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Mr A Funnell
 Lindfield Parish Council
 The Clock Tower House
 Lindfield Enterprise Park
 Lewes Road
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 West Sussex RH16 2LH

4 June 2025

Dear Andrew

Re: Lindfield Parish Council
Internal Audit for Financial Year Ended 31 March 2025 – Final Audit report

Executive summary

Following completion of our final internal audit on 4 June 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.**

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

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 2024/25 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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Interim internal audit recommendations

Audit Point	Interim Audit Findings	Council comments
None		

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

Testing conducted at the interim internal audit.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audit.

I draw the council's attention to the updated SAPPP Practitioner's Guide for the 2025/26 financial year, published in March 2025.

There is a new Governance Assertion on the AGAR for 2025/26 relating to Digital and Data Compliance. This includes the following requirement:

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.

The council will therefore need to ensure that all staff and councillors exclusively use their assigned email address for council business to pass this requirement.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audit.

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

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

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

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audit.

The year-end budget report shows income reported as 101% of budget and expenditure at 92%, 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.

At the end of the financial year, the council held circa £126,500 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 Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

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

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

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

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

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

The general reserve balance at the end of the financial year is circa £76,700, which is within the recommended range.

E. INCOME

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audit.

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 this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Testing conducted at the interim internal audit.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audit.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

The council has borrowing through the Public Works Loan Board (PWLB) and I was able to confirm the figures for in year payments (box 5) and year-end balance (box 10) against the PWLB statement and remittance advices.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Testing conducted at the interim internal audit.

I reviewed the March 2025 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors. The total matches the figure included in box 8 of the AGAR.

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), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting.

COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ACCOUNTING STATEMENT).

Section 1 – Annual Governance Statement

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.

4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2023/24 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	178,682	173,038	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	216,000	257,000	Figure confirmed to central precept record
3	Total other receipts	16,883	18,375	Agrees to underlying accounting records
4	Staff costs	104,157	109,711	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	22,299	21,815	Agrees to PWLB remittance advices
6	All other payments	112,071	113,695	Agrees to underlying accounting records
7	Balances carried forward	173,038	203,192	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	180,351	212,978	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	525,271	526,463	Matches asset register total and changes from previous year have been traced
10	Total borrowings	80,000	60,000	Agrees to PWLB statement
11a	Disclosure note re Trust Funds (including charitable)	No	No	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed.

This shows total year-end debtors of £3,629 and total year-end creditors of £13,414, with a full breakdown of the individual debtors and creditors provided.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

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

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

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.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGARs are available for review on the council website for financial years 2019/20 to 2023/24 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual	2024/25 Proposed
Date AGAR signed by council	13 June 2024	26 June 2025
Date inspection notice issued	14 June 2024	30 June 2025
Inspection period begins	17 June 2024	1 July 2025
Inspection period ends	26 July 2024	11 August 2025
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council. I was able to confirm that the proposed dates for 2024/25 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 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 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 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 2024.

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 2024.

The council has therefore met the publication requirements for 2023/24 have been met.

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 under this internal control objective is not applicable.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim and final audits, 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 this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review in the previous year tick "not covered")</i>			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	✓		
M	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 <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for previous year's 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

Final Internal Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
None		

Annual Review of the Effectiveness of the Overall Internal Audit 2024-2025

Lindfield Parish Council – Finance & General Purposes Committee

Background

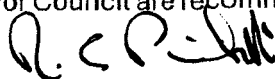
The Accounts and Audit Regulations 2015 imposes a duty on local councils to undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, considering internal auditing guidance. A review of the effectiveness of the Council's overall internal audit arrangements should be carried out, at least annually. It should provide sufficient assurance for the authority that standards are being met and that the work of internal audit is effective. The authority should determine how best to meet the statutory requirement for internal audit, having regard to its size, scope of services and complexity of financial arrangements. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.

