ISFIELD PARISH COUNCIL

Clerk & RFO: Anita Emery CiLCA
clerk@isfieldparishcouncil.gov.uk

11th January 2026 Doc No: 252605

TO MEMBERS OF THE COUNCIL

Dear Members, I hereby give you notice that Meeting of Isfield Parish Council will be held on **Wednesday 21st January 2026 at Isfield Village Hall, TN22 5XG at 19:30.** All Members of the Council are hereby summoned to attend for the purpose of considering and resolving upon the business about to be transacted at the meeting as set out hereunder.

Yours sincerely

Anita Emery, Parish Clerk and RFO

Press & Public are invited to attend. Meetings are open to the public and could be filmed or recorded by broadcasters, the media or members of the public.

AGENDA

1. **Apologies for absence**
   To **RECEIVE** any apologies.

2. **Declarations of interest/Request for dispensations**
   To **RECEIVE** any declarations of interest. To **RESOLVE** to grant dispensations where appropriate.

3. **Public Participation**
   Members of the public are welcome to attend the meeting. Any member of the public, who so wishes, may speak at this point of the meeting on items within the remit of the Council. No previous notice need be given. The Council are happy to receive comments but responses will be made outside meetings should they be necessary. Time limit to speak with the discretion of the Chair.

4. **District and County Councillors' reports**

5. **Full Council meeting minutes: 26th November 2025**
   To **RESOLVE** that the minutes of the meeting as above having been previously circulated, be taken as read and approved.

6. **Matters arising from previous minutes**

7. **Clerks Report**

8. Correspondence

To note/discuss correspondence received.

9. Planning Applications to discuss and also any further applications that arise after publication of the agenda.

WD/2025/2852/F
DAVEM, STATION ROAD, ISFIELD, TN22 5XG
PROPOSED DORMER EXTENSION
Decision:

KPS Composting Site, Isfield Road, Isfield, East Sussex, TN22 5JJ
TOWN AND COUNTRY PLANNING (DEVELOPMENT MANAGEMENT PROCEDURE) (ENGLAND) ORDER 2015 - Variation of condition 2 of planning permission WD/835/CM
To extend the permitted operating hours to allow for weekend and bank holiday working.
Decision:

- **To RATIFY the following applications**

WD/2025/2642/P02
NEW HOUSE FARM, BUCKHAM HILL, ISFIELD, TN22 5XU CHANGE OF USE TO CLASS B8 (STORAGE AND DISTRIBUTION).
PD Change of use from Agricultural to Flexible Uses

Decision:
"Isfield Parish Council objects to this re-application for the following reasons:

The site lies outside the designated development boundary, and as such, any proposals must adhere to the requirements of Policies DC7 and BS14, which emphasise that development should be compatible with the character of its rural setting.

Access to the buildings is via a private road that runs in very close proximity to existing residential properties.

This application gives rise to significant noise, disturbance, and artificial lighting throughout the day and night, adversely affecting neighbouring residents.

This is a reapplication which does not satisfactorily respond to the rejection of the original application."

- **To note the following WDC decisions**

Application No. WD/2025/2349/LB/WD/2025/2349 USE OF EXISTING COMMERCIAL BUSINESS AND SERVICE PREMISES TO FORM A VETERINARY CENTRE (REMAINING IN CLASS E/COMMERCIAL BUSINESS AND SERVICES) TO INCLUDE FOR EXTERNAL POSITIONING OF AIR CONDITIONING EXTERNAL UNITS AND PROPOSED OPENING

HOURS FOR A PREMISES WITHIN THE CURTILAGE OF LISTED BUILDING. MAPLE BARN, BEECHES FARM ROAD, BUCKHAM HILL, ISFIELD, TN22 5QD: **APPROVED**

10. Expenditure

- To ratify December expenditure as itemised on the schedule
- To approve January expenditure as itemised on the schedule

11. Bank reconciliation
To **RESOLVE** to approve the bank reconciliation and corresponding bank statements for IPC.

12. Year to Date Accounts
To **NOTE** the actual v budget expenditure to date

13. Interim Internal Audit Report
To **NOTE** report provided by Mulberry & Co and confirm to engage Mulberry & Co as internal auditor for 2026-2028

14. Grant Application
To **CONSIDER** grant application to equip the new Theatrical Society.

15. Isfield Recreation Ground
To **APPROVE** the Charity Annual Return to 31st March 2025

16. Symbol of Remembrance
To **CONSIDER** erection of suggested location (next to Parish sign) by The Women in Isfield Group – subject to further information being received.

