

| | |
|--------------------|--------------------------------|
| Committee Meeting: | Full Council |
| Report of: | Councillor T Webster |
| Date: | 22 nd January 2026. |
| Subject: | Chairs Announcements |
| Agenda Item | 5 |

FOR INFORMATION ONLY

Purpose of Report:

1. The purpose of this report is to update members of any matters arising since the last meeting.
The content of this report is for information only

Recommendation(s)

Members are recommended to:

- a) That members note the content of this report.

Christmas festival night

2. Despite the wet weather, the Christmas festival night was again a success. The LPC stand engaged with visitors in the proposed 20mph speed limit application, along with engagement in other Council activities.

The 12 days of Christmas competition was well supported by shops on the High Street.

Thanks to the staff and councillors who devoted time to making this event an enjoyable evening.

Liaison with MSDC

3. A meeting with MSDC councillors has been scheduled for 22nd January. Agenda items will include the condition of the posts around the common, the additional cricket square proposals and the toilets on the common working group progress.

| | |
|----------------------|---|
| Consultation: | Revised National Planning Policy Framework Published for Comment |
| Type: | National |
| Deadline: | 11:45 pm on 10 March 2026 |

SLCC Summary:

The government has published a revised National Planning Policy Framework (NPPF), together with associated documents, for comment.

The NPPF is a key planning document as it sets out the government's planning policies for England and how these are expected to be applied.

The revised document states that the twelve most significant reforms are, in summary:

1. a permanent presumption in favour of suitably located development
2. building homes around stations
3. driving urban and suburban densification
4. securing a diverse mix of homes
5. supporting small and medium sites
6. streamlining local standards
7. boosting local and regional economies
8. supporting critical and growth minerals
9. embedding a vision-led approach to transport
10. better addressing climate change
11. conserving and enhancing the natural environment
12. taking a more positive approach to the use of heritage assets

More information about the consultation can be found here:

<https://www.gov.uk/government/consultations/national-planning-policy-framework-proposed-reforms-and-other-changes-to-the-planning-system>

Financial Reports – Full Council - Items 9
RFO Summary to 31st October 2025

- 1) Detailed Income & Expenditure by Budget Heading.
- 2) Expenditure from Earmarked Reserves.
- 3) Barclays Bank Current Account - Analysis of Payments made between 1 and 31 October 2025.
- 4) Unity Trust Current Account - Analysis of Payments made between 1 and 31 October 2025.
- 5) Lloyds Bank Charge Card - Analysis of Payments made between 1 and 31 October 2025.
- 6) Bank – Cash and Investment Reconciliation to 31 October 2025*.

*The cash book balance stated in respect of the Lloyds Bank Charge Card of -£150.39 represents transactions that have taken place in October after the statement dated 2 October 2025 has been issued.

Payments that were received in October 2025.

- 1) Barclays Business Current Account:
£15.00 CFN Stallholder Fee.
- 2) Barclays Business Premium Account:
£50,450.00 Internal transfer of funds from Unity Trust bank current account to assist with overall level of FSCS protection.
- 3) Unity Trust Current Account:
£808.00 CTH Rent for October 2025.
£175.98 CTH Service Charge for the period June to September 2025.
£675.00 CFN Stallholder fees.

Internal transfer of funds from Unity Trust Savings account to fund online payments and the monthly standing order with Bryan Cleaning Services.

- 4) Unity Trust Savings Account:
£86,000 Internal transfer of funds from Unity Trust bank current account to assist with overall level FSCS protection.
- 5) Nationwide Building Society:
£108.53 Interest for October 2025.
- 6) Lloyds Bank:
Payment received from Unity Trust current account to support management of the monthly DDM to settle the charge card balance of account owing.

Earmarked Reserves Expenditure October 2025 (Net of VAT)

There was no expenditure.

General Reserves Expenditure October 2025 (Net of VAT)

£42.37 VJ Day Public Exhibition Expenses claim for Refreshments.

Overspent Budget Heading (15% or more of Agreed Budget)

4200 F&GP IT & Website – 121.9% (increased overspend). Due to the regular monthly Mailchimp invoicing, in support of the management of community engagement.

Tracy Ely Responsible Financial Officer

Detailed Income & Expenditure by Budget Heading 31/10/2025

Cost Centre Report

| | | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|------------|---------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|-------------------------|
| <u>100</u> | <u>Finance & General Purposes</u> | | | | | | | |
| 1076 | Precept | 290,668 | 290,668 | 0 | | | 100.0% | |
| 1090 | Interest Received | 1,606 | 1,500 | (106) | | | 107.1% | |
| 1100 | Grants & Donation Received | 357 | 0 | (357) | | | 0.0% | |
| 1120 | Clock Tower House Rental | 5,656 | 9,696 | 4,040 | | | 58.3% | |
| 1125 | CTH Service Charge | 344 | 1,400 | 1,056 | | | 24.6% | |
| 1210 | Licence Fee | 152 | 152 | 0 | | | 100.0% | |
| 1230 | Christmas Festival Night | 830 | 900 | 70 | | | 92.2% | |
| | Finance & General Purposes :- Income | 299,613 | 304,316 | 4,703 | | | 98.5% | 0 |
| 4000 | Salary | 46,274 | 93,160 | 46,886 | | 46,886 | 49.7% | |
| 4010 | Tax & NI | 5,440 | 11,000 | 5,560 | | 5,560 | 49.5% | |
| 4020 | Pension | 8,422 | 14,000 | 5,578 | | 5,578 | 60.2% | |
| 4110 | Staff Expenses | 30 | 200 | 170 | | 170 | 15.2% | |
| 4111 | Payroll Administration | 196 | 600 | 404 | | 404 | 32.7% | |
| 4120 | Training | 765 | 2,000 | 1,235 | | 1,235 | 38.3% | |
| 4130 | Bank Charges | 54 | 200 | 146 | | 146 | 27.0% | |
| 4140 | Audit Fees | (5) | 2,500 | 2,505 | | 2,505 | (0.2%) | |
| 4160 | Insurance | 3,085 | 5,000 | 1,915 | | 1,915 | 61.7% | |
| 4170 | Postage & Stationery | 49 | 200 | 151 | | 151 | 24.5% | |
| 4175 | Annual Memberships/Subscriptions | 2,194 | 3,000 | 806 | | 806 | 73.1% | |
| 4180 | Photocopying | 873 | 1,500 | 627 | | 627 | 58.2% | |
| 4190 | Telephone & Broadband | 1,155 | 2,500 | 1,345 | | 1,345 | 46.2% | |
| 4200 | IT & Website | 6,097 | 5,000 | (1,097) | | (1,097) | 121.9% | |
| 4210 | Office Equipment | 391 | 1,000 | 609 | | 609 | 39.1% | |
| 4221 | Lindfield Enterprise Park | 684 | 700 | 16 | | 16 | 97.7% | |
| 4230 | Grants Paid | 1,563 | 2,500 | 937 | | 937 | 62.5% | |
| 4240 | Room Hire | 379 | 1,000 | 621 | | 621 | 37.9% | |
| 4250 | Cleaning/Catering | 1,651 | 3,500 | 1,849 | | 1,849 | 47.2% | |
| 4260 | Newsletter & Annual Report | 800 | 2,500 | 1,700 | | 1,700 | 32.0% | |
| 4265 | F&GP Professional Fees | 0 | 5,000 | 5,000 | | 5,000 | 0.0% | |
| 4270 | Chairs Allowance | 0 | 250 | 250 | | 250 | 0.0% | |
| 4271 | Members Allowances | 0 | 6,450 | 6,450 | | 6,450 | 0.0% | |
| 4280 | Councillor Expenses | 0 | 200 | 200 | | 200 | 0.0% | |
| 4292 | Community Engagement | 339 | 1,500 | 1,161 | | 1,161 | 22.6% | |
| 4295 | Waste Collection | 572 | 1,500 | 928 | | 928 | 38.1% | |
| 4300 | Election Expenses | 150 | 0 | (150) | | (150) | 0.0% | 150 |
| 4310 | PWLB Repayment | 21,331 | 21,331 | 0 | | 0 | 100.0% | |
| 4320 | Electricity Supply | 1,113 | 4,200 | 3,087 | | 3,087 | 26.5% | |
| 4330 | Water Supply | 137 | 200 | 63 | | 63 | 68.4% | |
| 4340 | Security Alarm System | 460 | 500 | 40 | | 40 | 92.0% | |