Process	System of Internal Control	Effectiveness (Yes or No)	Area for Development
Scope of Internal Audit	<p>Mulberry and Co were noted as being the appointed internal auditors by FC at their meeting held on 18 July 2024, min ref 153.87. A three-year contract had been agreed to by FC at their meeting held on 14 Sep 2023, min ref 57.9 up to and including 31 March 2026. An Engagement Letter had been received dated 20 Sep 2023 accepting instructions to act on behalf of Lindfield Parish Council setting out the following:</p> <ol style="list-style-type: none"> 1. Period of Engagement. 2. Responsibilities of the Council & Internal auditors. 3. Scope of audit. 4. Electronic Publication. 5. Communication. 6. Other Services. 7. Limitation of Liability. 8. Fees. 9. Cancellation of Services. 10. Agreement of Terms. 	<div style="font-size: 4em;">}</div> <div style="font-size: 2em;">YES</div>	<p>IF ANY AREAS ARE FOUND TO BE NEEDING ^{BE} NEEDING ^{NEEDING} DISCUSSED OR IS A REVIEW IN THE FUTURE</p>

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	<p>The internal audit considers both the council's risk assessment and wider internal control arrangements. Internal audit work covers the council's anti-fraud arrangements. Visits are normally agreed twice in the financial year.</p> <p>The AGAR 2023/24 Internal Audit report was noted by FC at their meeting held on 13 June 2024, min ref 135.1.</p> <p>An Interim Internal audit was carried out on 20 Nov 2024 and the Report was emailed to all members on 22 Nov 2024. The report was noted by the F&GP Committee on the 6 Mar 2025.</p>	YES.	AS BODG ONO
Independence	Internal audit has direct access to those charged with governance. Reports are prepared in the name of the auditor and are presented to the Finance and General Purposes Committee and full Council. These confirm the actions that were taken, along with any observations that were considered to be appropriate. Access is provided to all books and records.	YES.	"
Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	YES.	"

Each year a draft report is submitted to the full council by the Chairman, the Vice-Chairman, and the RFO or Clerk, who have met to consider the matter and report. The review for the financial year 2024-2025 was undertaken by the Vice-Chairman of the Finance and General Purposes Committee, in consultation with the RFO. Those concerned in the review have concluded that the parish Council has a robust system in place and believe that the arrangements are entirely satisfactory for a council of this size and turnover of Lindfield and what was required has been done. The F&GP Committee and/or Council are recommended to approve the report of the review of the effectiveness of the Internal Control System.

Assessor's signature: 

Assessors' Name: A. E. Pickett

Date: 25/3/25

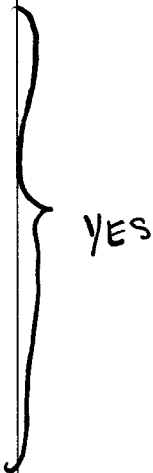
Annual Review of the Effectiveness of the Internal Control System 2024-2025

Lindfield Parish Council – Finance & General Purposes Committee

Background

Regulation 6 of the Accounts and Audit Regulations 2015 requires local councils to ensure that the financial management of the body is adequate and effective and that the body has a sound system of internal control. Local councils are required, at least once a year, to conduct in accordance with proper practices, a review of the effectiveness of its internal control. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.

For the Parish Council to review the effectiveness of the internal control system, there needs to be clarity on the internal controls in place.

Process	System of Internal Control	Effectiveness (Yes or No)	Area for Development
Standing Orders and Financial Regulations	<p>Standing Orders and Financial Regulations are in place. Financial Regulations incorporate provisions for securing competition and regulating how tenders are invited.</p> <p>Whilst both the Standing Orders and Financial Regulations were initially received & confirmed by Full Council at their meeting held on 16 May 2024, min ref 117.1, the Financial Regulations were reviewed again following receipt of an updated template and were adopted by FC at their meeting held on 19 Sep 2024, min ref 169.7.</p> <p>New policies have been introduced this year: A Staff Appraisal Policy was approved by FC at their meeting held on 18 Jul 2024, min ref 157.1 and a revised Pensions Discretions Policy was approved by FC at their meeting held on 19 Sep 2024, min ref 169.7.</p>	 YES	<p>ANY AREAS OF DEVELOPMENT IS IS FELT AND DEEMED TO BE REQUIRED AND DISCUSSED AND IF FOUND TO BE OF USE CARRIED OUT</p>

Handwritten signature: J. S. P.

