ISFIELD PARISH COUNCIL

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

29th April 2026 Doc No: 262701

TO MEMBERS OF THE COUNCIL

Dear Members, I hereby give you notice that Meeting of Isfield Parish Council will be held on **Wednesday 20th May 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. **Election of Chair**
   To **ELECT** the Chair of the Council for 2026/27 and to **RECEIVE** the declaration of acceptance of office.

2. **Election of Vice Chair**
   To **ELECT** the Vice Chair of the Council for 2026/27 and to **RECEIVE** the declaration of acceptance of office.

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

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

5. **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.

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

7. **Full Council meeting minutes: 25th March 2026**
   To **RESOLVE** that the minutes of the meeting as above having been previously circulated, be taken as read and approved.

8. **Matters arising from previous minutes**

9. **Clerks Report**

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

11. **Appointment of representatives to outside bodies**
    To **APPOINT** Cllrs to the following:
    - Wealden District Association of Local Councils
    - East Sussex Association of Local Councils
    - Parish Cluster meetings
    - Strengthening Local Relationships/Highways (East Sussex County Council)
    - Isfield Village Hall
    - Any other

12. **To adopt the following Governing Documents for 2026/2027**
    - Standing Orders
    - Code of Conduct
    - Finance Regulations
    - General Risk Assessment

13. **Meeting calendar 2026/27**
    To note the meeting dates for remaining year.

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

    - **To RATIFY the following applications**

      WD/2026/0610/F – Deadline 5th May
      1 IVY COTTAGES, STATION ROAD, ISFIELD, TN22 5XA DEMOLISH THE EXISTING FREE-STANDING GARAGE/WORKSHOP AND BUILD AN ANNEXE WITH A WORKSHOP AND USABLE ROOF SPACE.
      Decision: No Objection

      WD/2026/0642/FA – Deadline 5th May
      SUNFLOWERS, STATION ROAD, ISFIELD, TN22 5XG VARIATION OF CONDITION 3 OF WD/2025/2142/F (PROPOSED SINGLE STOREY REAR EXTENSION) TO ALLOW FOR A RENDER FINISH
      Decision: No Objection

      WD/2026/0769/F – Deadline 13th May
      LAUGHING FISH, STATION ROAD, ISFIELD, TN22 5XB PROPOSED OPEN SIDED, DETACHED COVERED STRUCTURE & NEW AREA OF INDIAN SANDSTONE PATIO TO EXISTING BEER GARDEN. AND NEW WALK-IN COLD ROOM TO EXISTING YARD

- **To note the following WDC decisions**

  Application No. WD/2025/2642/P02 CHANGE OF USE TO CLASS B8 (STORAGE AND DISTRIBUTION). NEW HOUSE FARM, BUCKHAM HILL, ISFIELD, TN22 5XU
  Decision: Prior Approval Not Required

  WD/2026/0769/F PROPOSED OPEN SIDED, DETACHED COVERED STRUCTURE & NEW AREA OF INDIAN SANDSTONE PATIO TO EXISTING BEER GARDEN. AND NEW WALK-IN COLD ROOM TO EXISTING YARD LAUGHING FISH, STATION ROAD, ISFIELD, TN22 5XB
  Decision: Incomplete

15. Expenditure
- To ratify April expenditure as itemised on the schedule
- To approve May expenditure as itemised on the schedule

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

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

18. Annual Governance and Accountability Return section one – Governance Statements
To **RESOLVE** to approve.

19. Annual Governance and Accountability Return section two – Accounting Statements
To **RESOLVE** to approve.

20. Internal Audit report
To **NOTE**.

21. Owlsbury Farm
To **AGREE** to sign group letter from Fletching PC to WDC

22. Playing Field
To **DISCUSS** weed control of new path – Cllr Cramond

23. Playing Field Hire Fees
To **AGREE** hire fee for Uckfield AFC for 2026/2027 season

24. Pavilion Repairs
To **DISCUSS/APPROVE** quote for roof repair of £265 +VAT, £300 plastering and new handrail of £3884.21 +VAT and confirm use of CIL funds.

25. Playing Field Outdoor Gym
To **RECEIVE** investigations/quotes from the Clerk and to discuss application for Wealden CLIF grant.

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

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

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

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

30. Items for reporting and/or for the next agenda

a) **Village Fete Committee** – to approve donation of a raffle prize.