Detailed Income & Expenditure by Budget Heading 31/10/2025

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|--|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|-------------------------|
| 4350 Fire Safety System | 0 | 500 | 500 | | 500 | 0.0% | |
| 4360 Health & Safety | 21 | 100 | 79 | | 79 | 21.3% | |
| 4370 Publications | 0 | 200 | 200 | | 200 | 0.0% | |
| 4380 Data Protection | 0 | 300 | 300 | | 300 | 0.0% | |
| 4385 Vehicle | 1,315 | 4,000 | 2,685 | | 2,685 | 32.9% | |
| 4393 Maintenance/Improvements CTH | 108 | 1,500 | 1,392 | | 1,392 | 7.2% | |
| Finance & General Purposes :- Indirect Expenditure | 105,645 | 199,791 | 94,146 | 0 | 94,146 | 52.9% | 150 |
| Net Income over Expenditure | 193,968 | 104,525 | (89,443) | | | | |
| 6000 plus Transfer from EMR | 150 | 0 | (150) | | | | |
| Movement to/(from) Gen Reserve | 194,118 | 104,525 | (89,593) | | | | |
| 110 Environment & Amenities | | | | | | | |
| 4450 Street Lighting Energy/Mainten | 3,196 | 5,200 | 2,004 | | 2,004 | 61.5% | |
| 4460 Street Lighting Purchase | 0 | 3,000 | 3,000 | | 3,000 | 0.0% | |
| 4465 Christmas Lights | 5,200 | 14,000 | 8,800 | | 8,800 | 37.1% | |
| 4471 Maintenance/Gardening | 410 | 1,500 | 1,090 | | 1,090 | 27.4% | |
| 4480 Christmas Festival Night & Com | 100 | 1,500 | 1,400 | | 1,400 | 6.7% | |
| 4500 Digital Mapping | 395 | 525 | 130 | | 130 | 75.2% | |
| 4510 Grass Cutting | 0 | 2,400 | 2,400 | | 2,400 | 0.0% | |
| 4521 Wilderness Field S106 | 800 | 0 | (800) | | (800) | 0.0% | 800 |
| 4530 Village Orderly Equip/Expenses | 56 | 1,000 | 944 | | 944 | 5.6% | |
| 4560 Denmans Lane Toilets Repair | 13 | 5,000 | 4,987 | | 4,987 | 0.3% | |
| 4561 Denmans Lane Toilets Utilities | 12,366 | 20,230 | 7,864 | | 7,864 | 61.1% | |
| 4565 Toilets on Common Utilities | 0 | 13,350 | 13,350 | | 13,350 | 0.0% | |
| 4566 Toilets on Common Repairs | 0 | 3,500 | 3,500 | | 3,500 | 0.0% | |
| 4650 Climate Change Projects | 559 | 1,500 | 941 | | 941 | 37.3% | |
| 4750 Replacement Street Furniture | 0 | 1,000 | 1,000 | | 1,000 | 0.0% | |
| 4800 Emergency Equipment | 0 | 300 | 300 | | 300 | 0.0% | |
| 4825 Community Equipment | 1 | 300 | 299 | | 299 | 0.3% | |
| 4900 Village Archives | 59 | 200 | 141 | | 141 | 29.7% | |
| Environment & Amenities :- Indirect Expenditure | 23,156 | 74,505 | 51,349 | 0 | 51,349 | 31.1% | 800 |
| Net Expenditure | (23,156) | (74,505) | (51,349) | | | | |
| 6000 plus Transfer from EMR | 800 | 0 | (800) | | | | |
| Movement to/(from) Gen Reserve | (22,356) | (74,505) | (52,149) | | | | |
| 120 Allotments | | | | | | | |
| 1200 Allotment Income | 1,260 | 1,352 | 92 | | | 93.2% | |
| Allotments :- Income | 1,260 | 1,352 | 92 | | | 93.2% | 0 |

Detailed Income & Expenditure by Budget Heading 31/10/2025

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available | % Spent | Transfer to/from EMR |
|--|------------------------|-----------------------|--------------------------|--------------------------|-----------------------|---------------------|-------------------------|
| 4600 Allotment Expense | 1,073 | 3,000 | 1,927 | | 1,927 | 35.8% | |
| Allotments :- Indirect Expenditure | <u>1,073</u> | <u>3,000</u> | <u>1,927</u> | <u>0</u> | <u>1,927</u> | <u>35.8%</u> | <u>0</u> |
| Net Income over Expenditure | <u>187</u> | <u>(1,648)</u> | <u>(1,835)</u> | | | | |
| <u>130 Planning & Traffic</u> | | | | | | | |
| 4973 RTPI | 0 | 400 | 400 | | 400 | 0.0% | |
| Planning & Traffic :- Indirect Expenditure | <u>0</u> | <u>400</u> | <u>400</u> | <u>0</u> | <u>400</u> | <u>0.0%</u> | <u>0</u> |
| Net Expenditure | <u>0</u> | <u>(400)</u> | <u>(400)</u> | | | | |
| <u>140 Non Budgeted Expenditure</u> | | | | | | | |
| 4176 GR: Council Hive Premium Yr 1 | 1,820 | 0 | (1,820) | | (1,820) | 0.0% | |
| 4400 GR: VJ Public Exhibition | 345 | 0 | (345) | | (345) | 0.0% | |
| Non Budgeted Expenditure :- Indirect Expenditure | <u>2,165</u> | <u>0</u> | <u>(2,165)</u> | <u>0</u> | <u>(2,165)</u> | | <u>0</u> |
| Net Expenditure | <u>(2,165)</u> | <u>0</u> | <u>2,165</u> | | | | |
| Grand Totals:- Income | <u>300,873</u> | <u>305,668</u> | <u>4,795</u> | | | <u>98.4%</u> | |
| Expenditure | <u>132,039</u> | <u>277,696</u> | <u>145,657</u> | <u>0</u> | <u>145,657</u> | <u>47.5%</u> | |
| Net Income over Expenditure | <u>168,834</u> | <u>27,972</u> | <u>(140,862)</u> | | | | |
| plus Transfer from EMR | <u>950</u> | <u>0</u> | <u>(950)</u> | | | | |
| Movement to/(from) Gen Reserve | <u>169,784</u> | <u>27,972</u> | <u>(141,812)</u> | | | | |

Lindfield Parish Council 2025 to 2026

Expenditure from Earmarked Reserves October 2025

| Account | Opening Balance | Net Transfers | Closing Balance |
|---|------------------------|----------------------|------------------------|
| 320 EMR - Toilets on the Common | 67,807.50 | | 67,807.50 |
| 329 EMR - Wilderness Field S106 Maintenance | 8,465.38 | - 800.00 | 7,665.38 |
| 332 EMR - Council Elections | 2,700.00 | - 150.00 | 2,550.00 |
| 334 EMR - Plan 23-27 | 5,000.00 | | 5,000.00 |
| 335 EMR - Planning Reserve | 4,000.00 | | 4,000.00 |
| 336 EMR - SID Replacement | 3,500.00 | | 3,500.00 |
| 337 EMR - F&GP Plan 23-27 | 15,000.00 | | 15,000.00 |
| 338 EMR - Rolling Asset Management | 20,000.00 | | 20,000.00 |
| | 126,472.88 | - 950.00 | 125,522.88 |

Barclays Current Bank A/c

Payments made between 01/10/2025 and 31/10/2025

Nominal Ledger Analysis

| Date | Payee Name | Reference | £ Total Amnt | £ Creditors | £ VAT | A/c | Centre | £ Amount | Transaction Details |
|-----------------|------------------------|------------|--------------|-------------|-------|------|--------|----------|----------------------------|
| 07/10/2025 | Connected Kerb Limited | DEBIT CARD | 5.98 | | 0.99 | 4385 | 100 | 4.99 | Vehicle Charge 7 Oct 2025 |
| 14/10/2025 | Connected Kerb Limited | DEBIT CARD | 8.74 | | 1.46 | 4385 | 100 | 7.28 | Vehicle Charge 14 Oct 2025 |
| 17/10/2025 | Mailchimp | DEBIT CARD | 18.12 | | | 4200 | 100 | 18.12 | MailchimpCommEng Oct25 |
| 23/10/2025 | Connected Kerb Limited | DEBIT CARD | 4.70 | | 0.78 | 4385 | 100 | 3.92 | Vehicle Charge 23 Oct 2025 |
| Total Payments: | | | 37.54 | 0.00 | 3.23 | | | 34.31 | |

