

Smaller authority name:

GREAT GRIMSBY CHARTER TRUSTEES

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>1st June 2026</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>PAUL WISKEN, CLERK TO THE TRUSTEES</u> <u>01472 324101 paul.wisken@nelincs.gov.uk</u></p> <p>commencing on (c) <u>Wednesday 3 June 2026</u></p> <p>and ending on (d) <u>Tuesday 14 July 2026</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u>PAUL WISKEN CLERK</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

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 2025/26

Unless 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.

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

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices,** can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2025/26

Charter Trustees of the Town of Great Grimsby

www.nelincs.gov.uk

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.			✓
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.	Yes	No	Not applicable
			✓

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

01/05/2026

CARRIE JENSEN ACA

Signature of person who carried out the internal audit

Date

01/05/2026

*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).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Charter Trustees of the Town of Great Grimsby

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
			✓
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:

01/06/2026

and recorded as minute reference:

3

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

Chair

Clerk

www.nelincs.gov.uk

Section 2 – Accounting Statements 2025/26 for

Charter Trustees of the Town of Great Grimsby

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	32,857	45,307	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	30,000	30,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,367	684	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			Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments			Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	23,917	36,138	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	45,307	39,853	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	45,307	39,853	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	2,164	2,164	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			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.

Date 01/06/2026

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

01/06/2026

as recorded in minute reference:

4

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

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

Charter Trustees of the Town of Great Grimsby

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Charter Trustees of the Town of Great Grimsby

Unaudited Accounts for the Year Ended

31st March 2026

**CHARTER TRUSTEES OF THE TOWN OF GREAT GRIMSBY
UNAUDITED ACCOUNTS**

CHARTERED ACCOUNTANTS' REPORT

In accordance with the engagement letter dated 02 June 2025 we have prepared for your approval the financial information of the Charter Trustees of the Town of Great Grimsby which comprises of the Income and Expenditure Account, Balance Sheet and related notes, from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to you, in accordance with the terms of our engagement letter dated 02 June 2025. Our work has been undertaken solely to prepare for your approval the financial information of the Charter Trustees of the Town of Great Grimsby and state those matters that we have agreed to state to you in this report in accordance with the guidance of ICAEW as detailed at icaew.com/compilation.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charter Trustees of the Town of Great Grimsby, for our work, or for this report.

You have approved the Financial Information for the year ended 31 March 2026 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore express any opinion on the financial information.



Forrester Boyd Limited

Chartered Accountants
Date: 21/05/2026

26 South St. Marys Gate
Grimsby
N. E. Lincolnshire
DN31 1LW

Charter Trustees of the Town of Great Grimsby
Receipts and Payments Account
Year ending 31 March 2026

	2026	2025
	£	£
Income		
Precept	30,000	30,000
Interest	684	825
HMRC - VAT	-	5,542
Total Income	30,684	36,368
Expenditure		
Support and Service Charges	18,863	17,500
Professional Fees	210	210
Audit Fees	540	515
VAT	2,344	458
Painting and Decorating	5,164	3,854
Planters	7,636	-
Subscription	1,380	1,380
Total Expenditure	36,138	23,917
Surplus/(Deficit)	(5,454)	12,451

Charter Trustees of the Town of Great Grimsby
Statements of Assets and Liabilities
Year ending 31 March 2026

	2026	2025
	£	£
Balances as at 1 April 2024	45,307	32,857
Surplus in year	(5,454)	12,451
Balance as at 31 March 2025	<u>39,853</u>	<u>45,307</u>
 Represented by:		
National Westminster Current Account	500	500
National Westminster Reserve Account	39,353	44,807
	<u>39,853</u>	<u>45,307</u>

In accordance with the engagement letter dated 02 June 2025, I approve the financial information which comprises the Receipts and Payments Account, Statements of Assets and Liabilities and associated notes. I acknowledge my responsibility for the financial information, including the appropriateness of the applicable financial reporting framework, and for providing Forrester Boyd with all information and explanations necessary for its compilation.

Chairman

Vice Chairman

Clerk to Trustees

Date

01/06/2026

Charter Trustees of the Town of Great Grimsby
Notes to the Accounts
Year ending 31 March 2026

1. There is income due to the organisation from HMRC in respect of VAT of £2344.07

2. The Charter Trustees also hold an asset of £2,164, this is a glasswasher purchased in 2022/23

Charter Trustees of the Town of Great Grimsby
Variance Sheet
Year ending 31 March 2026

	2026	2025	Variance		Detail
	£	£	%	£	
Income					
Precept	30,000	30,000	0%	-	Consistent
Interest	684	825	-17%	(142)	Decrease in interest rates
HMRC - VAT	-	5,542	0%	(5,542)	No claim processed in this year
				-	
Total Income	30,684	36,368	-16%	(5,684)	
Expenditure					
Support and Service Charges	18,863	17,500	-8%	1,363	Consistent
Audit Fees	540	515	-5%	25	Consistent
Accountancy Expenses	210	210	0%	-	Consistent
Planters	7,636	-	100%	7,636	New Oak frames and posts for signs
VAT	2,344	458	412%	1,886	Increase due to large amount of VAT on planters bill
Refurbishment costs	5,164	3,854	34%	1,310	More refurbishment, including painting costs in year
Subscription	1,380	1,380	0%	-	Annual subscription to British Pathe (newsreel archives)
Total Expenditure	36,138	23,917	51%	12,221	

**Charter Trustees of the Town of Great Grimsby
Bank Reconciliation
Year ending 31 March 2026**

	2026
	£
Balances as at 1 April 2025	
National Westminster Current Account	500
National Westminster Reserve Account	44,807
Receipts	30,684
Payments	(36,138)
	<u>39,853</u>
Balance as at 31 March 2026	
National Westminster Current Account	500
National Westminster Reserve Account	39,353
Add outstanding lodgement	
	<u>39,853</u>

