



**Hulme Walfield
and Somerford Booths**
Parish Council

Response to Internal Auditor's Report 2025 – 2026

1. *The defibrillator and signs were entered into the asset register at approximate gross cost. The asset register uses purchase cost for the value of assets and therefore the assets should be added net of VAT, which is reclaimed. The net purchase cost of each of these items (including carriage) per the invoices were:*

Defibrillator: £995

Signage: £2,562

At the time of the audit, neither of these assets had been installed and hence were not included in the Council's asset register. (This is as per advice given to the Clerk in April 2025 by the internal auditor when discussing an uninstalled asset during the 2024 – 2025 audit and confirmed again by the auditor in April 2026.)

Both the signage and the new defibrillator will be added to the asset register as and when they are installed in 2026 - 2027, and at the above listed values.

In the June 2025 version of the asset register:

The signage listed on the asset register is historic, with no recorded purchase date.

The defibrillator listed on the asset register was purchased in financial year 2024 – 2025, installed in financial year 2025 – 2026, and the value of £1,500 does not include VAT.

2. *The council has not completed box 11 on the draft AGAR accounts page. The response to this box should be 'YES' if the council is not a sole trustee. The response should only be 'NO' if the Council is a sole trustee and it has erroneously included trust transactions with the Council accounts.*

The above box will be completed in the final version of the AGAR, which will be submitted to the external auditor and available on the Parish Council website. (This box was not completed on the initial draft due to a change in the AGAR form between 2024 – 2025 and 2025 – 2026, meaning a not applicable option was no longer available).