Unity Trust Current Account

Payments made between 01/10/2025 and 31/10/2025

Nominal Ledger Analysis

| Date | Payee Name | Reference | £ Total Amnt | £ Creditors | £ VAT | A/c | Centre | £ Amount | Transaction Details |
|------------|--------------------------------|-----------|--------------|-------------|----------|------|--------|-----------|--------------------------------|
| 03/10/2025 | Bryan Cleaning Services | SO | 1,260.00 | | | 4561 | 110 | 1,260.00 | ContractClean 28Sep&5/12/19Oct |
| 06/10/2025 | British Telecommunications Plc | DD | 81.24 | | 13.54 | 4190 | 100 | 67.70 | Broadband Reg Charges Sep 2025 |
| 06/10/2025 | Moore | ONLINE | 756.00 | | 126.00 | 4140 | 100 | 630.00 | YE External Audit 24/25 |
| 08/10/2025 | Apogee Corporation Ltd | DD | 87.88 | | 14.65 | 4180 | 100 | 73.23 | Printing Charges 5Jun-7Sep2025 |
| 10/10/2025 | Barclays Business Premium A/c | Transfer | 50,450.00 | | | 210 | | 50,450.00 | Transfer UT5647 to BP1269 |
| 10/10/2025 | Unity Trust Savings Account | Transfer | 86,000.00 | | | 250 | | 86,000.00 | Transfer UT5647 to UT5650 |
| 13/10/2025 | Kipper Creative Ltd | DD | 60.00 | | 10.00 | 4260 | 100 | 50.00 | Advert LL Nov2025 Edition |
| 14/10/2025 | Ian Woodhams | ONLINE | 24.00 | | | 4250 | 100 | 24.00 | CTH Window Clean 29.9.25 |
| 14/10/2025 | West Sussex County Council | ONLINE | 10,067.32 | | | 4000 | 100 | 7,745.90 | Salaries Sep 2025 |
| | | | | | | 4010 | 100 | 911.69 | NICs Sep 2025 |
| | | | | | | 4020 | 100 | 1,409.73 | Pensions Sep 2025 |
| 14/10/2025 | SEHAS LTD | ONLINE | 270.00 | | 45.00 | 4471 | 110 | 225.00 | One-off Tidy Green Meadows |
| 14/10/2025 | Tisbury Cleaning Services | ONLINE | 236.59 | | | 4250 | 100 | 236.59 | Office/CTH Cleaning Sep 2025 |
| 14/10/2025 | Blachere Illumination UK Ltd | ONLINE | 6,240.00 | | 1,040.00 | 4465 | 110 | 5,200.00 | Installation 2025 |
| 15/10/2025 | British Gas | DD | 95.58 | | 4.55 | 4320 | 100 | 91.03 | Elec Supply 30Aug-28Sep 2025 |
| 16/10/2025 | Lloyds Bank Charge Card | DD Lloyds | 285.36 | | | 270 | | 285.36 | Lloyds Charge Card Oct 2025 |
| 17/10/2025 | Castle Water Limited | DD | 58.28 | | | 4561 | 110 | 58.28 | Water Supply Sep 2025 |
| 20/10/2025 | Castle Water Limited | DD | 185.36 | | | 4600 | 120 | 185.36 | Water Supply 1-29 Sep 2025 |
| 20/10/2025 | Castle Water Limited | DD | 13.35 | | | 4330 | 100 | 13.35 | Water Supply Sep 2025 |
| 22/10/2025 | British Gas | DD | 38.94 | | 1.85 | 4561 | 110 | 37.09 | Elec Supply 6Sep-6Oct 2025 |
| 24/10/2025 | Npower Commercial Gas Ltd | DD | 328.05 | | 15.62 | 4450 | 110 | 312.43 | Elec Supply Sep 2025 |
| 24/10/2025 | C D Misler | ONLINE | 42.37 | | | 4400 | 140 | 42.37 | Refreshments C D Misler |
| 24/10/2025 | West Sussex County Council | ONLINE | 235.30 | | 39.22 | 4111 | 100 | 196.08 | PayrollAdmin Charges Apr-Sep25 |
| 24/10/2025 | BT Payphone Receivables | ONLINE | 1.00 | | | 4825 | 110 | 1.00 | BT Payphone Adoption Fee |
| 27/10/2025 | Public Works Loan Board | DD | 10,605.00 | | | 4310 | 100 | 10,605.00 | Loan Repayment Oct 2025 |
| 30/10/2025 | British Telecommunications Plc | DD | 128.39 | | 21.40 | 4190 | 100 | 106.99 | Mobile Reg Charges |

Subtotal Carried Forward: 167,550.01 0.00 1,331.83 166,111.19

Date: 13/11/2025

Time: 11:50

Lindfield Parish Council Current Year

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Cashbook 5

User: TRACY

Unity Trust Current Account

Payments made between 01/10/2025 and 31/10/2025

Nominal Ledger Analysis

| <u>Date</u> | <u>Payee Name</u> | <u>Reference</u> | <u>£ Total Amnt</u> | <u>£ Creditors</u> | <u>£ VAT</u> | <u>A/c</u> | <u>Centre</u> | <u>£ Amount</u> | <u>Transaction Details</u> |
|-----------------|-----------------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|----------------------------------|
| 31/10/2025 | SUEZ Recycling and Recovery | DD | 114.36 | | 19.06 | 4295 | 100 | 95.30 | Waste Collection Sep 2025 |
| 31/10/2025 | Unity Trust Bank Plc | FEE | 6.00 | | | 4130 | 100 | 6.00 | UT Account Fee 1- 30 Sep 2025 |
| 31/10/2025 | Bryan Cleaning Services | SO | 1,260.00 | | | 4561 | 110 | 1,260.00 | ContractClean 26Oct&2/9/16Nov |
| <hr/> | | | | | | | | | |
| Total Payments: | | | 168,930.37 | 0.00 | 1,350.89 | | | 167,579.48 | |

Lloyds Bank Charge Card

Payments made between 01/10/2025 and 31/10/2025

Nominal Ledger Analysis

| Date | Payee Name | Reference | £ Total Amnt | £ Creditors | £ VAT | A/c | Centre | £ Amount | Transaction Details |
|-----------------|-------------------------------|------------|--------------|-------------|-------|------|--------|----------|--------------------------------|
| | | FEE | 3.00 | | | 4130 | 100 | | |
| 02/10/2025 | Lloyds Bank | | 3.00 | | | | | 3.00 | Charge Card Fee Oct 2025 |
| 11/10/2025 | Co-operative Group Ltd | CO-OP | 1.35 | | | 4471 | 110 | 1.35 | Refreshments: Autumn Clean 25 |
| 16/10/2025 | Blindsparcs | BLINDSPARE | 5.95 | 0.99 | 4210 | 100 | | 4.96 | Brackets: Blinds |
| 20/10/2025 | Tesco Stores 4616 | TESCO | 3.60 | | 4250 | 100 | | 3.60 | Washing Up Liquid |
| 21/10/2025 | Amazon EU S.à r.l., UK Branch | AMAZON | 104.98 | 17.50 | 4210 | 100 | | 87.48 | Russell Hobbs Mini Cooler 17L |
| 22/10/2025 | K Blaize Trading Ltd | AMAZON | 25.54 | 4.26 | 4360 | 100 | | 21.28 | St John Ambulance FirstAid Kit |
| 24/10/2025 | Matmos Computer Systems | MATMOS | 4.79 | 0.80 | 4210 | 100 | | 3.99 | LE559 USB 2.0 Extension |
| 28/10/2025 | Connected Kerb Limited | C KERB | 4.18 | 0.69 | 4385 | 100 | | 3.49 | Vehicle Charge 28 Oct 2025 |
| Total Payments: | | | 153.39 | 0.00 | 24.24 | | | 129.15 | |

Lindfield Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 31 October 2025

Confirmed Bank & Investment Balances

Bank Statement Balances

| | | |
|------------|------------------------------|------------|
| 31/10/2025 | Barclays Current Account | 17,122.05 |
| 31/10/2025 | Business Premium Account | 69,448.90 |
| 31/10/2025 | Nationwide Building Society | 85,299.13 |
| 31/10/2025 | Unity Trust Current Account | 12,518.86 |
| 31/10/2025 | Unity Trust Savings Account | 100,396.55 |
| 31/10/2025 | Hinckley&Rugby Building Soc. | 85,000.00 |
| 02/10/2025 | Lloyds Bank Charge Card | -285.36 |
| | | 369,500.13 |

Receipts not on Bank Statement

| |
|------|
| 0.00 |
|------|

Closing Balance

| |
|------------|
| 369,500.13 |
|------------|

All Cash & Bank Accounts

| | | |
|---|-------------------------------|------------|
| 1 | Barclays Current Bank A/c | 17,122.05 |
| 2 | Barclays Business Premium A/c | 69,448.90 |
| 3 | Nationwide Building Society | 85,299.13 |
| 5 | Unity Trust Current Account | 12,518.86 |
| 6 | Unity Trust Savings Account | 100,396.55 |
| 7 | Hinckley&Rugby Building Soc. | 85,000.00 |
| 8 | Lloyds Bank Charge Card | -150.39 |
| | Other Cash & Bank Balances | 0.00 |
| | Total Cash & Bank Balances | 369,635.10 |

Summary of Debit Card Payments November 2025

Financial Regulations 9.1 (Revised & Adopted by FC 19 Sep 2024) Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £1000 unless authorised by council or finance committee in writing before any order is placed.

| Date of Payment (per bank statement) | Date of Transaction | Name of Payee | Invoice Number | Gross Payment £ | VAT £ | CTH SC | Net Payment £ | Budget Heading | Comments | Authority to use Debit Card | Reconciled to Bank Statement dated |
|--------------------------------------|---------------------|--------------------------------|----------------|-----------------|-------|--------|---------------|--|-------------------------------------|---|------------------------------------|
| 18 Nov 2025 | 17 Nov 2025 | Intuit Ltd Mailchimp London GB | MC24218891 | 18.41 | - | | 18.41 | 4200 F&GP Administration: IT & Website | Mailchimp CommunityEngagement Nov25 | Regular Payment FC Annual Meeting 22.05.25; Min ref 233.1 | |
| | | | | 18.41 | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

All invoices listed have been examined, verified and certified by the RFO.

