

Grasby PC
Internal Audit 2025

CASSELLS LIM
Chartered Cert
Accountants
Eastfield LN8 3
0757254094

**Grasby Parish Council
Statement of Accounts for 2024/5**

**Internal Audit Report
13/5/25**

This report is a result of a full internal audit into the accounts and financial controls undertaken by Grasby Parish Council. The audit took place on the 13/5/25 at Eastfield Low Church Road Middle Rasen, Market Rasen.

As in previous years the affairs of the authority were reviewed and the accounts of the authority assessed using standard accounting procedures. The procedures found one area of concern in that the PAYE system was incorrectly operated. The error has been discussed with the clerk and not expected to reoccur. The error has lead to HMRC being overpaid £106.

We report that the authority is run in a competent and efficient manner.

The auditor would like to thank the clerk for her assistance during this audit

Cassells Limited
Eastfield
Low Church Road
Middle Rasen
Market Rasen
Lincs
LN8 3TY

13/5/25

PAYE overpaid due to errors in processing
VAT Return not checked as unavailable

Grasby Parish Council

Receipts and Payments Accounts For the year ended 31 March 2025

31/03/2024

31/03/2025

17865.43	b/fwd	25956.25
4665.00	precept	5300.00
8866.32	other income	10891.45
1614.10	wages	1848.40
3826.40	other exp	16766.61
5956.25	c./fwd	23532.69
5956.25	bank	23532.69
2415.00	assets	4665.00
0.00	loans	0.00