17. The Pound
To **DISCUSS** ownership and maintenance

18. Update: Recreation Land Registration
To receive the above from the Clerk

19. Update: EV Charge Points
To **RECEIVE** as above from Cllr Cramond.

20. Reports from Council representatives
To **NOTE** verbal reports from Councillors – e.g. Recreation Ground, Village Hall.

21. Notification of meeting/Suggested items for next agenda
To **NOTE** any suggested items for the next meeting.

Date of next meeting: 25th March 2025 – 19:30 Village Hall

- **Clerks Report – 21st January 2026**

- Reminder to Cllrs who haven't set up their .gov.uk email address. Assertion 10 – As part of the AGAR requirements for March 2026 annual return all members must use a .gov.uk email address. Those members that have not set this up yet please let me know and I can put you in contact with Mark at Narke Design (website administrator). IT policy needs to be adopted (part of the agenda).

- Precept application submitted and confirmation of receipt provided by WDC.

- Charity Accounts for 31.3.2025 finalised and ready to file with Charity Commission (deadline 31.1.2026)

- The Pound.
  Land Registry shows that the area where the Pound sits in registered to Isfield Place – in order to get a definitive answer I would have to order the title plan from Land Registry. Mark Cooper at Barcombe has quoted £65 per cut for the area and suggests 3 x per year. We could write to the landowner and ask about whether they are happy for the PC to maintain?

- Pavilion – EDF need to change the meter as it is out of date
- Castle Water have yet to read the water meter – they have asked an engineer several times – Castle Water are keeping me in the loop about when an engineer intends to visit. We cannot do as the concrete cover is too heavy to lift.

- Clerk will be at the SLCC Practitioners Conference 27th to 29th January.

ISFIELD PARISH COUNCIL

Clerk & RFO: Anita Emery CiLCA
clerk@isfieldparishcouncil.gov.uk

Doc No: 252604

Council meeting – 26th November 2025

Minutes of the Council meeting of Isfield Parish Council as above, held at Isfield Village Hall, TN22 5XG at 19:30.

Present: Cllr P Roundell (PR) , Cllr A Keys (AK) (Vice Chair), Cllr S Crammond (SC) and Cllr Mitchell-Cobb (TM-C)

Absent: Cllr G Sambrook (GS) (Chair),

In attendance: A Emery Clerk and RFO; Cllr Galley (ESCC), Cllr Coleman (WDC) and 3 members of the public.

1. Apologies for absence
To **RECEIVE** any apologies.

- Cllr G Sambrook. Tendered his apologies and reason for absence accepted. Cllr AK chaired the meeting.

2. Declarations of interest/Request for dispensations
To **RECEIVE** any declarations of interest. To **RESOLVE** to grant dispensations where appropriate.

- None

3. Public Participation
Members of the public are welcome to attend the meeting. Any member of the public, who so wishes, may speak at this point of the meeting on items within the remit of the Council. No previous notice need be given. The Council are happy to receive comments but responses will be made outside meetings should they be necessary. Time limit to speak with the discretion of the Chair.

- MOP's were in attendance to discuss against WD/2025/2350/F & WD/2025/2349/LB. Chair agreed they could comment at that point.

4. District and County Councillors' reports

County Report

- Consultation is out on the Local Government Reorganisation (LGR) and have until Jan 11th to respond – If IPC have particular views then to comment by the deadline. Cllr PR recommended IPC to not respond – unanimously agreed.
- County Council finances – struggle to set budget waiting on the Government which could be close to the deadline. EHCP requests increase by 63% in 3 years which is a national problem.

District Report
Battery storage at Little Horsted – went to consultation on 3rd November. Community upset about it. US/EU owned private equity. Planning application will be submitted and if it doesn't get through then an appeal is expected.

- Owlsbury – planning – two sessions out three happened by WDC. Biggest planning app WDC has had.
- Crowborough Camp taken a lot of time and resources. Home Office decision. WDC have sought legal advice. Home Office have not made a decision yet. WDC have come under a lot of undue scrutiny.
- Grant Funding – An enquiry via the hall for disable loos and kitchen extension and some tech support.
- Local Plan coming round again Reg 18 reviews due to GT site, flood changes, flood zoning.