RFO, Lindfield Parish Council

30 November 2025

Summary of Lloyds Bank Charge Card Payments November 2025

Financial Regulations 9.1 (Revised & Adopted by FC 19 Sep 2024) Any Debit Card or charge Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £1200 unless authorised by council or finance committee in writing before any order is placed.

Cheques Drawn, Bank Charges, Transfer of Funds, Standing Order and Online Banking Payments Authorised since the Full Council Meeting 13 November 2025

| Transaction | Payee | Description of service | Gross Payment £ | VAT to Claim £ | CTH £ | S.137 | Comments | Approval |
|--|---|--|-------------------|-----------------|---------------|------------------|-------------------|--|
| 14 Nov 2025 | | | | | | | | |
| Online Fund Transfer | Unity Trust Bank | Savings Acc to Current Acct to facilitate Online Payments week ending 10 Nov 2025 | 4,164.00 | - | - | - | Paid 14 Nov 2025 | Cllrs VU, AB, WB |
| Online | Plastic Letters and Signs Limited | CFN Road Signage Date Change to 3 Dec 2025 x 6 | 51.60 | 8.60 | - | - | Paid 14 Nov 2025 | Cllrs VU, AB, WB |
| Online | Blachere Illumination UK Limited | Hire of Christmas Lights 2025 | 3,499.20 | 583.20 | - | - | Paid 14 Nov 2025 | Cllrs VU, AB, WB |
| Online | SLCC Enterprises Ltd | Deputy Parish Clerk Advertisement - Gold Package 3 Weeks | 253.20 | 42.20 | - | - | Paid 14 Nov 2025 | Cllrs VU, AB, WB |
| Online | National Association of Local Councils | Job advertisement - Nalc website/Social Media/E-Marketing | 360.00 | 60.00 | - | - | Paid 14 Nov 2025 | Cllrs VU, AB, WB |
| Online Fund Transfer | Unity Trust Bank | Savings Acc to Current Acct to facilitate Online Payments week ending 13 Nov 2025 | 7,850.24 | - | - | - | Paid 18 Nov 2025 | Cllrs VU, AB, TW |
| Online | PDP Services Ltd | Balance: Solar PV Installation | 7,850.24 | 1,308.38 | - | - | Paid 18 Nov 2025 | Cllrs VU, AB, TW |
| Online Fund Transfer | Unity Trust Bank | Savings Acc to Current Acct to facilitate Online Payments week ending 26 Nov 2025 | 180.00 | - | - | - | Paid 26 Nov 2025 | Cllrs LG, WB, TW |
| Online | Blackburn IT Services Ltd | Allotment Inspection App Service 2025 | 180.00 | 30.00 | - | - | Paid 26 Nov 2025 | Cllrs LG, WB, TW |
| Online Fund Transfer | Unity Trust Bank | Savings Acc to Current Acct to facilitate Online Payments week ending 24 Nov 2025 | 11,191.24 | - | - | - | Paid 26 Nov 2025 | Cllrs LGF, WB, TW |
| Online | 4Sight Vision Support | Grant Award | 440.00 | - | 440.00 | Paid 26 Nov 2025 | Cllrs LGF, WB, TW | |
| Online | West Sussex County Council | Salaries October 2025 | 10,501.04 | - | - | - | Paid 26 Nov 2025 | Cllrs LGF, WB, TW |
| Online | Mulberry Local Authority Services Limited | Interim Audit 2025/26 19 Nov 2025 incl Mileage | 250.20 | 41.70 | - | - | Paid 26 Nov 2025 | Cllrs LGF, WB, TW |
| Online Fund Transfer | Unity Trust Bank | Unity Trust Savings Acc to Current Acct to facilitate Online Payment of SO Bryan Cleaning Services | 1,260.00 | - | - | - | Paid 28 Nov 2025 | F&GP Committee approval meeting 9 Jan 2025 |
| SO | Bryan Cleaning Services | Denmans Lane Toilets: Daily cleaning for 4 weeks ending 23 & 30 Nov, 7&14 Dec 2025 | 1,260.00 | - | - | - | Paid 28 Nov 2025 | F&GP Committee approval meeting 9 Jan 2025 |
| Fee | Unity Trust Bank | Bank charges 1-31 October 2025 | 6.00 | - | - | - | Paid 31 Oct 2025 | Regular Payment |
| Dec 2025 | | | | | | | | |
| Online Fund Transfer | Unity Trust Bank | Savings Acc to Current Acct to facilitate Online Payments week ending 1 Dec 2025 | 11,663.92 | - | - | - | Paid 5 Dec 2025 | Cllrs LG, AB, WB |
| Online | PDP Services Ltd | Installation of ThermoSphere 2kW Convector Panel Heater in archives room | 496.38 | 41.37 | Y | - | Paid 8 Dec 2025 | Cllrs LG, AB, WB |
| Online | West Sussex County Council | Salaries November 2025 | 10,501.04 | - | - | - | Paid 8 Dec 2025 | Cllrs LG, AB, WB |
| Online | B M Air Ltd | Routine Air Conditioning Maintenance 26 Nov 2025 | 405.91 | 169.13 | Y | - | Paid 8 Dec 2025 | Cllrs LG, AB, WB |
| Online | Tisbury Cleaning Services | Office Cleaning Nov 2025 incl Cleaning of CTH Communal Area | 236.59 | - | Y | - | Paid 8 Dec 2025 | Cllrs LG, AB, WB |
| Online | Ian Woodhams | CTH Window Clean 1 Dec 2025 | 24.00 | - | Y | - | Paid 8 Dec 2025 | Cllrs LG, AB, WB |
| Online Fund Transfer | Unity Trust Bank | Savings Acc to Current Acct to facilitate Online Payments week ending 8 Dec 2025 | 7,169.20 | - | - | - | Paid 11 Dec 2025 | Cllrs VU, TW, WB |
| Online | B-9 Fire Protection Ltd | Six monthly fire alarm service 28 Nov 2025 | 126.00 | 10.50 | Y | - | Paid 11 Dec 2025 | Cllrs VU, TW, WB |
| Online | Blachere Illumination UK Ltd | Removal & Storage of Christmas Lights 2025 | 6,510.00 | 1,040.00 | - | - | Paid 11 Dec 2025 | Cllrs VU, TW, WB |
| Online | Aim Copier Supplies Limited | Removal of Toshiba 2525 and return to International Copiers | 300.00 | 50.00 | - | - | Paid 11 Dec 2025 | Cllrs VU, TW, WB |
| Online | Mid-Downs Hospital Radio | Provision of outside unit to support CFN | 190.00 | - | - | - | Paid 11 Dec 2025 | Cllrs VU, TW, WB |
| Online | Aim Copier Supplies Limited | Photocopier: Waste Toner Boxes | 43.20 | 7.20 | - | - | Paid 11 Dec 2025 | Cllrs VU, TW, WB |
| Online | Bryan Cleaning Services | Denmans Lane Toilets: Daily cleaning for 4 weeks ending 21&28 Dec25 & 4&11 Jan26 | 1,260.00 | - | - | - | Paid 23 Dec 2025 | Clerk & Cllrs AB & TW |
| Online Fund Transfer | Unity Trust Bank | Savings Acc to Current Acct to facilitate Online Payments week ending 9 Dec 2025 | 1,243.98 | - | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Online | King Edward Hall | Room Hire: Committee Meetings Oct to Dec 2025 | 123.50 | - | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Online | King Edward Hall | Room Hire: Breakthrough Communications 9 Oct 2025 | 32.50 | - | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Online | King Edward Hall | Room Hire: Autumn Clean 11 Oct 2025 | 76.73 | - | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Online | King Edward Hall | KEH Emergency Planning Room CFN 2025 | 36.75 | - | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Online | King Edward Hall | Room Hire: Greener Lindfield Meeting KEH 3 Oct 2025 | 10.50 | - | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Online | Mr A Funnell | Claim for Expenses: Flu Jab | 18.00 | - | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Online | Event Medic Services Ltd | CFN: Paramedic in Ambulance | 250.00 | - | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Online | Wilbar Assoc Ltd / ta Wilbar Associates | To supply, erect & manage Traffic Management CFN 2 Dec 2025 | 696.00 | 116.00 | - | - | Paid 24 Dec 2025 | Cllrs TW, VU, AB |
| Fee | Unity Trust Bank | Bank charges 1-30 November 2025 | 6.00 | - | - | - | Paid 31 Dec 2025 | Regular Payment |
| Charge | Unity Trust Bank | Credit Slip Charge 4Sep-4Dec 2025 | 0.50 | - | - | - | Paid 31 Dec 2025 | Regular Payment |
| Jan 2026 | | | | | | | | |
| Online Fund Transfer | Unity Trust Bank | Savings Acc to Current Acct to facilitate Online Payments week ending 5 Jan 2026 | 13,481.61 | - | - | - | Paid 9 Jan 2026 | Cllrs VU, AB, WB |
| Online | West Sussex County Council | Salaries December 2025 | 12,449.05 | - | - | - | Paid 9 Jan 2026 | Cllrs VU, AB, WB |
| Online | Ian Woodhams | CTH Window Clean 30 Dec 2025 | 24.00 | - | Y | - | Paid 9 Jan 2026 | Cllrs VU, AB, WB |
| Online | Tisbury Cleaning Services | Office Cleaning Dec 2025 incl Cleaning of CTH Communal Area | 236.59 | - | Y | - | Paid 9 Jan 2026 | Cllrs VU, AB, WB |
| Online | Legal & General Assurance Society | Ill Health Liability Insurance Rnl 1 Apr 2025 | 1,008.56 | - | - | - | Paid 9 Jan 2026 | Cllrs VU, AB, WB |
| | | Balance as at 22 January 2026 | 117,917.47 | 3,508.28 | 440.00 | | | |
| All invoices listed have been examined, verified and certified by the RFO. | | | | | | | | |
| Received and AGREED at Full Council Meeting held on 22 January 2026 | | | | | | | | |
| | | Signature of Chairman of Meeting | | | | | | |
| | | Date | | | | | | |

