are accurate, and that appropriate supporting documentation has been maintained throughout the financial year.

I have reviewed the Management Agreement between the Council and Ramsden Hall. From this review and to agree with objective P of the Annual Internal Audit Report, I am satisfied that the Council is fulfilling its responsibilities in its capacity as trustee, and I note that regular meetings are being held.

However, I would highlight a concern regarding the recording of financial transactions. The Hall's accounts should be maintained separately from those of the Council to ensure clarity and transparency.

As guidance, non-charitable village halls, typically operating as unincorporated associations, should maintain accounts in accordance with their governing document or constitution. This should include keeping accurate records of income and expenditure, ensuring transparency for members, holding an Annual General Meeting (AGM), and demonstrating sound financial management. While such organisations are not required to report to the Charity Commission, appropriate financial controls and record-keeping remain essential.

From the bank statements provided, I confirm that the balances carried forward into the new financial year are consistent with those reported by the Clerk and as stated in Section 2 – Accounting Statements 2025/26 of the AGAR.

Mrs Victoria Clark, Clark's Clerical Service, 2 Frith Bank, Boston, PE22 7BA
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Councillors are advised to read, understand, and formally approve Sections 1 and 2 of the AGAR prior to signing.

Page 1 of AGAR Form 2 sets out the required order for approval of the relevant sections at a full council meeting. Councillors should also review the Annual Internal Audit Report and the dates for the Exercise of Public Rights.

Publication requirements are also detailed on page 1 and should be noted.

Please contact me if you have any questions.

Yours sincerely

V Clark

Mrs Victoria Clark
Internal Auditor

*Internal audits, charity independent examinations,
and secretarial services, delivered remotely.*