Cllr RG (ESCC) – commented on Crowborough Camp disagreeing with Cllr Colemans comments.
Cllr PR – District and County have made a statement on the Crowborough Camp and leave it as that.

5. **Full Council meeting minutes: 24th September 2025**
To **RESOLVE** that the minutes of the meeting as above having been previously circulated, be taken as read and approved.

- Unanimously agreed

6. **Matters arising from previous minutes**

7. **Clerks Report**

- Report distributed to members prior to the meeting and duly noted.

8. **Correspondence**
To note/discuss correspondence received.

- Clerk wished it noted that the public liability claim that had been made against the Council insurance was rejected by Zurich. Duly noted.

9. **Planning Applications to discuss and also any further applications that arise after publication of the agenda.**

WD/2025/2364/FA
LAND TO THE WEST OF CULPEPER CLOSE, STATION ROAD, ISFIELD TN22 5FA
VARIATION OF CONDITION 2 OF WD/2024/0487/FA (VARIATION OF CONDITION 13 OF WD/2023/1594/F (ERECTION OF TWO DETACHED DWELLINGS, WITH ACCESS, GARAGES AND ASSOCIATED LANDSCAPING) TO FACILITATE REPLACEMENT OF APPROVED PLANS WITH REVISED PLANS) TO ENABLE RELOCATION OF GARAGES AND VISITORS SPACE TOGETHER WITH UPDATED LANDSCAPING.
Decision: No comment

- **WD/2025/2350/F & WD/2025/2349/LB – deadline 24th November (extension given to 27th November)**
MAPLE BARN, BEECHES FARM ROAD, BUCKHAM HILL, ISFIELD, TN22 5QD USE OF EXISTING COMMERCIAL BUSINESS AND SERVICE PREMISES TO FORM A VETERINARY CENTRE (REMAINING IN CLASS E/COMMERCIAL BUSINESS AND SERVICES) TO INCLUDE FOR EXTERNAL POSITIONING OF AIR CONDITIONING EXTERNAL UNITS AND PROPOSED OPENING HOURS FOR A PREMISES WITHIN THE CURTILAGE OF LISTED BUILDING.

Cllr TM-C – would hours be open later further down the line – applicants advised they would not. Propose a condition to not open overnight.

Cllr PR reported – East Sussex Highways objected on visibility due to speed limit of 60mph – applicants unaware of objection and will address.

Decision: Support but IPC would wish to propose the following condition. Should the opening hours of the business change IPC to be consulted.

- **To RATIFY the following applications**

WD/2025/2242/F – deadline 29th October
SOUTHVIEW, NEW HOUSE FARM, BUCKHAM HILL, ISFIELD, TN22 5XU PROPOSED PORCH CANOPY ROOF TO SIDE ELEVATION. IN-FILL SINGLE STOREY EXTENSION TO REAR AND SIDE ELEVATIONS AND OTHER ALTERATIONS INCLUDING REPLACEMENT CLADDING BOARD TO PART OF EXISTING REAR ELEVATION
Decision: No Comment

- **Duly ratified**

- **To note the following WDC decisions**

WD/2025/1696/F
COMPOSTING SITE, ISFIELD ROAD, ISFIELD, TN22 5JJ
CHANGE OF USE OF ONE BAY OF A RANGE OF COMPOST MATERIAL STORES TO REPAIR AND MAINTENANCE OF MACHINERY USED ON SITE.
APPROVED

WD/2025/2242/F
SOUTHVIEW, NEW HOUSE FARM, BUCKHAM HILL, ISFIELD, TN22 5XU
PROPOSED PORCH CANOPY ROOF TO SIDE ELEVATION. IN-FILL SINGLE STOREY EXTENSION TO REAR AND SIDE ELEVATIONS AND OTHER ALTERATIONS INCLUDING REPLACEMENT CLADDING BOARD TO PART OF EXISTING REAR ELEVATION
APPROVED

- **Duly noted.**

10. Expenditure

- To ratify October expenditure as itemised on the schedule – **duly ratified**
- To approve November expenditure as itemised on the schedule – **unanimously approved**
- To agree a donation to The Brain Tumour Charity in honour of Keith Stevens (NALC Chair). – **Unanimously agreed £100.00 – Clerk to action.**

11. Budget

To **DISCUSS & CONSIDER** budget recommendation for 2026/27. To **RESOLVE** a course of action.