Date of next meeting: 22nd July 2026 - Full Council – 19:30

GARRISON ROOFING
CONTRACTORS LTD

Barn Cottage, Station Road, Isfield, East Sussex TN22 5XH
Tel: 01892 664366 or 01825 574040 Mobile: 07903 414185
Email: info@garrisonroofing.co.uk
www.garrisonroofing.co.uk

Anita Emery
Isfield Parish Council

6th April 2026

Dear Anita

Further to your recent enquiry, we have pleasure in submitting our quotation for the roofing works at the above address.

Our Price will remain firm for 6 months, and payment terms are to be agreed.

Pavilion Ceiling

I've been advised that the first port of call with the venting issue with the metal deck roof would be to fit vents into the canopy ceiling allowing air flow to get into the roof void.

I would allow 10 of these vents to be fitted over the canopy roof ceiling

Seal the two valleys with a tanking solution

For the sum of £265.00 plus vat

Hand rail

We propose to remove the old wooden hand rail and supply and fit a fabricated black primed balustrade.

Once fitted it will be hammerited in place.

For the sum of £3884.21 plus vat

If we can be of further assistance please do not hesitate in contacting me.

Yours sincerely
Steve Lynam
Garrison roofing

- **Clerks Report – 20th May 2026**

- EDF – pavilion having new meter wasn't installed – Clerk has tried to rearrange for another date and specific time but EDF wont give less than a 4 hour window – 8am-12pm or 1pm 5pm. Clerk has advised that this is less than ideal as they muck us around with the engineer failing to turn up in April – on -going.

- Year end audit completed – a couple of pointers but a clean audit none the less

- Agenda item: 26 - The Pound – Highways have confirmed not their responsibility so therefore all avenues have been exhausted. This will need to be put on the asset register and an acquisition value (this isn't for insurance purposes) so can potentially be for £1. This will need to be listed on the insurance policy – I will seek advice if Council agree? Cost for Barcombe to cut inside and strim around the outside of the Pound 2/3 times a year is £65 + VAT per cut.

- Nothing to report re land registry

- Will be meeting with 3 suppliers for outdoor gyms on 18th May – quotes hopefully to follow prior to full council meeting on the 20th.

- Agenda item: 22 - Barcombe quote for spraying the path at the playing field £120 + VAT (annual fee). They will use a glyphosate to do this.

- Agenda item: 24 – Pavilion repairs. Clerk and Cllr AK met Garrison roofing to discuss the leaks – quote attached. Awaiting an official quote for plastering but if we can approve an in principle figure of £300?

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

Isfield Parish Council

www.isfieldparishcouncil.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.			✔	NO PETTY CASH
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)	Yes	No	Not applicable	
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✔			

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: 19/11/2025 21/04/2026

Name of person who carried out the internal audit: A Beams, Mulberry LAS Ltd

Signature of person who carried out the internal audit: ABeams

Date: 21/04/2026

***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:

Isfield Parish 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	No*		*'Yes' means that this authority:*
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✔			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✔			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
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.	✔			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
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.	✔			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
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.	✔			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✔			*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.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✔			*responded to matters brought to its attention by internal and external audit.*
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.	✔			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
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	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✔			*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Isfield Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	108,002	85,613	*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	24,000	25,890	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	14,261	6,555	*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	12,628	9,680	*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	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	48,022	21,358	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	85,613	87,020	*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	85,613	87,020	*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	195,900	195,900	*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	0	0	*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.

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of Isfield Parish Council ENTER NAME OF AUTHORITY

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

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

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

Meeting Dates 2026
Full Council start time at 19:30 unless otherwise specified.