<p>Safe and Efficient Arrangements to Safeguard Public Money</p>	<p>An internal control is carried out quarterly by the Chair and/or other members of the Finance & General Purposes Committee. Each month is considered, and the following reviews are undertaken:</p> <ol style="list-style-type: none"> 1. Detailed bank reconciliations for all accounts held are checked & signed. 2. Examination of books and vouchers. 3. Petty cash operations have been checked. 4. General review of book-keeping. 5. Payment controls in place. <p>A review of the accounting system is undertaken to ensure that it meets the needs of the size and turnover of the council.</p> <p>Control systems are in place to record all receipts and income. RBS software package assists with this and generates all financial reporting.</p> <p>A budget control, comparing actual receipts and payments to the budget is prepared monthly. The RFO reports to members each month, sharing a summary bank – cash & investment bank reconciliation, detailed Income & Expenditure by budget heading, expenditure from Earmarked Reserves and Analysis of Payments made by Barclays and Unity Trust banks. Overspent budgets are highlighted and their reasons analysed and noted at Council meetings.</p> <p>The Financial Services Compensation Scheme protection of funds is always taken into consideration when managing bank and savings accounts.</p> <p>The Council's insurance arrangements for 2024/25 were agreed to by FC at their meeting held on 16 May 2024, min ref 118.1. The level of cover was considered and approved as being sufficient to meets the needs of LPC during the interim Internal Audit that took place on 20 Nov 2024.</p>	<p>yes.</p>	<p>As stated on P016 0WB</p>
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01. E.P.

	Ill Health Liability insurance cover has been in place since 1 Apr 2024.		
The Authority needs to approve the setting up of, and any changes to, Accounts with Banks or other Financial Institutions	<p>Direct debits and regular variable payments were approved by FC at the meeting held on 16 May 2024, min ref 121.1.</p> <p>A new standing order in favour of Bryan Cleaning Services was agreed to be set up with Unity Trust bank by F&GP at their meeting held on 9 January 2025 to make payments on a four-week basis commencing 24 Jan 2025, min ref 235.1 b).</p> <p>A review of banking arrangements was carried out by F&GP at their committee meeting held on 7 Nov 2024, min ref 217 and their recommendations approved by FC on 21 Nov 2024, 185.7:</p> <ol style="list-style-type: none"> 1. Transfer day-to-day banking arrangements from Barclays Bank to Unity Trust Bank. 2. To close the Barclays Bank Business Current Account. 3. To apply for a Unity Trust charge card with a spending limit in line with the Council's Financial Regulations in the name of the Clerk. 4. To replace the Barclays Bank Business Premium Savings Account with the Hinckley & Rugby Building Society instant access savings account and to agree the Bank Mandate to assist with the withdrawal of funds. 5. Agree to the Action Plan, and actions within, setting out the proposed switch over. 6. Delegate authority to the RFO, in conjunction with the F&GP Chair and Clerk to carry out the agreed changes. <p>Updates have been provided and noted at subsequent F&GP committee and FC meetings.</p>	<p>Yes</p>	<p>AS STATED PAGE 040</p> <p><i>[Signature]</i></p>