- **DISCUSSED** and **RESOLVED** to set expenditure at £29,790 and the precept demand at £29,780. Unanimously approved

12. Bank reconciliation

To **RESOLVE** to approve the bank reconciliation and corresponding bank statements for IPC.

- Unanimously approved. Chair signed to that effect.

13. **Year to Date Accounts**
To **NOTE** the actual v budget expenditure to date

- Duly noted.

14. **Interim Internal Audit Report**
To **NOTE** report provided by Mulberry & Co.

- Clerk advised the report had just been received and will be presented in January. Duly noted.

15. **ESCC Urban Grass Cutting 2026/27**
To **CONSIDER** and **RESOLVE** four additional urban grass cutting by ESCC at a cost of £1097.10 (inc VAT).

- Unanimously approved.

16. **IT Policy/Assertion 10**
To **ADOPT** and to note Assertion 10 and action accordingly.

- Unanimously approved. Clerk advised that all members must be using the .gov.uk email address by the end of March 2026 as it will be a requirement of the external audit and if they needed help setting up the Clerk can put them in contact with the web administrator. Duly noted.

17. **Symbol of Remembrance**
To **CONSIDER** erection of suggested location (next to Parish sign) by The Women in Isfield Group – subject to further information being received.

- No further information received

18. **2026 Meeting Dates**
To **NOTE** the 2026 meeting dates as distributed.

- Duly noted

19. **Update: Recreation Land Registration**
To receive the above from the Clerk

- Clerk advised that if we can provide evidence that the EV company could not proceed due to the land not being registered this may speed up the registration. Cllr SC to provide evidence and forward to the Clerk. **Cllr SC to action.**

20. **Update: EV Charge Points**
To **RECEIVE** as above from Cllr Cramond.

- As per 19 above.

21. **Highways Issues**
To **DISCUSS** potholes on Buckham Hill

- Cllr TM-C advised has now been patched but still dissatisfied that there isn't a permanent solution. Cllr RG (ESCC) will report to Highways. **Cllr RG (ESCC) to action.**

22. Reports from Council representatives
To **NOTE** verbal reports from Councillors – e.g. Recreation Ground, Village Hall.

- Cllr AK – chased Robin for ball park figure for maintenance shed at the playing field which hasn't been received. Still sitting on quote for tree clearance. Site visit with members to still happen.
- Clerk has purchased two No Dog signs which will be put up at Recreation Ground.

23. Notification of meeting/Suggested items for next agenda
To **NOTE** any suggested items for the next meeting.

- Cllr TM-C asked about the maintenance of The Pound – Cllr SC asked Isfield Place if it was on their land and no response, Clerk advised that it wasn't on the asset list of the Council. Clerk to investigate on land ownership. Cllr CC (WDC) advised she would also. Clerk to ask Barcombe for costs to strim and maintain the area. **Clerk to action.**

Meeting closed: 20.22

Date of next meeting: 21st January 2026 – 19:30 Village Hall

Isfield Parish Council
January 2026 Expenditure

Date	Reference	Supplier / Customer	Description	Payment
13/01/2026	252666	A Emery	A Emery	506.78
13/01/2026	252667	HMRC	HMRC Mth 10	153.04
13/01/2026	252668	ES Pension Scheme	Pension Contributions Mth 10	162.81
13/01/2026	252669	Castle Water	Water charges pavilion to 31.12.	36.34
13/01/2026	252670	Clean Corner	Pavilion Cleaning	144.00
			Total Expenditure	**1,002.97**

Isfield Parish Council

Budget report from 1-Apr-2025 to 31-Mar-2026 (figures exclude VAT)