| | |
|--------------------|-----------------|
| Committee Meeting: | Full Council |
| Item: | 10 (a) |
| Report of: | Parish Clerk |
| Date: | 22 January 2026 |
| Subject: | Budget 2026/27 |

Purpose of Report

1. This report scrutinises the proposed committee budgets for 2026/27 and the resulting precept request.

Summary

2. The report sets out the local and national context that needs to be considered in the preparation of budget proposals through the autumn. The draft budgets for each committee have been included for scrutiny. F&PG has recommended to Full Council that it agrees to the budget and resulting precept request detailed at paragraphs 13-14.

Recommendations

Council is recommended to:

- a. Scrutinise the final committee budget proposals for 2026/27.
- b. Confirm the overall budget for 2026/27.
- c. Confirm the proposed precept for 2026/27.

National Context

3. The UK's annual inflation rate, measured by the Consumer Prices Index (CPI), was 3.2% in November 2025. The next CPI figures will be released on 21st January 2026.
4. At its meeting ending on 17 December 2025, the Monetary Policy Committee voted by a majority of 5-4 to reduce the Bank of England Base Rate to 3.75%. The result of the next rate review will be published on 5th February 2026.
5. The nationally negotiated pay award for 2025/2026 has been agreed. The NJC Unions have presented their claim to the Local Government Employers for 2026/27. At the time of writing, the Local Government Employers have not responded.

Parish Level Context

6. MSDC's S151 Officer will, in conjunction with their Officers in Revenues and Benefits, set the tax base at 30 November, based on formula requirements. Lindfield Parish Council's Tax Base figures for the last 5 years are as follows:

| Fiscal year | Tax base | % Change |
|-------------|----------|----------|
| 2021/22 | 2,848.4 | 0.42 |
| 2022/23 | 2,863.7 | 0.54 |
| 2023/24 | 2,848.9 | - 0.52 |
| 2024/25 | 2,879.1 | 1.06 |
| 2025/26 | 2,878.1 | - 0.03 |
| 2026/27 | 2,902.9 | 0.86 |

Inflation

7. The impact of inflation on contracts and wages will be reviewed and considered in light of the best information available. This will also include a review of fees with options and recommendations provided through the budget-setting cycle.

Adequacy of Budgets

8. The exercise of committees reviewing their budgets has already started and will feed into the overall budget considerations.
9. In addition to committee budgets the council is reminded that it needs to ensure that it has an adequate general reserve level:

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. ⁽¹⁾

Committee Budgets

10. All committees have now prepared final budgets.

Scrutiny of Committee Budgets and Reserves

11. F&FP & Full Council scrutinised the draft proposals from all committees. This included reviewing the general reserve and earmarked reserves. It is proposed that the council has a reserve level of 38.5% of its anticipated budget expenditure.

Overall Budget requirement for 2026/27

12. Anticipated funds in hand at 31 March 2026

| Anticipated cash in hand | £221,632.23 |
|---------------------------------|--------------------|
| AGAR Opening Balance | £170,038.00 |
| Expenditure | (-) £253,813.21 |
| Non budgeted expenditure | (-) £2,123.00 |
| Income | (+) £16,862.44 |
| Precept | (+) £290,668.00 |

| Breakdown of funds held at 31Mar26 | £221,632.23 |
|---|--------------------|
| General Reserve | £113,359.35 |
| Funded Earmarked Reserves | £107,272.88 |
| Allotment Deposits | £1,000.00 |

Precept calculation

13. The precept is the Parish Council's share of council tax. The precept is calculated by subtracting income from expenditure. The current best estimate calculation is as follows:

| | |
|--------------------------------------|------------------------|
| A) Opening Balance | £113,359.35 |
| B) Anticipated Income | (+) £17,000.00 |
| C) Anticipated budget expenditure | (-) £285,802.81 |
| D) General reserve | (-) £117,556.54 |
| E) Earmarked reserves (new & top-up) | (-) £32,000.00 |
| F) Shortfall | (-) £305,000.00 |

The following tables show the council tax charges (**based on the 2026/27 tax base figure**).

¹ Joint Panel on Accountability and Governance (JPAC) Practitioners' Guide, 2024, p38, para 5.34.

| Band | 25/26 | | | | 26/27 (305k precept / 4.03% increase) | | | |
|----------|----------|----------|-------------------|---------------------|---------------------------------------|----------|-------------------|---------------------|
| | Annual £ | Annual £ | Weekly increase £ | Annual difference £ | Annual £ | Annual £ | Weekly increase £ | Annual difference £ |
| A | 67.33 | 70.04 | 0.05 | 2.72 | | | | |
| B | 78.55 | 81.72 | 0.06 | 3.17 | | | | |
| C | 89.77 | 93.39 | 0.07 | 3.62 | | | | |
| D | 100.99 | 105.07 | 0.08 | 4.07 | | | | |
| E | 123.44 | 128.42 | 0.10 | 4.98 | | | | |
| F | 145.88 | 151.76 | 0.11 | 5.89 | | | | |
| G | 168.32 | 175.11 | 0.13 | 6.79 | | | | |
| H | 201.99 | 210.13 | 0.16 | 8.15 | | | | |

Policy Context

14. Setting a financial strategy and understanding the environment within which the authority operates is a fundamental requirement in preparing the annual budget. The agreed Plan 23-27 objectives should inform individual committee budgets.

Financial Implications

15. The entire report deals with the financial issues.

Risk Management Implications

16. The forecasts contained are based on the best information available to the Council at this time and have been subjected to an appropriate level of due diligence to ascertain that the financial position is as described.

Legal Implications

17. Section 106 of the Local Government Finance Act 1992 makes it a criminal offence for any Member with arrears of Council Tax which have been outstanding for two months or more to attend any meeting of the Council or one of its committees at which a decision affecting the budget is to be made, unless the Member concerned declares at the outset of the meeting that he or she is in arrears, and will not be voting on the decision for that reason. The Member concerned must then abstain from voting.