January Full Council – 21st	**February** No Meeting	**March** Full Council – 25th
April No Meeting	**May** 20th - Annual Parish Meeting 19:00 followed by Annual Statutory & Full Council – 19:30	**June** No Meeting
July Full Council – 22nd	**August** No Meeting	**September** Full Council – 23rd
October No Meeting	**November** Full Council – 18th	**December** No Meeting

Isfield Parish Council
April 2026 Expenditure

Date	Reference	Supplier / Customer	Description	Payment
29/04/2026	262701	East Sussex County Council	2026-2027 Urban Grass Cutting	1,316.52
29/04/2026	262702	A Emery	Clerk expenses	7.02
29/04/2026	262702	MS Office	MS Office Annual Subs	138.24
29/04/2026	262702	A Emery	Goal post corner repair	36.99
29/04/2026	262703	HMRC	HMRC Mth 1	152.84
29/04/2026	262704	ES Pension Scheme	Pension Mth 1	150.09
29/04/2026	262705	Easy PC Accounts	Easy PC Accounts annual subs	108.00
29/04/2026	262706	ESALC	ESALC/NALC annual subs	278.36
29/04/2026	262707	Barcombe Landscapes	Barcombe PF grass cutting	264.00
29/04/2026	262708	Mulberry & Co	Year End Audit fee	180.00
29/04/2026	262708	Narke Design	Website hosting	225.00
29/04/2026	262709	ICO	ICO Annual subs	47.00
29/04/2026	262710	A Emery	Salaries	506.98
			Total April 2026 Expenditure	**3,411.04**

Isfield Parish Council
Bank account: Current Account
May 2026 Expenditure

Date	Reference	Supplier / Customer	Description	Payment
14/05/2026	262711	A Emery	Mth 2	506.78
14/05/2026	262712	HMRC	HMRC Mth2	153.04
14/05/2026	262713	ES Pension Scheme	Pension Mth 2	150.09
14/05/2026	262715	Narke Design	Domain Hosting	30.00
14/05/2026	262716	Clean Corner	March and April	288.00
14/05/2026	262717	Castle Water	Water charges	4.47
14/05/2026	262718	Isfield Village Hall	Hall Hire March 2026	28.00
14/05/2026	262719	Wealden Citizens Advice	Wealden Citizens Advice Grant	200.00
			Total Expenditure	**1,360.38**

Isfield Parish Council

Budget v Expenditure May 2026

Payments

	Year to date		
	Budget	**Actual**	**Variance**
Other Payments			
Miscellaneous Payments	0.00	0.00	0.00
Total Other Payments	0.00	0.00	0.00
General Maintenance			
General Maintenance	500.00	36.99	463.01
Total General Maintenance	500.00	36.99	463.01
Website			
Website	510.00	255.00	255.00
Total Website	510.00	255.00	255.00
Communication/Newsletter			
Communication/Newsletter	515.00	0.00	515.00
Total Communication/Newsletter	515.00	0.00	515.00
Pavilion Expenses			
Pavilion Expenditure	1,000.00	4.47	995.53
Total Pavilion Expenses	1,000.00	4.47	995.53
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	50.00	0.00	50.00
Total Sundries	50.00	0.00	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	2,620.00	748.56	1,871.44
Total Grants and Subscriptions	2,620.00	748.56	1,871.44
Community Grants			
Community Grants	0.00	0.00	0.00
Total Community Grants	0.00	0.00	0.00
Litter picking			
Litter Picking	1,200.00	0.00	1,200.00
Total Litter picking	1,200.00	0.00	1,200.00
Pavilion cleaning			

Pavilion Cleaning	1,650.00	240.00	1,410.00
Total Pavilion cleaning	1,650.00	240.00	1,410.00
Salaries			
Salaries	12,500.00	1,619.82	10,880.18
Total Salaries	12,500.00	1,619.82	10,880.18
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	130.00	7.02	122.98
Total Clerk expenses	130.00	7.02	122.98
Stationery			
Total Stationery	0.00	0.00	0.00
Hall Hire			
Hall Hire	240.00	28.00	212.00
Total Hall Hire	240.00	28.00	212.00
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	3,000.00	0.00	3,000.00
Total Insurance	3,000.00	0.00	3,000.00
Audit/Professional Fees			
Audit/Professional Fees	1,000.00	150.00	850.00
Total Audit/Professional Fees	1,000.00	150.00	850.00
Grass cutting			
Grass Cutting	3,600.00	1,317.10	2,282.90
Total Grass cutting	3,600.00	1,317.10	2,282.90
Hedge cutting			
Hedge Cutting	0.00	0.00	0.00
Total Hedge cutting	0.00	0.00	0.00
Playing Field			
Tree Work	1,000.00	0.00	1,000.00
Total Playing Field	1,000.00	0.00	1,000.00
Total Payments	**29,790.00**	**4,406.96**	**25,383.04**