All reserves

Payments

	Budget	Year to date Actual	Variance
Other Payments			
Miscellaneous Payments	0.00	352.30	-352.30
Total Other Payments	0.00	352.30	-352.30
General Maintenance			
General Maintenance	500.00	1,310.00	-810.00
Total General Maintenance	500.00	1,310.00	-810.00
Website			
Website	425.00	685.00	-260.00
Total Website	425.00	685.00	-260.00
Communication/Newsletter			
Communication/Newsletter	515.00	400.62	114.38
Total Communication/Newsletter	515.00	400.62	114.38
Pavilion Expenses			
Pavilion Expenditure	1,000.00	3,321.05	-2,321.05
Total Pavilion Expenses	1,000.00	3,321.05	-2,321.05
Defib expenses			
Defib expenses	75.00	0.00	75.00
Total Defib expenses	75.00	0.00	75.00
Elections			
Elections	0.00	0.00	0.00
Total Elections	0.00	0.00	0.00
Sundries			
Sundries	0.00	50.00	-50.00
Total Sundries	0.00	50.00	-50.00
Community Infrastructure Levy ex			
CIL Expenditure	0.00	0.00	0.00
Total Community Infrastructure Levy ex	0.00	0.00	0.00
S106 Expenditure			
S106 Expenditure	0.00	0.00	0.00
Total S106 Expenditure	0.00	0.00	0.00
Grants and Subscriptions			
Grants and Subscriptions	345.00	2,603.12	-2,258.12
Total Grants and Subscriptions	345.00	2,603.12	-2,258.12
Litter picking			
Litter Picking	1,200.00	886.00	314.00
Total Litter picking	1,200.00	886.00	314.00
Pavilion cleaning			
Pavilion Cleaning	1,575.00	1,320.00	255.00
Total Pavilion cleaning	1,575.00	1,320.00	255.00
Hedge cutting			

Hedge Cutting	0.00	0.00	0.00
Total Hedge cutting	0.00	0.00	0.00
Salaries			
Salaries	13,970.00	8,035.02	5,934.98
Total Salaries	13,970.00	8,035.02	5,934.98
Pension			
Total Pension	0.00	0.00	0.00
Employers PAYE/NIC			
Total Employers PAYE/NIC	0.00	0.00	0.00
Clerk expenses			
Clerk Expenses	80.00	91.76	-11.76
Total Clerk expenses	80.00	91.76	-11.76
Stationery			
Total Stationery	0.00	0.00	0.00
Hall Hire			
Hall Hire	240.00	152.00	88.00
Total Hall Hire	240.00	152.00	88.00
Conf/Course/Travel expenses			
Conf/Course/Travel	200.00	0.00	200.00
Total Conf/Course/Travel expenses	200.00	0.00	200.00
Insurance			
Insurance	1,900.00	1,854.83	45.17
Total Insurance	1,900.00	1,854.83	45.17
Audit/Professional Fees			
Audit/Professional Fees	550.00	1,449.00	-899.00
Total Audit/Professional Fees	550.00	1,449.00	-899.00
Grass cutting			
Grass Cutting	2,325.00	2,424.71	-99.71
Total Grass cutting	2,325.00	2,424.71	-99.71
Community Grants			
Community Grants	1,000.00	100.00	900.00
Total Community Grants	1,000.00	100.00	900.00
Total Payments	**25,900.00**	**25,035.41**	**864.59**

Receipts

		Year to date	
	Budget	**Actual**	**Variance**
Other Receipts			
VAT Repayments	0.00	6,383.32	6,383.32
Miscellaneous Receipts	0.00	0.00	0.00
Total Other Receipts	0.00	6,383.32	6,383.32
Precept			
Precept	25,890.00	25,890.00	0.00
Total Precept	25,890.00	25,890.00	0.00
VAT reclaim			
Total VAT reclaim	0.00	0.00	0.00

Donations			
Donations	0.00	0.00	0.00
Total Donations	0.00	0.00	0.00
Bank interest			
Bank Interest	10.00	86.10	76.10
Total Bank interest	10.00	86.10	76.10
Other			
Other	0.00	75.00	75.00
Total Other	0.00	75.00	75.00
Community Infrastructure Levy			
Community Infrastructure Levy	0.00	0.00	0.00
Total Community Infrastructure Levy	0.00	0.00	0.00
S106			
S106 Receipts	0.00	0.00	0.00
Total S106	0.00	0.00	0.00
Total Receipts	**25,900.00**	**32,434.42**	**6,534.42**

Council name	Isfield Parish Council
Bank account	Current Account (Barclays)

Balance per bank statement at 13/01/2026				88,614.21
Uncleared Payments				
Date	Customer/Supplier	Reference	Amount	
16/12/2025	Wealden DC	252662	-360.00	
13/01/2026	A Emery	252666	-506.78	
13/01/2026	HMRC	252667	-153.04	
13/01/2026	ES Pension Scheme	252668	-162.81	
13/01/2026	Castle Water	252669	-36.34	
13/01/2026	Clean Corner	252670	-144.00	
TOTAL				-1,362.97
TOTAL NET BANK BALANCES AT 13/01/2026				87,251.24
Opening_balance				81,413.53
Total receipts				32,348.32
Total payments				-26,510.61
Total transfers				
Closing balance per cash book (must equal net bank balances above)				87,251.24

