



MILTON PARISH COUNCIL

Parish Council Office, Coles Road,

Milton, Cambridge, CB24 6BL.

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Email: clerk@miltonparishcouncil.gov.uk

Website: www.miltonparishcouncil.gov.uk

TO ALL MEMBERS OF THE PARISH COUNCIL

You are summoned to attend the meeting of Milton Parish Council to be held in the Bowls Pavilion on Monday 22 June 2026 at 7:30pm
Members of the Public and the Press are cordially invited to attend

Clerk's signature: *Sarah Coder*
Date of issue: 11 June 2026

AGENDA

1. **Apologies for absence:** to receive and approve apologies for absence
2. **Public Participation – members of the public are invited to speak**
Public Participation of a maximum of fifteen minutes duration for members of the public to address Councillors. A member of the public may speak for up to 3 minutes to make representations, answer questions and give evidence at a meeting in respect of the business on the agenda (Standing orders 3e, 3f, and 3g).
3. **To RECEIVE the Internal Auditor's Year End Report (Appendix 1)**
Report on what actions need to be taken.
4. **To APPROVE the year end account 2025/26 (Appendix 2)**
5. **Review Annual Governance and Accountability Return 2025/26 (Appendix 3)**
 - a) To **CONSIDER** the Governance Statement by the Parish Council
 - b) To **APPROVE** the Governance Statement by Resolution
 - c) The Chairman and Clerk to **SIGN and DATE** the Governance Statement
 - d) To **CONSIDER** the Accounting Statement by the Parish Council
 - e) To **APPROVE** the Accounting Statement by Resolution
 - f) The Chairman to **SIGN and DATE** the Accounting Statement
6. **Dates of next meetings**
Monday 13 July 2026 – Parish Council

Clerk's Office

The full agenda papers are available on the website www.miltonparishcouncil.gov.uk and at the Parish Council office.

Milton Parish Council
Income & Expenditure Account
01/04/2025 to 31/03/2026

(Last) Year Ended 31 Mar 2025		(Current) Year Ended 31 Mar 2026
	<u>Income</u>	
151.55	S106	
133,000.00	Precept	133,000.00
18,805.33	Interest	16,475.47
14,381.00	S137 Community Care	18,543.00
3,007.25	Fees	3,041.00
531.54	Other Income	938.99
11.53	Office	39.25
	Running Costs	900.00
	Grants and Donations	3,000.00
	Youth Services	79.04
	Maintenance	12,948.56
£169,888.20		£188,965.31
	<u>Expense</u>	
31,625.78	Admin (Fixed Overheads)	31,367.86
4,233.04	S106	
30,543.90	Maintenance	23,153.37
6,383.99	Youth Services	8,838.00
25,846.09	S137 Community Care	25,441.09
13,771.48	Professional	5,433.50
4,010.52	Office	4,174.93
43,766.96	MCC Costs Contribution	42,000.00
20,088.80	Capital Schemes - Projects	26,989.50
738.30	Running Costs	1,496.35
800.00	Grants and Donations	87.47
119.11	S137 Other Projects	132.20
	Fees	21.00
£181,927.97		£169,135.27
	<u>General Fund</u>	
168,601.59	Balance at 01 Apr 2025	130,000.00
169,888.20	ADD Total Income	188,965.31
338,489.79		318,965.31
181,927.97	DEDUCT Total Expenditure	169,135.27
156,561.82		149,830.04
26,561.82	DEDUCT Reserves Balance	21,873.03
£130,000.00	Balance at 31 Mar 2026	£127,957.01

Reserves:

Capital Reserve Balance £254132.08

Earmarked Reserve Balance £27415.53

Milton Parish Council
BALANCE SHEET
31/03/2026

<i>(Last) Year Ended</i> 31 Mar 2025		<i>(Current) Year Ended</i> 31 Mar 2026
£	CURRENT ASSETS	£
	Stocks and stores	
	Work in progress	
37.37	Debtors (Net of provision for doubtful debts)	
1,050.80	Prepayments	649.80
	Temporary lendings (investments)	
2,839.75	VAT	3,931.67
	BANK BALANCES	
0.00	CBS (Ex S106)	0.00
5,831.38	CBS General Purpose	8,513.46
44,359.33	CBS Council Saver a/c	45,344.30
85,000.00	Bond - United Trust Bank	85,000.00
9,020.98	Santander	9,364.22
1,283.91	Unity Trust Bank	64,693.39
85,000.00	Cambridge & Counties Bank Bo	85,000.00
85,000.00	Hampshire Trust Bank - 1 year l	45,000.00
85,000.00	Redwood Bank - 95 day Busine	85,000.00
0.00	Lloyds Corporate Card	0.00
5.14	Petty Cash	15.14
4,195.67	S106 (CBS)	0.00
0.00	Shawbrook 1 year Business Boi	0.00
404,696.41	TOTAL BANKS	427,930.51
408,624.33	TOTAL ASSETS	432,511.98
	CURRENT LIABILITIES	
18,949.75	Creditors	23,007.36
0.00	Receipts in Advance	0.00
0.00	Accruals	0.00
0.00	VAT	0.00
18,949.75	TOTAL LIABILITIES	23,007.36
<u>389,674.58</u>	NET ASSETS	<u>409,504.62</u>
	Represented by:	
130,000.00	General fund Balance	127,957.01
	Reserves:	
	Capital Reserves	
259,171.58	Capital projects	254,132.08
259,171.58		254,132.08
	Earmarked Reserves	
203.00	History	203.00
0.00	S106 Comm Fac	0.00
300.00	Hardship Fund	212.53
0.00	Watercourse Maintenance	10,000.00
0.00	Play areas	10,000.00
0.00	Church Wall	2,000.00
0.00	Tomkins Mead	5,000.00
0.00	S106 Arts	0.00
503.00		27,415.53

Adjustments

389,674.58

409,504.62

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed Sarah Gorder
Responsible Financial Officer

Date 11 June 2026

Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2026
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2025/26Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Annual Internal Audit Report 2025/26

ENT MILTON PARISH COUNCIL AUTHORITY

<https://www.miltonparishcouncil.gov.uk> AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

Name of person who carried out the internal audit

03/06/2026 DD/MM/YYYY DD/MM/YYYY

ENT J O AMBROSE INTERNAL AUDITOR

Signature of person who carried out the internal audit

[Signature] SIGNATURE REQUIRED

Date 03/06/2026

*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).

Explanations for Annual Internal Report 2025/26

Sections on the report for a “No” response to the statement

H – Asset Register has just been updated and awaiting Council approval.

O – Clerk putting together a Data Map to list all data held and why.

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTMilton Parish CouncilRITY

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:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured 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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. 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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. 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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) 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.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<https://www.miltonparishcouncil.gov.uk> AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

ENT Milton Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	401,714	389,675	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	133,000	133,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	36,888	55,965	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	57,407	56,803	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employer's pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	124,521	112,332	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	389,675	409,505	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	404,696	427,931	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	239,964	299,942	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?		✓	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

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.

SIGNATURE REQUIRED

DD/MM/YYYY

Date

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED