

AUDIT REPORT for the Year Ending 31 March 2026

For Middleton Parish Council

I have examined the accounts and supporting documentation for the year ending 31 March 2026 as presented and found them to be in good order.

Observations and suggestions:-

1. Meeting minutes on the MPC website were reviewed and each set of minutes has been properly signed and dated by the Chair or Vice Chair with the exception of May 25 which have been uploaded without signatures.
2. The accounting statement balances to the funds held in the Natwest and Lloyds Bank accounts as at 31st March 2026.
3. A fixed asset register is maintained by council members. The fixed asset register has been updated to reflect the current insured value of assets and the recent purchase of playground equipment.
4. An updated financial risk assessment has been provided. The updated risk assessment will be reviewed at the next council meeting and will be updated to reflect any actions taken or required. Updates on the prior year include the change in banking provision and the drainage problems have been resolved in year.
5. Fire risk assessment - It is noted that a quote has been received from Walker Fire Services in respect of the fire risk assessment and that discussions are ongoing with the local fire service to utilise their services.
6. VAT reclaims have now been brought up to date with claims backdated to 2023 and the last claim processed to March 2026. The financial data has been provided to complete a claim to the mid June 26.
7. All payments and receipts are disclosed at each council meeting in the minutes.

I hereby submit this report to the Parish Council.

Signed



Christine Harwood ACMA CGMA

22 June 2026