Council name	Isfield Parish Council
Bank account	Premium Acc 7720

Balance per bank statement at 13/01/2026	1,153.00
TOTAL NET BANK BALANCES AT 13/01/2026	1,153.00
Opening_balance	1,142.05
Total receipts	10.95
Total payments	
Total transfers	
Closing balance per cash book (must equal net bank balances above)	1,153.00

Council name	Isfield Parish Council	
Bank account	Premium Acc 6278	
Balance per bank statement at 13/01/2026		3,133.41
TOTAL NET BANK BALANCES AT 13/01/2026		3,133.41
Opening_balance		3,058.26
Total receipts		75.15
Total payments		
Total transfers		
Closing balance per cash book (must equal net bank balances above)		3,133.41

Recreation Account

Bank Reconciliation

Year End 31st March 2025	£:	£:
Opening Balance		4005.38
		4005.38
Total Inc as Cash Book 31.03.25	1439.00	
Total Exp as Cash Book 31.03.25	2120.77	
Cash at bank 31st March 2025		3323.61

Charity Commission Annual Return 2025

ISFIELD RECREATION GROUND
Charity registration number: 1042443

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2025.

PART A - Charity information

Financial period

Financial period start date
01/04/2024

Financial period end date
31/03/2025

Income and spending

Income £
£ 1,439

Spending £
£ 2,121

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**
- **we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.**

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

(a) update, consolidate, and improve the accuracy of our records;

(b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;

(c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

MULBERRY
LOCAL AUTHORITY SERVICES LTD

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Dogflud Way, Farnham
Surrey, GU9 7UD

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Anita Emery
Isfield Parish Council
Ardross
Nether Lane
Nutley
East Sussex
TN22 3LB

19 November 2025

Dear Anita

Re: Isfield Parish Council
Internal Audit for Financial Year Ended 31 March 2026 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 19 November 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines, and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Isfield Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Jackie Scarff of Mulberry Local Authority Services Ltd, who has over 13 years' experience specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Table of contents

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website https://isfieldparishcouncil.gov.uk/

The council uses the Easy PC Accounting system accounting package for recording the council's finances. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

Every council meeting (meeting every other month), a "month end" close down is performed by the RFO, various reports are printed and filed in hard copy, these include but are not limited to, income and expenditure against budget, bank reconciliations and other reports as fit.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

I conducted a simple walk-through test on a supplier invoice drawn at random and a receipt drawn at random and can confirm the underlying documentation was easy to locate and agreed to the cashbook details. I make no recommendation to change in this system.

I tested the opening balances as at 1/4/25 by reviewing the balance brought forward on the receipts page on the Easy PC accounting package I confirm it could be agreed back to the investment reconciliation for the audited accounts for 2024/25 with both documents showing £85,614.00.

I reviewed the nominal ledger entries for the period 1 April to 31 October to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report was qualified;

' In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in
relation to reviewing the standing orders annually and adopting the current version of NALC Financial Regulations. The smaller authority must
ensure that action is taken to address these areas of weakness in a timely manner.
The smaller authority has not provided:
• an adequate explanation for the variance between the prior and current year values in Box 4 of Section 2'

and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 1 September 2024 (minute ref 23/185).

I note the council received and considered the previous internal auditor report at the council meeting held on 21 May 2025 (minute ref 20). The cllrs noted '*the advisory comments which the Clerk had addressed and that new finance regulations will be adopted at the July meeting.'*

Confirm by sample testing that councillors sign statutory office forms
I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form *"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"*

The clerk has not been able to find the forms having taken over from the previous clerk, she is aware of the process and has ensured that the Chair and Vice Chair signed forms when elected to their positions at the May meeting. The clerk confirm that she will issue forms for cllrs to sign before March 2026

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

Confirm that the council is compliant with GDPR
The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains updated guidance on the matter as below, including details of the new Governance Assertion to be included in the 2025/26 AGAR:

Assertion 10 - Digital and data compliance

To warrant a positive response to this assertion, the authority needs to have taken the following actions:

1.47 Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.