Appendices

- A F&GP Committee Budget 2026/27
- B E&A Committee Budget 2026/27
- C PT&T Committee Budget 2026/27
- D Reserves

Appendix A
F&GP Committee Budget

| | 25/26 budget | 30-Sep-25 | Anticipated | 26/27 budget | 25/26 vs 26/27 |
|-----------------------------|--------------|------------|-------------|--------------|----------------|
| 4000/Salary | £93,160.00 | £38,528.00 | £99,090.01 | £106,586.95 | -£13,426.95 |
| 4010/Tax & NI | £11,000.00 | £4,528.00 | £11,308.50 | £12,988.04 | -£1,988.04 |
| 4020/Pension | £14,000.00 | £7,012.00 | £18,034.38 | £19,398.82 | -£5,398.82 |
| 4110/Staff Expenses | £200.00 | £30.00 | £100.00 | £200.00 | £0.00 |
| 4111/Payroll Administration | £600.00 | £0.00 | £196.08 | £600.00 | £0.00 |
| 4120/Training | £2,000.00 | £765.00 | £1,200.00 | £2,000.00 | £0.00 |
| 4130/Bank Charges | £200.00 | £45.00 | £99.00 | £100.00 | £100.00 |
| 4140/Audit Fees | £2,500.00 | -£635.00 | £1,302.00 | £2,750.00 | -£250.00 |
| 4160/Insurance | £5,000.00 | £3,085.00 | £4,621.00 | £4,500.00 | £500.00 |
| 4170/Postage & Stationery | £200.00 | £49.00 | £149.00 | £200.00 | £0.00 |
| 4175/Annual Membership | £3,000.00 | £2,194.00 | £2,924.49 | £3,000.0 | £0.00 |
| 4180/Photocopying | £1,500.00 | £800.00 | £1,500.00 | £1,200.00 | £300.00 |
| 4190/Tele & Broadband | £2,500.00 | £980.00 | £2,500.00 | £2,800.00 | -£300.00 |
| 4200/IT & Website | £5,000.00 | £6,079.00 | £6,400.00 | £8,000.00 | -£3,000.00 |
| 4210/Office Equipment | £1,000.00 | £295.00 | £795.00 | £1,000.00 | £0.00 |
| 4221/Lindfield Ent Park | £700.00 | £684.00 | £684.00 | £700.00 | £0.00 |
| 4230/Grants Paid | £2,500.00 | £1,563.00 | £2,500.00 | £2,500.00 | £0.00 |
| 4240/Room Hire | £1,000.00 | £379.00 | £768.84 | £1,200.00 | -£200.00 |
| 4250/Cleaning Catering | £3,500.00 | £1,387.00 | £3,080.54 | £3,800.00 | -£300.00 |
| 4260/Newsletter & Ann Rep | £2,500.00 | £750.00 | £2,050.00 | £2,500.00 | £0.00 |
| 4265/Professional Fees | £5,000.00 | £0.00 | £2,500.00 | £3,000.00 | £2,000.00 |
| 4270/Chairs Allowance | £250.00 | £0.00 | £75.00 | £250.00 | £0.00 |
| 4271/Members Allowance | £6,450.00 | £0.00 | £5,676.00 | £6,450.00 | £0.00 |
| 4280/Councillor Expenses | £200.00 | £0.00 | £100.00 | £200.00 | £0.00 |
| 4292/Community Eng | £1,500.00 | £339.00 | £800.00 | £1,500.00 | £0.00 |
| 4295/Waste Collection | £1,500.00 | £477.00 | £1,150.00 | £1,500.00 | £0.00 |
| 4300/Election Expenses | £0.00 | £150.00 | £150.00 | £0.00 | |
| 4310/PWLB Repayment | £21,331.00 | £10,726.00 | £21,331.00 | £20,847.00 | £484.00 |
| 4320/Electric Supply | £4,200.00 | £1,022.00 | £2,203.24 | £4,326.00 | -£126.00 |
| 4330/Water Supply | £200.00 | £123.00 | £273.46 | £206.00 | -£6.00 |
| 4340/Security Alarm System | £500.00 | £460.00 | £920.00 | £500.00 | £0.00 |
| 4350/Fire Safety System | £500.00 | £0.00 | £199.20 | £500.00 | £0.00 |
| 4360/Health & Safety | £100.00 | £0.00 | £100.00 | £100.00 | £0.00 |
| 4370/Publications | £200.00 | £0.00 | £150.00 | £200.00 | £0.00 |
| 4380/Data Protection | £300.00 | £0.00 | £185.00 | £300.00 | £0.00 |
| 4385/Vehicle | £4,000.00 | £1,296.00 | £4,000.00 | £4,000.00 | £0.00 |
| 4393/Maintenance/Imp CTH | £1,500.00 | £108.00 | £1,500.00 | £1,500.00 | £0.00 |
| | £199,791.00 | £83,219.00 | £200,615.74 | £221,402.81 | -£21,611.81 |

Appendix B
E&A Committee Budget
Recommended by E&A Committee 27th November 2025

| | Exp 24/25 | Bud 25/26 | Proposed 26/27 | +/- |
|--|--------------|--------------|-------------------|----------|
| Street Lighting - Energy/Maintenance To support the day-to-day running of LPC's lighting stock | 7,097 | 5,200 | 6,000 | 800 |
| Street Lighting – Purchase Self-insurance for any streetlight replacements | 3,000 | 3,000 | 3,000 | 0 |
| Christmas Lights To support the provision of festive lighting. | 17,739 | 14,000 | 14,000 | 0 |
| Maintenance Gardening To support maintenance tasks | 647 | 1,500 | 1,500 | 0 |
| Christmas Festival Night To support the running of Christmas Festival Night | 978 | 1,500 | 1,500 | 0 |
| Digital Mapping Provision of digital mapping products | 390 | 525 | 550 | 25 |
| Grass Cutting Additional cuts on the High Street by HHTC | 2,085 | 2,400 | 2,550 | 150 |
| Wilderness Field To maintain the field | 4,380 | 0.00 | 0.00 | 4,000 |
| Village Orderly Equipment & Expenses To support the services undertaken by the Village Orderly | 510 | 1,000 | 1,000 | 0 |
| Denmans Lane Toilets Repairs To support any required repairs/replacements of the facilities | 0 | 5,000 | 5,000 | 0 |
| Denmans Lane Toilets Utilities To support the daily running costs of the public toilets | 22,995 | 20,230 | 22,000 | 1,770 |
| Toilets on Common Utilities To support the daily running costs of the public toilets | N/A | 13,350 | Remove | -13,350. |
| Toilets on Common Repairs To support any required repairs/replacements of the facilities | N/A | 3,500 | Remove | - 3,500 |
| Climate Change Projects To support the Climate Change Policy | 277 | 1,500 | 1,500 | 0 |
| Replacement Street Furniture To support any required repairs/replacements of Street furniture | 0 | 1,000 | 1,000 | 0 |
| Emergency Equipment To support the winter management plan | 0 | 300 | 300 | 0 |
| Community Equipment To support the purchase and maintenance of community equipment | 0 | 300 | 300 | 0 |
| Village Archives To support the day-to-day running of the archive | 0 | 200 | 800 | 600 |
| Denmans Lane Allotments To support the day-to-day running of the allotments | 934 | 3,000 | 3,000 | 0 |
| Total | 60,098 | 74,505 | 64,000 | + 10,505 |

Appendix C

PT&T Committee Budget Recommended by PT&T Committee 25th November 2025

NOTE – The proposed 2026-27 budget heading Ancillary Costs will be renamed.

| | |
|---------|-------------------------|
| Report: | 8. Budget Report |
|---------|-------------------------|

Summary

No expenditure to date, although cost of materials (est <£250) for the Transport & Traffic Working Group 2025 to be *vired* from the current years £400 RTPI budget. 2026/27 Draft Budget has been put forward to F&GP.

With the District Plan currently under (critical) scrutiny, the government's plans for increased housebuilding, and devolution proposals, it would appear more likely that the Planning Reserve may be required in the foreseeable future.

Current Position

| Description | Cost Centre / Reserve | Budget 2025-26 | Expenditure | Balance | Draft Budget 2026-27 |
|---|-----------------------|----------------|-------------|---------------|----------------------|
| 2025-6: Real Time Passenger Information (RTPI) ¹ | | | | | |
| 2026-7: Ancillary Costs (e.g. working group publicity) | 4973 | £400 | £0 | £400 | £400 |
| sub-total Budget | | | | | |
| | | £400 | £0 | £400 | £400 |
| Earmarked Reserve | | | | | |
| Planning Reserve ² | 4995/335 | £4,000 | | £4,000 | £4,000 |
| SID Replacement ^{3, 4} | 4936/336 | £3,500 | | £3,500 | £3,650 |
| sub-total Reserves | | £7,500 | £0 | £7,500 | £7,650 |
| Total | | £7,900 | £0 | £7,900 | £8,050 |

Notes

1. To meet RTPI annual maintenance charge (none levied to date) to 'vire' £xxx to cover publicity expenditure for TTWG 2025 in respect of 20mph speed limit
2. Planning Reserve – in anticipation of external costs which may be incurred (e.g. reviewing the Neighbourhood Plan, addressing unforeseen planning issues, pursuing sustainable transport initiatives)
3. To meet the anticipated cost of repairing/replacing one of the ageing early SIDs, which are now over 5 years old and outside of the manufacturers guarantee period.
4. Residual balance £150 from 2025-6 RTPI budget £400, after £250 'vire' for TTWG to be added to SID replacement reserve

Appendix D

Earmarked Reserves

| Earmarked Reserves | 25/26 budget | 30-Sep-25 Expenditure | Anticipated Expenditure | 26/27 budget | Top up |
|--------------------------|--------------|--------------------------|----------------------------|--------------|------------|
| Toilets on the Common | £67,807.50 | | | £67,807.50 | £0.00 |
| Wilderness Field | £8,465.38 | | £1,000.00 | £11,465.38 | £4,000.00 |
| Council Elections | £2,700.00 | | £200.00 | £6,500.00 | £4,000.00 |
| Plan 23-27 | £5,000.00 | | | £5,000.00 | £0.00 |
| Planning Reserve | £4,000.00 | | | £4,000.00 | £0.00 |
| SID Replacement | £3,500.00 | | | £3,500.00 | £0.00 |
| F&GP Plan 23-27 | £15,000.00 | | £13,000.00 | £5,000.00 | £3,000.00 |
| Rolling Asset Management | £20,000.00 | | £5,000.00 | £35,000.00 | £20,000.00 |
| Village Clock | | | | £1,000.00 | |
| Total | £126,472.88 | | £19,200.00 | £138,272.88 | £32,000.00 |

| | |
|--------------------|-------------------------------|
| Committee Meeting: | Full Council |
| Item: | 10 (b) |
| Report of: | 20 mph Working Group |
| Date: | 22 nd January 2026 |
| Subject: | 20 mph working group update |

Purpose of Report:

1. To update members regarding the progress made by the 20mph working group and to seek agreement regarding the distribution of the consultation document.

Recommendation(s)

- a) Members are asked to note this report
- b) Members are asked to approve the content of the consultation document and its distribution.

Background

2. Since the last council meeting the working group has met a number of occasions.
3. During this time liaison has also been carried out with WSCC and MSDC members.
4. The working group is working towards the submission to WSCC of a parish wide (all roads) application by the 31st July 2026.
5. Part of the LPC Christmas village night stand was given over to materials to engage with residents over the benefits of a 20mph village wide scheme informing them that a consultation document will be available in early 2026.
6. It is envisaged that a consultation document will be printed in the office and delivered to each household within the parish.
7. The delivery will be co-ordinated by members of the working group.
8. The consultation document is attached as Appendix 1 for members approval
9. Notes of the meeting held on the 5th January 2026 are reproduced below for members information. These include the building of monthly target setting

Jan

- Lindfield Life article - AF - done
- Creation of a draft consultation document - DW
- Report to be submitted to Full Council seeking approval for the consultation document to be delivered to all residents - TW
- Need to confirm WSCC requirements for a petition to support the application - TW
- Next meeting 12th Jan 1pm (need to agree the consultation document)

Feb

- Lindfield Life article - to include an update and call out for volunteers to carry out a community speed watch
- Stand in the High Street - 28th Feb

Mar

- Lindfield Life article - to include an update

Apr

- Lindfield Life article - to include an update

May

- Engagement at the Residents meeting
- Engagement at the Village Day
- Lindfield Life article - to include an update

Jun

- Final Council sign off

Jul

- Submission

Options

10. See recommendations above.

Financial Implications

11. £100 printing costs.

Legal Implications

12. None

Policy Context

13. None

Risk Management Implications

14. None

Sustainability Implications

15. None

Appendices and Background Papers

16. None

Lindfield Parish Council

The Clock Tower House
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West Sussex
RH16 2LH

email: feedback@lindfieldparishcouncil.gov.uk



Consultation on whether the speed limit in Lindfield parish should be reduced to 20mph

With calmer traffic, people feel safer walking, wheeling and cycling. There are improvements to road safety and air quality as well as reduced congestion, collisions, injuries, carbon emissions and noise pollution. These benefits are increasingly sought, and many West Sussex villages already have 20mph limits, or are in the process of applying for them.

Our village streets are very busy with cars and pedestrians. At school times, five days a week there are more than 2,000 children from three schools moving around the village either on foot or in cars. At other times of the week, our vibrant High Street and a variety of community events running at King Edward Hall, our churches and nurseries bring people of all ages to our limited pavements and roads.

Vehicles driven at 20mph give pedestrians much higher survival chances compared with collisions at 30mph

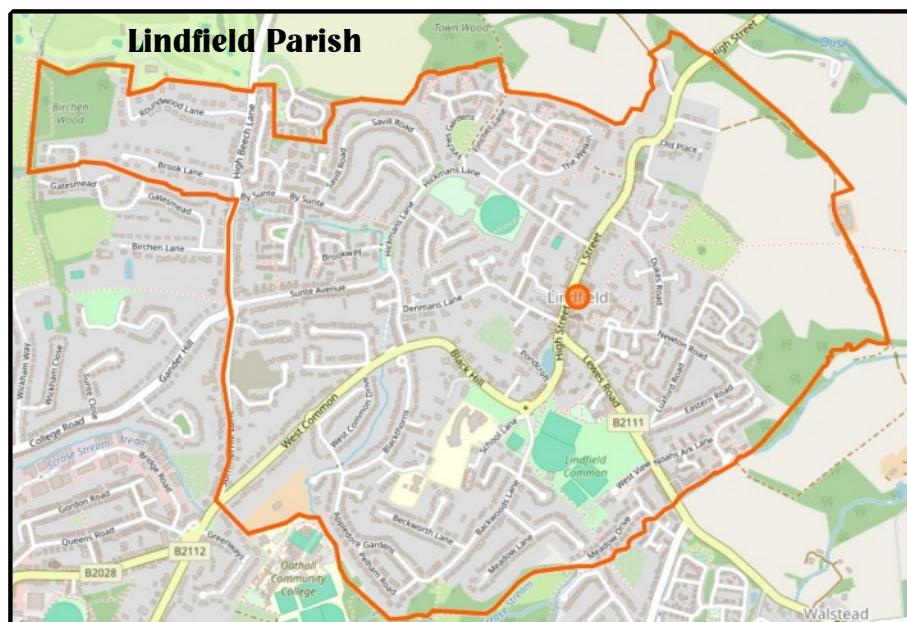
Lindfield Parish Council is preparing a Community Highways Scheme application for a 20mph speed limit on all roads in Lindfield. Applications are sent to West Sussex County Council and must be in by 31st July 2026.

Opinions from West Sussex residents of any age are very important in these schemes so please fill in the questions overleaf or online by following the QR code. Online responses are easier for us to process but if you prefer to submit this paper copy you can return it to the council offices (address above).

We will have a gazebo in the High Street on Sat 28th Feb where councillors will be on hand to discuss the application with you and collect your forms. Please complete your responses by the end of March 2026.

Add your voice to the thousand who have already told us they would like to see a reduction in the speed of vehicles travelling through Lindfield.

Thank you!



Please provide your name and address

First name

Last name

Street address

City/Town/Village

County Pcode

What is your main connection to Lindfield?

- I live in Lindfield
- I work in Lindfield
- Education
- Visitor
- Other

Your age group?

- Under 18
- 18 - 67
- Above 67

How did you hear about this consultation?

- Word of mouth
- The form delivered to my house
- Social media
- Lindfield Life magazine
- Council noticeboard
- Shop window

Other

In a typical week how do you move around the village?

- On foot
- Bicycle
- Car
- Public transport

Other

If road traffic was calmer would you make more of your local trips by active travel (walking & wheeling)?

- Yes
- No

Do you think the volume of traffic detracts from the quality of life in the village?

- Yes
- No

How concerned are you about vehicle **speeds** in Lindfield?

- Very concerned
- Quite concerned
- Slightly concerned
- Not at all concerned

How concerned are you about traffic **safety** in Lindfield?

- Very concerned
- Quite concerned
- Slightly concerned
- Not at all concerned

Which of the following do you think would improve road **safety** in Lindfield?

- Adding obstructions - like speed bumps, chicanes, width pinch points etc
- Banning HGVs
- Adding pedestrian crossings
- Having a 20mph speed limit

If introduced, what impact do you think a 20mph limit would have on road **safety** in Lindfield.

- Significantly improve safety
- Slightly improve safety
- No change
- Slightly worsen safety
- Significantly worsen safety

Do you support the proposal that the speed limit in Lindfield Parish should be 20mph?

- Yes
- No

Please give your reasons why you do or do not support the 20mph proposal

| | |
|--------------------|-----------------|
| Committee Meeting: | Full Council |
| Report of: | Parish Clerk |
| Meeting Date: | 22 January 2026 |
| Subject: | Play Equipment |
| Agenda Item: | 10 (c) |

Purpose

1. Members are asked to confirm a recommendation from the E&A Committee(27th November 2025).

Recommendation

- a) **Approve the E&A recommendation to the spending of £5,000 from the E&A Plan 23/27 reserve towards the accessible roundabout proposed**

Background

2. Friends of Lindfield Playgrounds was formed (& registered as a charity) at the start of this 2024 to raise the funds and campaign for the replacement of the playground equipment within Lindfield Playgrounds. Their initial priority is the playground on the common. This playground currently has a lot of now-outdated equipment, which is showing serious signs of wear and tear; it has no accessible equipment and is in need of extensive refurbishment.
3. The charity asked the council whether it would be willing to support improvements to the Lindfield Common playground by making a contribution of £5,000 towards a piece of accessible play equipment. The E&A Committee agreed to contribute £5,000, subject to approval from Full Council (due to Financial Regulations)

Financial Implications

4. £5,000 would be spent from the Plan 23/27 E&A reserve. Full Council approval is required.