	<p>Nationwide Building Society Savings Account:</p> <ol style="list-style-type: none"> 1. It was agreed by F&GP at their committee meeting held on 2 Jul 2024, that monthly interest would be payable directly into the account rather than into the Barclays Bank current account. This was noted by and agreed to by FC at their meeting held on 19 Sep 2024, min ref 169.2. 2. It was agreed by FC at their meeting held on 21 Nov 2025, min ref 185.7, to change the nominated bank account from Barclays Bank to Unity Trust bank. <p>Barclays Bank current & Savings Account: It was agreed by F&GP at the committee meeting held on 9 January 2025 to cancel the automatic switch facility of funds with Barclays Bank between the current and savings accounts, min ref 235.1 d).</p> <p>Petty Cash: This has now been closed following a review and adoption of the revised Financial Regulations.</p>	Y ES.	AS STATED DATE ONE
<p>The Authority needs to approve every bank mandate, the list of authorised signatories for each account, the limits of authority for each account and any amendments to Mandates</p>	<p>Full Council approval has been recorded in minutes.</p> <p>Bank mandates for Barclays bank, Nationwide Building Society and Unity Trust were agreed to by FC at their meeting held on 18 Jul 2024, min ref 153.7 It was in addition agreed for the Clerk to have view only access to the Barclays bank accounts.</p> <p>Unity Trust Bank:</p> <ol style="list-style-type: none"> 1. At the F&GP committee meeting held on 7 Nov 2024, it was agreed to recommend to FC that Cllr Webster be included in the bank mandate as an authorised signatory to assist with online banking in approving payments and with the transfer of funds. This was agreed to by FC at their meeting held on 21 Nov 2024, min ref 185.7. 	Y ES.	AS STATED DATE ONE

A. E. P.

	<p>2. It was agreed by FC at their meeting held on 23 Jan 2025, min ref 185.7, that the Clerk would be added to the Unity Trust bank mandate with authority to have view only access to accounts and with authority to submit online payments in the absence of the RFO.</p> <p>Hinckley & Rugby Building Society Savings Account: It was agreed by FC at their meeting held on 23 Jan 2025, min ref 185.7, that three council members in addition to the RFO will be appointed as authorised signatories under this account.</p>	} YES.	ALREADY S 1000 AS RFO ONE
VAT	A VAT account is maintained to ensure that the correct amount of VAT can be reclaimed. The RBS software package assists with this.	YES	"
Employment	<p>Staff are paid under PAYE as employees and the necessary system for HMRC RTI is in place. Workplace Pension regulations are observed and adhered to. All staff are employed on NALC/SLCC contracts.</p> <p>A new Staff Appraisal Policy was approved by FC at their meeting held on 18 Jul 2024, min ref 157.1 and a revised Pensions Discretions Policy was approved by FC at their meeting held on 19 Sep 2024, min ref 169.7.</p> <p>Invoices are now being checked against payroll summaries provided by West Sussex County Council during quarterly Internal Control Checks for correct payment of salaries, NICs and pension contributions. The report is shared with members at F&GP committee meetings and FC meetings.</p>	} YES.	"
Risk Management Arrangements	<p>These are considered in the audit process. Responsibility lies with the Insurance and Risk Management Working Group who report separately. Reviews are undertaken annually by the Committees and Full Council.</p> <p>Reviews have been carried out in respect of the following this year:</p>	YES.	"

B.C.P.

	<p>Village Clean Events E&A 11-Apr-24</p> <p>Office /DSE F&GP 2-May-24</p> <p>Public Toilets E&A 6-Jun-24</p> <p>Street Furniture E&A 6-Jun-24</p> <p>Festive Lighting E&A 3-Oct-024</p> <p>Christmas Festival Night FC 21 Nov 2024</p> <p>Financial Management FC 21 Nov 2024</p> <p>Van F&GP 21 Nov 2024</p> <p>Winter Management E&A 28 Nov 2024</p> <p>Wilderness Field E&A 28 Nov 2024</p> <p>Streetlights E&A 28 Nov 2024</p>	<p>YES</p> <p>PC</p> <p>ACROSS</p>	
Fixed Assets and Equipment	<p>A full asset register is maintained by the PC & RFO. This is recorded using the RBS Risk Asset Inventory software package. The adequacy of insurance of the Parish Council's assets is reviewed reflecting changes of assets and is considered annually.</p>	<p>YES.</p>	<p>AS STORED IS DEVIEWED</p>
Loans and Long-Term Liabilities	<p>A long-term loan exists with the purchase of Clock Tower House. Official approval was sought at the time of application to the Public Works Loan Board. Loan due to be repaid in 2027.</p> <p>Council Vehicle: A two-year lease agreement is in place. The original lease being agreed to by FC at their meeting held on 14 Sep 2023, min ref 57.8.</p> <p>Toilets on Lindfield Common Project: Now progressing after having submitted a successful planning application. An Earmarked Reserve is in place. Expenditure will in addition be funded by S106 monies from MSDC.</p> <p>Photocopier Rental: Three-year agreement in place, which is currently under review. Noted by FC at their annual meeting 16 May 2024, min ref 121.1.</p>	<p>YES.</p>	<p>NOTED</p>

A. & P.

Each year a draft report is submitted to the full council by the Chairman, the Vice-Chairman, and the RFO or Clerk, who have met to consider the matter and report. The review for the financial year 2024-2025 was undertaken by the Vice-Chairman of the Finance and General Purposes Committee, in consultation with the RFO. Those concerned in the review have concluded that the parish Council has a robust system in place and believe that the arrangements are entirely satisfactory for a council of this size and turnover of Lindfield and what was required has been done. The F&GP Committee and/or Council are recommended to approve the report of the review of the effectiveness of the Internal Control System.

Assessor's signature: N. E. Pickett

Assessors' Name: N. E. Pickett

Date: 25/3/25

N.B. I AM SATISFIED (AS AN COUNCIL) THAT THE RESPONSIBLE
FINANCIAL OFFICER CARRIES OUT THE 'OFFICE' COMPLYING WITH
DILIGENCE

N. E. Pickett

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Lindfield Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

On review of the Council's notice of public rights for 2023 posted on the website, we have noted that the start and end dates have been incorrectly dated as 2022. We believe this is a human error on completion and that the requirements to publish the notice of public rights were met correctly.

3 External auditor certificate 2023/24

We certify/~~do not certify~~^{*} that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

^{*}We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

22/08/2024

Full Council 26 June 2025

Annual Return for the year ended 31 March 2025

For

Lindfield Parish Council

(Unaudited)

Lindfield Parish Council

Contents of the Annual Return

For the year ended 31 March 2025

(Income & Expenditure & 2024/25)

Annual Return	pages 3 – 8
Working Detail for Reserves Reconciliation for Annual Return	page 9
Explanation of Variances	pages 10 -11
Breakdown of Reserves held at Year-End 2024/25	page 12
Email from Moore	page 13

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

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

Before 1 July 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.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

LINDFIELD PARISH COUNCIL

<http://www.lindfieldparishcouncil.gov.uk> ESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. 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 this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

NO
PETTY
CASH

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

20/11/2024 04/06/2025 DD/MM/YYYY

A. BEAMS, MULBERRY LAS LTD

Signature of person who carried out the internal audit

SIGNATURE REQUIRED
A. Beams

Date

04/06/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

LINDFIELD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair	SIGNATURE REQUIRED
Clerk	SIGNATURE REQUIRED

<http://www.lindfieldparishcouncil.gov.uk/ESS>

Section 2 – Accounting Statements 2024/25 for

WINDFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	178,682	173,038	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	216,000	257,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	16,883	13,375	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	104,157	109,711	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	22,299	21,815	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	112,071	113,695	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	173,038	203,192	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	130,351	212,978	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	525,271	526,463	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	30,000	60,000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

04/06/2025

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of LINDFIELD PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

Lindfield Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2025

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	173,038.34	203,191.71
100	Debtors	811.07	549.54
105	VAT Control	5,224.57	1,877.65
110	Prepayments	1,004.86	1,201.37
	Less Total Debtors	7,040.50	3,628.56
500	Creditors	11,098.15	753.88
510	Accruals	2,655.00	11,910.50
560	Allotment Deposits	600.00	750.00
	Plus Total Creditors	14,353.15	13,414.38
	Equals Total Cash and Bank Accounts	180,350.99	212,977.53
200	Barclays Current Bank A/c	15,000.00	14,505.26
210	Barclays Business Premium A/c	61,537.86	53,715.97
220	Nationwide Building Society	45,000.00	84,467.17
230	Petty Cash	149.37	0.00
240	Unity Trust Current Account	464.20	20,713.59
250	Unity Trust Savings Account	58,199.56	38,575.54
260	Hinckley&Rugby Building Soc.	0.00	1,000.00
	Total Cash and Bank Accounts	180,350.99	212,977.53