1.48 All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.

1.49 All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).

1.50 All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency Code for Smaller Authorities (where applicable).

1.51 All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.

1.52 All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.

1.53 The DPA 2018 supplements the GDPR and classifies an authority as both a Data Controller and a Data Processor.

1.54 All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.

The council has a Privacy Notice and Accessibility Statement on the home page of its website. **The council will need to adopt and publish a FOI Publication Scheme and IT Policy by 31 March 2026 to meet the requirements of Governance Assertion 10.**

Confirm that the council is compliant with the relevant transparency code
As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

Confirm that the council meets regularly throughout the year
There are no committees or working groups.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice
I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) www.ico.org.uk/minutesandagendas

Check the draft minutes of the last meeting(s) are on the council's website
Draft minutes are uploaded to the council website and clearly annotated as draft.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months
The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 23 July 2025 (minute ref 9)

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations
Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 23 July 2025 (minute ref 9) The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed
The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 5.15 *Individual purchases within an agreed budget for that type of expenditure may be authorised by:*

- *the Clerk, under delegated authority, for any items below £1000 excluding VAT*
- *the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee for any items below £2,000 excluding VAT*
- *a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT*
- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
- the council for all items over £5,000;

FR 5.18. *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the chair as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

I tested a sample of invoices and was able to confirm that amounts have been properly authorised in accordance with the adopted Financial Regulations, and payment lists are appended to the minutes of relevant meetings with the minutes recording the approval of such.

The council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council's adopted Financial Regulations, and has sufficient individuals authorised to complete these steps. The clerk raises the payment and one cllr then authorises.

The councils FR 6.2 states *'the council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.'*

I recommend that the council's financial regulations are reviewed to reflect the council's practice.

Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector
The clerk is qualified and confirming if the council is eligible, if so will adopt the General Power of Competence (GPC) at the December. IF eligible the section 137 threshold does not apply.
If the council is not eligible the clerk is aware of the limits.

Check receipt of VAT refund matches last submitted VAT return
The council submits its VAT return on via form 126 a quarterly basis. I reviewed the submission for the period ending 31 October 2025 which showed a refund amount due of £1,034.72 and was fully supported by the required details. receipt of this amount to the council's bank account is pending the council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

The council's adopted Financial Regulations include a section covering Risk Management and state:

FR 2.1 *The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*

FR 2.2 *The Clerk [with the RFO] shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*

FR 2.3 *When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the council.*

FR 2.4 *At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council has a risk assessment process in place, which was last reviewed and approved by council 13th May 2025 (minute ref 252602(4f)). I reviewed the risk assessment record which identifies each risk with the risk rating assessed by the clerk.

I recommend a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring and then assesses the risks within each sector of the council's business operations including details of who is responsible for any actions.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £250,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

The council set a precept of £25,890 for 2025/26. With a tax base of 361.70, this equates to a band D equivalent of £71.58 (compared to the average in England of £92.92).

The Clerk confirmed that the 2026/27 budget and precept process is underway and will be confirmed at the December meeting.

The budget report dated 17 November 2025 shows payments at 71% of budget, suggesting that the budget has been accurately set and carefully monitored throughout the year. There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

The council currently holds circa £41,697 in earmarked reserves, spread across a range of clearly identifiable projects, including amounts received from Community Infrastructure Levy (CIL) which are identified separately. I checked the purpose of these earmarked reserves with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37 Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

The general reserve balance is currently circa £52,970, which is above the recommended range and should be reviewed.

E. INCOME

Internal audit requirement

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

Audit findings

Apart from the precept, the council receives a small amount of interest.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code. I tested a sample of invoices issued for each aspect of the council's operations and was able to confirm rates charged were consistent with the council's published charging schedule.

FR 12.2 states *'The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The Clerk shall be responsible for the collection of all amounts due to the council.'*

The clerk confirmed that there are no fees to review.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.

Audit findings

The council has no petty cash and the testing for this internal control objective does not apply.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

The council has one employee on the payroll. The staff member has a signed contract of employment, based on the NALC template, and the council is a member of the Local Government Pension Scheme (LGPS).

Payroll is processed by the clerk, using the HMRC Basic tool, who completes all the PAYE calculations and uploads the RTI to the HMRC website each month. I reviewed the payroll summary for the previous two months and the payroll deductions appear correct. I was able to confirm HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on assets and asset registers as below:

5.58 The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.

5.59 Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This *minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.*

5.60 One item or group of similar items shall be regarded for inclusion in the fixed asset register.

5.61 Assets should be first recorded in the asset register at their actual purchase cost.

5.62 Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.

