

**Section 1 – Annual Governance Statement 2025/26**

We acknowledge as the members of:

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**Malton Town Council**

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:

27/5/2026

and recorded as minute reference:

10. (iii) (iii)

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

Chair [Signature] REQUIRED  
 Clerk [Signature] REQUIRED

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**Section 2 – Accounting Statements 2025/26 for**

Malton Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	269,818	165,374	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	252,141	272,970	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	294,821	53,717	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	164,338	172,959	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	5,809	11,419	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	481,259	158,061	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	165,374	149,622	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	164,059	146,708	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	740,649	794,432	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	121,388	116,433	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.**

*C. Cook*  
Date 21 May 2025

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

27/5/26

as recorded in minute reference:

10. JTE (ii) (iii)

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

*[Signature]*

**Annual Internal Audit Report 2025/26**

Entity: **Malton Town Council**

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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	AGAR		
	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).

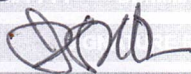
Date(s) internal audit undertaken

Name of person who carried out the internal audit

06/05/2026

IAN SMITHSON CIFA

Signature of person who carried out the internal audit



Date 06/05/2026

\*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).

# Explanation of variances – pro forma

Name of smaller authority: \_\_\_\_\_ **Malton Town Council** \_\_\_\_\_

County area (local councils and parish meetings only): \_\_\_\_\_ **North Yorkshire** \_\_\_\_\_

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

<b>Section 2</b>	<b>2024/25 £</b>	<b>2025/26 £</b>	<b>Variance £</b>	<b>Variance %</b>	<b>Detailed explanation of variance (with amounts £)</b>
<b>Box 2</b> <i>Precept or Rates and Levies</i>	252,141	272,970	20,829	8.26	
<b>Box 3</b> <i>Total other receipts</i>	294,821	53,717	-241,104	81.78	Reduction of £241,104 was due to:-  Reduction in Public Works Loan Board Loan income to purchase a civic building -£123,822  Reduction in grant income of -£71,273. Last year had a large pump track grant.  Reduction in Cemetery Income of -£10,675  Reduction in floral income of -£554  Increase in Allotment Rent of +£672  Reduction in Donations of -£8,929  Reduction in Malton In Bloom income of -£12,664  Increase in bank interest of +£143  Increase in Christmas Lights income of +£3,268  Reduction in CCTV income of -£15,808  Reduction in Neighbourhood Plan income of -£1,464
<b>Box 4</b> <i>Staff costs</i>	164,338	172,959	8,621	5.25	
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	5,809	11,419	5,610	96.57	Additional £5,6109 was due to this being the first year that both payments to the public works loan board have been taken. Loan for the purchase of a civic office building.
<b>Box 6</b> <i>All other payments</i>	481,259	158,061	-323,197	-67.16	Reduction of £323,197 was due to:-  See Box 6 information enclosed in Annex A attached
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	740,649	794,432	53,783	7.26	Festive Lighting 5720 Tractor Bucket 4300 Strimmer & Hedge Trimmer 302 Barrier Baskets 1961 Hanging Baskets x 61 1760 Electric Van 11000

					Flag & Pole 496 Drill & Batteries 113 EV Charger 963 Bus Shelter 10279 Petrol Generator 364 Computer 883 Spiral Column Lights 5875 Picnic Bench 238 Milton Rooms Projection 6180 Fencing 3144 Bin 204
<b>Box 10</b> <i>Total borrowings</i>	121,388	116,433			Public Works Loan Board loan outstanding balance to purchase a civic building
<b>Explanation for 'high' reserves</b>					

# CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

**This form is only for use by smaller authorities subject to a review and should not be published on your website**

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of smaller authority: \_\_\_\_\_ **Malton Town Council** \_\_\_\_\_

County Area (local councils and parish meetings only): \_\_\_\_\_ **North Yorkshire Council** \_\_\_\_\_

**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on \_\_\_\_\_ **3 June 2026** \_\_\_\_\_

and ending on \_\_\_\_\_ **14<sup>th</sup> July 2026** \_\_\_\_\_

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2026 (i.e. Wednesday 1 July – Tuesday 14 July). The period should not commence before the approval of the AGAR.

We have suggested the following dates: Wednesday 3 June – Tuesday 14 July 2026 The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026.)

**Signed:** \_\_\_\_\_ *G Cook* \_\_\_\_\_

**Role:** \_\_\_\_\_ **Town Clerk** \_\_\_\_\_

## Contact details

Name of smaller authority: \_\_\_\_\_ **Malton Town Council** \_\_\_\_\_

County Area (local councils and parish meetings only): \_\_\_\_\_ **North Yorkshire** \_\_\_\_\_

**Please complete this form and send it back to us with the AGAR or exemption certificate**

	<b>Clerk/RFO (Main contact)</b>	<b>Chair</b>
<b>Name</b>	<b>Mrs Gail Cook</b>	<b>Councillor Lindsay Burr</b>
<b>Address</b>	<b>1 Newgate Malton North Yorkshire YO17 7LF</b>	<b>1 Newgate Malton North Yorkshire YO17 7LF</b>
<b>Daytime telephone number</b>	<b>01653 531876</b>	<b>01653 531876</b>
<b>Mobile telephone number</b>	<b>07485144483</b>	<b>07979748366</b>
<b>Email address</b>	<b>clerk@malton-tc.gov.uk</b>	<b>Lindsay.burr@malton-tc.gov.uk</b>