Receipts

		Year to date	
	Budget	**Actual**	**Variance**
Other Receipts			
VAT Repayments	0.00	596.75	596.75
Miscellaneous Receipts	0.00	0.00	0.00
Total Other Receipts	0.00	596.75	596.75
Precept			
Precept	29,780.00	14,890.00	-14,890.00

Total Precept	29,780.00	14,890.00	-14,890.00
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	0.00	-10.00
Total Bank interest	10.00	0.00	-10.00
Other			
Other	0.00	0.00	0.00
Total Other	0.00	0.00	0.00
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	**29,790.00**	**15,486.75**	**-14,303.25**

Council name	Isfield Parish Council	
Bank account	Premium Acc 7720	
Balance per bank statement at 14/05/2026		1,155.92
TOTAL NET BANK BALANCES AT 14/05/2026		1,155.92
Opening_balance		1,155.92
Total receipts		
Total payments		
Total transfers		
Closing balance per cash book (must equal net bank balances above)		1,155.92

Council name	Isfield Parish Council
Bank account	Current Account

Balance per bank statement at 14/05/2026				94,845.84
Uncleared Payments				
Date	Customer/Supplier	Reference	Amount	
29/04/2026	ICO	262709	-47.00	
14/05/2026	A Emery	262711	-506.78	
14/05/2026	HMRC	262712	-153.04	
14/05/2026	ES Pension Scheme	262713	-150.09	
14/05/2026	Narke Design	262715	-30.00	
14/05/2026	Clean Corner	262716	-288.00	
14/05/2026	Castle Water	262717	-4.47	
14/05/2026	Isfield Village Hall	262718	-28.00	
14/05/2026	Wealden Citizens A(	262719	-200.00	
TOTAL				-1,407.38

TOTAL NET BANK BALANCES AT 14/05/2026	93,438.46

Opening_balance	82,723.13
Total receipts	15,486.75
Total payments	-4,771.42
Total transfers	
Closing balance per cash book (must equal net bank balances above)	93,438.46

Council name	Isfield Parish Council	
Bank account	Premium Acc 6278	
Balance per bank statement at 14/05/2026		3,141.34
TOTAL NET BANK BALANCES AT 14/05/2026		3,141.34
Opening_balance		3,141.34
Total receipts		
Total payments		
Total transfers		
Closing balance per cash book (must equal net bank balances above)		3,141.34

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

21 April 2026

Dear Anita

Re: Isfield Parish Council
Internal Audit Report for Financial Year Ended 31 March 2026

Executive summary
Following completion of our final internal audit on 21 April 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transaction were examined, our sample testing, where appropriate, covered the financial year to date.

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and procures together with own built in compensating controls are robust, strictly followed and in many respects a model of good practice.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

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 primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority’s approval of the Annual Governance Statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 36 years’ experience in the financial sector with the last 16 years 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 within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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INTRODUCTION

The audit was conducted remotely 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 www.isfieldparishcouncil.gov.uk

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Internal Audit – Summary of recommendations

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 signed Acceptance of Office 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 councillors to sign before March 2026. The council will need to adopt and publish an FOI Publication Scheme and IT Policy by 31 March 2026 to meet the requirements of Governance Assertion 10. I recommend that the council's financial regulations are reviewed to reflect the council's practice.	To be reviewed at the next interim audit. Checked as part of the Governance Assertion testing at the final internal audit. Financial Regulations due for review in May and this will be tested at the next interim audit.
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.	Considered by the council but not actioned. This is not a statutory requirement, and the existing risk assessment meets the audit requirements.
D. BUDGET, PRECEPT AND RESERVES	I recommend the General Reserves are reviewed as they as are more than double the precept.	General reserves remain higher than recommended (see section D of this report).

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommended actions are included in the table on page 4 of this report.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommended actions are included in the table on page 4 of this report.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

CONCLUSION
I am satisfied this control objective has been met.

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
Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommended actions are included in the table on page 4 of this report.

Budget
The Clerk/RFO produces regular detailed budget reports from the accounting software. The year-end budget report shows receipts reported as 125.3% of budget and payments at 113.5%. There is no evidence to suggest that the budget has not 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.

Precept
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).

I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

I confirmed from the minutes that the 2026/27 budget and precept were approved by the council at the meeting held on 26 November 2025 (minute ref 11).

