

# ALLINGTON PARISH COUNCIL

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Parish clerk:  
Mrs K Griffin  
6 Sedgebrook Rd  
Allington, Grantham  
NG32 2DW

09 June 2026

PKF Littlejohn LLP  
30 Churchill Place  
London E14 5RE

Dear Sir / Madam

Please find enclosed our AGAR forms for 2025/2026.

I would like to add the following notes in support of section 1 of the AGAR statement and the explanation of variances:

## **SECTION 1:**

**1.NO** – We have continued to work with the Practitioners guide to put better processes in place since the last audit. The Internal auditor has highlighted the need to obtain 3 quotes for our annual grass cutting contract as this is an expense over £3000. We have used the same local family business for many years and they have always been awarded the contract however moving forwards, as per our Financial Regulations, in future I am aware that this and any other such expenditure still requires 3 quotes for transparency to indicate to the public that we are obtaining value for money at all times and that all 3 quotes should be considered, reviewed and minuted at a Full Parish Council meeting along with the outcome.

In previous years there has been no asset register that includes all Parish Council assets published by the required dates. Please see explanation below regarding the variance of reporting line 9 and stating that work has now been completed to ensure a full asset register is in place.

**2. NO** – 24/25 requirements were not met. A new clerk has been in place from March 2025, learning and working with the Council to ensure best practice guidelines are used as per the Practitioners Guide. We have reformed our accounting and budgeting control over the last year and pay particular attention to the points raised by the internal auditor regarding the method of accounts for payment in Internal Control objective B. The weaknesses identified relate to a specific set of payments made when paying from ring fenced funds for our events weekends. Following our last 2 internal audits we have been working on a new events committee which is in the process of being created with a strict terms of reference with regards to the payments processes of these invoices to ensure quotes/budgets/payments fall in line with our Financial Regulations. It has just been resolved to approve this new committee with the intention of it being in place and working before the end of the next financial year in order to become compliant and transparent regarding events finances.

**7. NO** – The internal and external auditors reports were not correctly minuted for 2024/25. Although it was minuted that both the Internal and External Auditor reports were received and reviewed, the actions required were not minuted therefore we have

not met the requirement for this assertion for 24/25. Again, working with Practitioners Guide and advice following the outcome of the Internal Audit, this is a lesson learned and we will ensure this is corrected for the next AGAR

### **EXPLANATION OF VARIANCES:**

#### **YEAR 25/26      £5418.00 difference- reporting line 3**

##### Increase in receipts in 2025-26 compared to 24-25:

SKDC Grant for playpark 24/25 £0.00 25/26 £5250 = +£5250  
Moor Bio Energy Grant for bus shelter 24/25 £0.00 25/26 £700 = +£700  
Easy Fundraising charity 24/25 £76.08 25/26 £78.05 = +£2.00  
Allington Fund Raisers committee 24/25 £11214.63 25/26£13517.00 = +£2302.37

Increase in receipts for 25/26 = £8254.37

##### Decrease in receipts in 2025-26 compared to 24-25:

Wedding parking income 25/26 £355.00 24/25 £250.00 = - £105.00  
Bank Interest 25/26 £376.00 24/25 £389.00 = - £13.00  
VAT reclaim 25/26 £4188.00 24/25 £6022.00 = - £1834.00  
Playing field income (field hire) 25/26 £0.00 24/25 £885.00 = - £885.00

Decrease in receipts for 25/26 =£2837.00

#### **Net figure difference:**

Increase receipts £8254.34 less

Decrease receipts £2837.00

**Variance = £5417,34**

#### **YEAR 25/26 £ 143,787.00 difference – reporting line 9**

The reported matter in Section 2 of the 2024/25 External Audit report stated assertion 2 had been incorrectly completed in response to Internal Control objective H and that assets had not been included in section 2 box 9. This highlighted the fact that in previous years the only asset ever reported by previous clerks on the annual return was a storage building valued at £95,000 which both the last and current clerk automatically carried over in 23/24 and 24/25 due to lack of knowledge and training. The current clerk has worked with the Internal Auditor as well as using the Practitioners guide, Standing Orders and Financial Regulations to create a full inventory of an asset register to include every item owned by the Parish Council along with cost of acquisition where known, insurance values, a check list for condition of the items and their whereabouts. As this asset register has gone from just a single out building to a fully inclusive list of all assets this has appeared as an increase of £143,787.00.

A copy of the updated Asset register can be obtained by emailing the [parishclerk@allingtonpc.org.uk](mailto:parishclerk@allingtonpc.org.uk) or viewed on our website <https://allington.pariah.lincshshire.gov.uk> under policies and procedures

If any further clarification or supporting evidence is required, please do not hesitate to contact me further:

Kate Griffin 07837 430173

[Parish.clerk@allingtonpc.org.uk](mailto:Parish.clerk@allingtonpc.org.uk)

Yours sincerely

**Kate Griffin**  
**Parish Clerk**