Charter Trustees of the Town of Great Grimsby
Income
Year ending 31 March 2026

Interest Received

30/04/2025	73.84
31/05/2025	67.33
28/06/2025	69.51
31/07/2025	67.92
31/08/2025	61.95
30/09/2025	68.24
31/10/2025	59.02
30/11/2025	45.98
31/12/2025	53.83
31/01/2026	47.76
28/02/2026	37.77
31/03/2026	30.40

683.55

Other

Precept NELC	01/04/2025	30,000.00
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30,683.55

Charter Trustees of the Town of Great Grimsby
Expenditure
Year ending 31 March 2026

Date	Payee	Cheque No	Amount	Professional fees	Recharge	Town hall refurb	Archives	Planters	Service Charge	VAT
09/04/2025	British Pathe News DD		138.00				115.00			23.00
14/04/2025	Spire Restoration (Gary Bexon) Chairs Repairs		160.00			160				
06/05/2025	British Pathe News DD		138.00				115.00			23.00
05/06/2025	British Pathe News DD		138.00				115.00			23.00
01/07/2025	British Pathe News DD		138.00				115.00			23.00
01/08/2025	British Pathe News DD		138.00				115.00			23.00
01/09/2025	British Pathe News DD		138.00				115.00			23.00
03/09/2025	PKF		252.00	210.00						42.00
03/09/2025	Spire Restoration (Gary Bexon) Chairs Repairs		80.00			80.00				
18/09/2025	Spire Restoration (Gary Bexon) Chairs Repairs		80.00			80.00				
01/10/2025	British Pathe News DD		138.00				115.00	7,636.18		23.00
07/10/2025	KES Building Maintenance		9,163.42		1,363.20					1,527.24
21/10/2025	NELC		1,363.20							
01/11/2025	British Pathe News DD		138.00				115.00			23.00
26/11/2025	Spire Restoration (Gary Bexon) Chairs Repairs		160.00			160.00				
01/12/2025	British Pathe News DD		138.00				115.00			23.00
08/12/2025	Spire Restoration (Gary Bexon) Chairs Repairs		160.00			160.00				
05/12/2025	FB		648.00	540.00						108.00
02/01/2026	British Pathe News DD		138.00				115			23
09/01/2026	Lees of Grimsby (furnishers) Ltd		2,345.00			1,954.17				390.83
02/02/2026	British Pathe News DD		138.00				115.00			23.00
05/02/2026	NELC		17,500.00		17,500.00					
05/02/2026	Portlock Painting Ltd		2,570.00			2,570.00				
02/03/2026	British Pathe News DD		138.00				115.00			23.00
			36,137.62	750.00	18,863.20	5,164.17	1,380.00	7,636.18	-	2,344.07
										36,137.62

Charter Trustees of the Town of Great Grimsby

Review of internal controls for the year ended 31 March 2026

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Charter Trustees of the Town of Great Grimsby for our work or for this report. The report has been completed based on information provided to us and any assumptions used have been noted in the report.

1. Introduction

The purpose of this report is to carry out an assessment of the internal controls of the Charter Trustees of the Town of Great Grimsby for the year ended 31 March 2026, in order to complete the Annual Governance and Accountability Return.

2. Recommendations

The main recommendations, as detailed in section 3, are as follows:

1. Prepare bank reconciliations on a quarterly basis.

3. Detailed findings

For each internal control objective in the Annual Governance and Accountability Return, the following work has been completed:

A. Appropriate accounting records have been kept throughout the year.

All cheque book stubs, receipts and invoices are retained by the Trustees. Improvements could be made by reconciling the bank throughout the year.

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Every payment made throughout the period is supported by an invoice. All payments have been made by cheque, which have the appropriate signatories. Due to the small number of people involved, segregation of duties is limited but it is good to see that large items of expenditure are discussed in Trustee meetings.

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Although there are no formal risk management documents, it is clear from my review of the meeting minutes that its objectives are thought through and implications considered.

D. The precept or rates requirement resulted from an adequate budgetary process; process against the budget was regularly monitored; and reserves were appropriate.

The budget was prepared and approved at a meeting in January 2025. It is clear from the meeting minutes that the budget was discussed and challenged, especially in light of the money allocated towards the re-decoration. This process does appear to be adequate.

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

The only income received was the interest from the savings account, VAT from HMRC and the Precept. This has been agreed to supporting documents.

- F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT properly accounted for.

There were no petty cash payments in the year.

- 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.

There were no salaries paid in the year.

- H. Asset and investment registers were complete and accurate and properly maintained.

A glass washer was purchased in 2022/23, otherwise no assets held on a register.

- I. Periodic and year end bank reconciliations were properly carried out

Bank reconciliations have only been completed as part of the year end process. I recommend that this is completed on a monthly or quarterly basis, although there are limited transactions.

- J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to cash book, supported by an adequate trail from underlying records and where appropriate debtors and creditors were properly recorded.

Accounting statements have been correctly prepared on the receipts and payments basis. Transactions for income and expenditure have all been agreed to supporting documents and any committed expenditure has been included in the notes.

- K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

No exemption claimed.

- 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.

The authority does not have a webpage, so instead this is posted on the notice board at Grimsby Town Hall.

- 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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).

We have seen evidence of the notice of public rights and publication of unaudited annual governance and accountability return.

N. The authority has complied with the publication requirements for 2023/24 AGAR

The authority does not have a webpage, so instead this is posted on the notice board at Grimsby Town Hall.

4. Conclusion

The control objectives as identified in the Annual Governance and Accountability Return were, in all significant respects, achieved throughout the financial year to an adequate standard.