Reserves
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.

At the year-end, the council held circa £87,020 in reserves, split between categories as below:

- CIL EMR £41,697
- General Reserves £45,323

I checked the purpose of these earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

The general reserve balance is higher than the recommended range as detailed in the Practitioner's Guide and the council should consider earmarking some of these funds for projects as it has no power to hold funds for unspecified purposes, other than in accordance with the published guidance.

CONCLUSION
I am satisfied this control objective has been met.

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
Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION
I am satisfied this control objective has been met.

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.

CONCLUSION

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

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

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

CONCLUSION

I am satisfied this control objective has been met.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the Accounting Statements. There have been no additions nor deletions during the financial year.

The council has no long-term investments.

The council has no borrowing through the PWLB.

CONCLUSION
I am satisfied this control objective has been met.

I. BANK AND CASH

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

Audit findings
Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

CONCLUSION
I am satisfied this control objective has been met.

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
The council is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- **Review and consider the Annual Internal Audit Report**
- **Complete Section 1 – Annual Governance Statement**
- **Complete Section 2 – Accounting Statements**

<u>**Section 1 – Annual Governance Statement**</u>

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	*'Yes', means that this authority*	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*	**YES** – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure 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.	*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*	**YES** – the Clerk advises the council in respect of its legal powers.
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.	*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*	**YES** – the requirements and timescales for 2024/25 year-end were followed.
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.	*considered and documented the financial and other risks it faces and dealt with them properly.*	**YES** – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	*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.*	**YES** – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	*responded to matters brought to its attention by internal and external audit.*	**YES** – matters raised in internal and external audit reports have been addressed.

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.	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	**YES** – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**YES** – the council has met its responsibilities as a trustee
10	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so*	**YES** – the council has met the requirements of Governance Assertion 10

Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	108,002	85,613	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	24,000	25,890	Figure confirmed to central precept record
3	Total other receipts	14,261	6,555	Agrees to underlying accounting records
4	Staff costs	12,628	9,680	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	48,022	21,358	Agrees to underlying accounting records
7	Balances carried forward	85,613	87,020	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	85,613	87,020	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	195,900	195,900	Matches asset register total
10	Total borrowings	0	0	Council has no borrowing
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

Audit findings
The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement to complete the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2024/25 and published on the council website.

The variance analysis has been completed and, in my opinion, provides sufficient financial and narrative information to explain the variances to the External Auditor

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CONCLUSION
I am satisfied this control objective has been met.

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.

CONCLUSION
The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

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
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.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGARs are available for review on the council website for the previous five financial years.

Confirm that the council is compliant with the relevant transparency code
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.

CONCLUSION
I am satisfied this control objective has been met.

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	2025/26 Proposed
Date AGAR signed by council	21 May 2025	20 May 2026
Date inspection notice issued	2 June 2025	22 May 2026
Inspection period begins	3 June 2025	3 June 2026
Inspection period ends	14 July 2025	14 July 2026
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	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.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

CONCLUSION
I am satisfied this control objective has been met.

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
Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION
I am satisfied this control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement

The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings
The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains guidance on the new Governance Assertion included on the 2025/26 AGAR which relates to this internal control objective.

Website
I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA.

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 26 November 2025 (minute ref 16).

Email management and GDPR

It was noted the council has a generic email address on a domain owned by the council and 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.

I recommend the council ensures that a data audit is completed during 2026/27 to comply with GDPR regulations. This may be an audit test within Governance Assertion 10 next year.

CONCLUSION

I am satisfied this control objective has been met.

P. TRUSTEESHIP

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

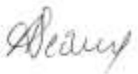
Achievement of control assertions at final internal audit date

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			✓
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.	✓		
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.	✓		
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	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

Should you have any queries please contact me directly on andy@mulberrylas.co.uk

Yours sincerely



Andy Beams
Director, Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
D. BUDGET, PRECEPT AND RESERVES	The general reserve balance is higher than the recommended range as detailed in the Practitioner's Guide and the council should consider earmarking some of these funds for projects as it has no power to hold funds for unspecified purposes, other than in accordance with the published guidance.	
O. DIGITAL AND DATA COMPLIANCE	I recommend the council ensures that a data audit is completed during 2026/27 to comply with GDPR regulations. This may be an audit test within Governance Assertion 10 next year.	