Legal Implications

5. The equipment would be the property and liability of MSDC. The charity and the Parish Council would only be gifting funds towards the equipment purchase.

Policy Context

6. This meets objectives under Plan 23/27.

Risk Management Implications

7. None

| | |
|--------------------|--------------------|
| Committee Meeting: | Full Council |
| Item: | 10 (d) |
| Report of: | RFO & Parish Clerk |
| Date: | 22 January 2026 |
| Subject: | Bank arrangements |

Purpose of Report:

1. Members are asked to confirm a recommendation from F&GP (8th January 2026).

Recommendation(s)

Members are recommended to:

- A) Ratify new direct debits and standing orders as shown at paragraph 2.1-2.2.

Banking Arrangements

2. Set Up of New Direct Debit Mandates and Standing Order

Members are asked to ratify the following:

- 2.1 Arrangements are in hand to set up new Direct Debit Mandate authorities in respect of the following new contracts that have recently been approved relating to the replacement photocopier:
 - a. Aim Copier Supplies Limited – approval has been sought by email in conjunction with Cllrs Beecroft, Grace, & Webster, and our Clerk.
 - b. PEAC (UK) Limited – agreed by the Clerk, in conjunction with the Committee Chair and Vice Chair.
- 2.2 A new standing order has been set up commencing 23 January 2026 for £1,260.00 in the name of Bryan Cleaning Services following renewal of the Denmans Lane public toilets daily cleaning services contract. Approval had been sought by email in conjunction with the Council Chair, Council Vice Chair and Clerk.

| | |
|--------------------|-------------------------------|
| Committee Meeting: | Full Council |
| Item: | 10 (e) |
| Report of: | Responsible Financial Officer |
| Date: | 22 January 2026 |
| Subject: | Internal Transfer |

Purpose of Report:

1. Members are asked to confirm a recommendation from F&GP (8th January 2026).

Recommendation(s)

Members are recommended to:

- A) Instruct the RFO to transfer £55,000 from the Barclays Bank Premium Account to the Unity Trust Current & Savings Accounts.

Proposal

2. Please may the RFO request agreement to £55,000 being transferred from the Barclays Bank Premium Account to the Unity Trust Current and Savings accounts as soon as possible to assist with everyday banking needs and to maximise interest rate returns.



Mr A Funnell
Lindfield Parish Council
The Clock Tower House
Lindfield Enterprise Park
Lewes Road
Lindfield
West Sussex
RJ16 2LH

19 November 2025

Dear Andrew

Re: Lindfield 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 Lindfield 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 Andy Beams of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 15 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 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.

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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 and the council's Responsible Financial Officer (RFO), with the Chair of the Finance Committee in attendance. The officers 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.lindfieldparishcouncil.gov.uk

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

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 with sufficient narrative detail to identify the source and purpose of each transaction.

I reviewed the nominal ledger entries for the year to date 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 for 2024/25 was not qualified 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 25 September 2025 (minute ref 276.3b).

I note the council received and considered the previous internal auditor report at the council meeting held on 26 June 2025 (minute ref 244.1).

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms.

I recommend that the Acceptance of Office forms are amended to include 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 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, Website Accessibility Statement and FOI Publication Scheme on the council website. The Clerk confirmed that the council has approved an IT Policy and once this has been published on the council website, the council will meet the requirements of Governance Assertion 10.

Councillors are reminded of the importance of exclusively using their assigned councillor email address for all council business to comply with the GDPR Regulations and 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

In addition to full council, the council has a committee structure in place, with terms of reference published on the council website as part of the Scheme of Delegation, along with details of future meeting dates and historic agendas and minutes for 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 note the council also publishes the non-confidential supporting papers for meetings on the council website with the agendas in accordance with the requirements of the Information Commissioner's Office.

Check the draft minutes of the last meeting(s) are on the council's website

Minutes are uploaded to the council website, and the website contains a statement '*minutes are in draft format until they have been approved and signed at the next meeting of the council or relevant committee and may therefore be altered before they are approved.*'

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 in May 2025 (minute ref 229.1)

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 in May 2025 (minute ref 229.1). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the council also has an adopted Scheme of Delegation to support the Financial Regulations.

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 £1,000 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*

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

FR 5.17 *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 £5,000 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 council as soon as practicable thereafter.*

FR 5.18 *In further cases of extreme risk to council services, expenditure may be authorised up to a limit of £10,000 upon agreement from the Emergency Consultation Panel, which states that if a matter is deemed “urgent” and if outside scheduled committee meetings or Full Council and with the consent of the Chair of the Council and the Chair of the relevant Committee or Vice Chair, it can be agreed by the use of an Urgent Consultation Panel. The Panel will consist of the Council Chair, Vice Chair, and Chair of committees. All decisions agreed by the panel must be unanimous and must be reported by the panel to Full Council or the appropriate standing committee at the earliest opportunity. If a unanimous decision cannot be reached by the Panel the matter must be considered at the relevant standing committee or Full Council.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate although I note the council are reviewing these threshold figures to ensure they remain appropriate.

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, minimising the risk of being unable to make payments in a timely fashion.

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 council has confirmed its eligibility and adopted the General Power of Competence (GPC) and the section 137 threshold does not apply.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2025 which showed a refund amount due of £2,212.08 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 3 November 2025. 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 Clerks, 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 Clerks, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration by the council or the relevant committee.*
- 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 Management Policy in place, which was last reviewed and approved by council in March 2025 (minute ref 218.1). This includes a schedule of individual risk assessments covering different aspects of the council's operations.

I reviewed the Financial Risk Assessment record which identifies specific potential risks, the effects of each occurring, the impact and likelihood, the mitigation measures in place and the overall risk.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I note the council also has an adopted Statement of Internal Controls and I have no doubt that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance in a long-term agreement expiring in May 2028. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £500,000 which is sufficient for a council of this size.

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 £290,668 for 2025/26. With a tax base of 2,878.1, this equates to a band D equivalent of £100.99 (compared to the average in England of £92.92).

The Clerk confirmed that the 2026/27 budget setting process is underway with draft budgets having been reviewed and the final decision due to be made at the council meeting scheduled for January 2026.

The budget report dated 31 October 2025 shows income reported as 98% of budget and expenditure at 48%, 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 £125,000 in earmarked reserves, spread across a range of clearly identifiable projects. 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 council has an adopted Reserves Policy, which is available or review on the council website which includes a stated objective '*Lindfield Parish Council aim to maintain the general reserve at a minimum of 3 months NRE and review this level at least annually as part of the budget setting process.*'

A review of the general reserve balance will be conducted at the final internal audit.

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 has limited other sources of regular income.

FR 13.2 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 Clerks and RFO shall be responsible for the collection of all amounts due to the council.*'

The allotment fees are reviewed annually with the requisite twelve months' notice given to allotment holders.

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.

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 four employees on the payroll. All staff members have 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 is outsourced to West Sussex County Council, who complete all the PAYE calculations and make the payments on behalf of the council, subsequently providing an invoice to the council for the monthly total. I was able to confirm that HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There is a councillor allowance scheme in place with payments to eligible (elected) members made annually 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 in the accounting software package with a summary list and then detailed information kept within the register for each item. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

I confirmed by sample testing of the invoices that items added during the year have been accurately recorded as the original net purchase price.

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 adopted an Investment Policy to support its future decision making on placement of funds in accordance with the statutory guide.

The council has borrowing through the Public Works Loan Board (PWLB) and confirmation of the figures for in year payments (box 5) and year-end balance (box 10) will be completed at the final internal audit against the PWLB statement and remittance advices.

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 of F&GP other than the Chair of Council 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 F&GP.*'

Bank reconciliations are completed monthly. I reviewed the latest bank reconciliation 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 accounts with Unity Trust, Barclays, Nationwide and Hinckley & Rugby Building Society. At the date of the interim audit, the balances held with Unity Trust exceed the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS), although with the announced increase to the FSCS threshold to £120,000 from 1 December 2025, the balances will be within the new threshold figure.

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.

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.

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 | 26 June 2025 |
| Date inspection notice issued | 30 June 2025 |
| Inspection period begins | 1 July 2025 |
| Inspection period ends | 11 August 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.

O. TRUSTEESHIP

Internal audit requirement

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

Audit findings

The council has no trusts, and testing for this internal control objective is not applicable.

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. | 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 on andy@mulberrylas.co.uk or 07428 647069.

Yours sincerely



Andy Beams
Director, Mulberry Local Authority Services Ltd

Interim Internal Audit - Points Carried Forward

| Audit Point | Interim Audit Findings | Council comments |
|--|--|------------------|
| B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS | <p>I recommend that the Acceptance of Office forms are amended to include 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.”</p> <p>Councillors are reminded of the importance of exclusively using their assigned councillor email address for all council business to comply with the GDPR Regulations and to meet the requirements of Governance Assertion 10.</p> | |