5.63 Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.

5.64 Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost.

5.65 Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.

5.66 The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.

5.67 For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.

5.68 Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.

5.69 The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

The council has a fixed asset register in place, maintained on a simple word document., which includes details of asset location, date of acquisition, original purchase price and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

There have been no additions this year.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on investments, and defines a long-term investment as below:

2.23 Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:

- *a. are denominated in pounds Sterling;*
- *b. be realisable at full value on demand or have a maturity end date of not more than 12 months;*

c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and
d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.

2.26 A long-term investment arises where the authority invests money in anything other than a short-term investment.

1.11 Arrangements need to be in place to ensure that the authority's funds are managed properly and that any amounts surplus to requirements is invested appropriately, in accordance with an approved strategy which needs to have regard to the government's Statutory Guidance on Local Government Investments. If total investments are to exceed the threshold specified in the statutory guidance at any time during a financial year, the authority needs to produce and approve an annual Investment Strategy in accordance with the guidance.

The council has no long-term investments.

The council has no borrowing through the PWLB.

I. BANK AND CASH

Internal audit requirement

Periodic bank account reconciliations were properly carried out during the year.

Audit findings

Financial Regulation 2.6 states *'At least [once in each quarter], and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.'*

Bank reconciliations are completed bimonthly for each Full Council meeting and presented for review. I reviewed the 2025 bank reconciliations for all accounts and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings.

As the council's annual budget is below the €500,000 (£430,950 as of 3 July comparative date) threshold, it is protected by the Financial Services Compensation Scheme (FSCS).

The council holds three accounts with Barclays at the date of the interim audit, the balances held exceeds the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) and the council should consider transferring funds to maximise the protection available to it.
The clerk is aware that the FSCS limit increases on 1 December 2025 to £120,000.

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Audit findings
To be tested at the final internal audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement
IF the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

Audit findings
The council did not certify itself exempt in 2024/25 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement
The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

Audit findings
The council is reminded that the following requirements apply.

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

I note that the council follows the Local Government Transparency Code and details are published on its website.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)
- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must
- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

Testing for publication to meet this requirement will be completed at the final internal audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2024/25 Actual
Date AGAR signed by council	21 May 2025
Date inspection notice issued	2 June 2025
Inspection period begins	3 June 2025
Inspection period ends	14 July 2025
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2025 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 2024/25, approved and signed, page 4
• Section 2 - Accounting Statements 2024/25, approved and signed, page 5

Not later than 30 September 2025 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.

Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2025.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2025.

The council has therefore met the publication requirements for 2024/25 have been met.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council is the sole trustee of Isfield Recreation Ground (charity number 1042443). I reviewed the information available on the Charity Commission website and was able to confirm that all reporting is up to date and that the council is correctly listed as the sole trustee.

I was able to confirm that trustee meetings and accounts are recorded separately from those of the council.

The charity accounts show an independent examination of the charity accounts has taken place.

The council has met its responsibilities as a trustee.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓ No petty cash
G	Salaries to employees and allowances to members were paid in accordance with the 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), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		

K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly – email jackie@mulberrylas.co.uk or telephone no. 07515 861921

Yours sincerely

Jackie Scarff
Mulberry Local Authority Services Ltd

Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	**Carried over from end of year audit. The clerk has not been able to find the forms having taken over from the previous clerk, she is aware of the process and has ensured that the Chair and Vice Chair signed forms when elected to their positions at the May meeting. The clerk confirmed that she will issue forms for cllrs to sign before March 2026.**	
B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	**The council will need to adopt and publish a FOI Publication Scheme and IT Policy by 31 March 2026 to meet the requirements of Governance Assertion 10.**	
B. FINANCE REGULATIONS,	**I recommend that the council's financial regulations are reviewed to reflect the council's practice.**	

GOVERNANCE AND PAYMENTS		
C. RISK MANAGEMENT AND INSURANCE	**I recommend a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring and then assesses the risks within each sector of the council's business operations including details of who is responsible for any actions.**	
D. BUDGET, PRECEPT AND RESERVES	**I recommend the General Reserves are reviewed as they as are more than double the precept.**	