Explanation of variances 2024/25

Name of smaller authority: Lindfield Parish Council

Insert figures from Section 2 of the AGAR in all [Blue](#) highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025	2024	Variance	Variance	Explanation Required?		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
	£	£	£	%	Is > 15%	Is > £100,000		
1 Balances Brought Forward	173,038	178,682					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	257,000	216,000	41,000	18.98%	YES	NO		Please see the attached summary detailing LPC's precept calculation for each year. A separate summary details the reasons for the increased precept for 24/25.
3 Total Other Receipts	18,375	16,883	1,492	8.84%	NO	NO		
4 Staff Costs	109,711	104,157	5,554	5.33%	NO	NO		
5 Loan Interest/Capital Repayment	21,815	22,299	-484	2.17%	NO	NO		
6 All Other Payments	113,695	112,071	1,624	1.45%	NO	NO		
7 Balances Carried Forward	203,192	173,038	30,154	17.43%	YES	NO		The difference is primarily due to the precept calculation each year.
8 Total Cash and Short Term Investments	212,978	180,351	32,627	18.09%	YES	NO		Please see the attached working details for the Annual Return for a breakdown of totals for each year and Bank - Cash & Investment Bank Reconciliations for each year. Increased receipts in 24/25 include earned interest on savings accounts, recovery of costs from the Clock Tower House Service Charge & increased stallholder fees for our annual Village Festival Night. Allotment deposits were only introduced in 22/23 and this is expected to rise in future years with ownership of plots changing. When agreeing to the precept for 24/25 allowance was made to increase the general reserve by an additional £10,000 & a new EMR to assist with future elections £1,350 was created. New 24/25 budget headings for Toilets on Common Utilities £9,000 & Toilets on Common Repairs £3,500 - these remained unspent due to lack of progress with the building application. Unspent BHs in 24/25 incl Denmans Lane Public Toilets Repairs £5,000, Replacement Street Furniture £1,000 & RTPI £400. Allotment expenditure was much lower in 24/25 than 23/24 a difference of £1,774.
9 Total Fixed Assets plus Other Long Term Investments and Assets	526,463	525,271	1,192	0.23%	NO	NO		
10 Total Borrowings	60,000	80,000	-20,000	25.00%	YES	NO		PWLB Loan: Loan Principal £300,000 fixed interest rate 2.420%; Start date 26 Oct 2012, Maturity date 26 Oct 2027; £20,000 loan repayment paid each year plus interest: 31 March 2024 Principal Balance outstanding £80,000 & 31 March 2025 £60,000 as confirmed by PWLB statements.

Lindfield Parish Council Explanation regarding increase in Precept to £257,000 for the year ending 31 March 2025

LPC was required to raise the precept to assist with supporting existing regular costs, recognising the current cost of living crisis and raising inflation rate. In addition, a new project Plan 23-27 had been introduced in 2024/25. The toilets on Lindfield Common building application was progressing, & it was anticipated that construction would be completed during the year & running costs would be incurred. A review of general reserves held was in addition carried out. Ill health liability insurance to mitigate pension contribution shortfall commenced with effect from 1 April 2024. Given all members were elected in May 2023 it was agreed to fully budget for members allowances in 24/25 by increasing the budget spend from £4,000 to £6,450. The increase in precept was attributed to the following:

	2024	2025	Increase in Precept
A new EMR Plan 23-27 to support plan objectives	0	5,000	5,000
New Budget Heading: Village Orderly Van Costs	0	4,000	4,000
New Budget Heading: Toilets on Common Utilities	0	9,000	9,000
General reserve (review)	60,000	70,000	10,000
Inflation Increases:			
Regular Budget Headings with inflation cost provision:			
Salary	84,500	90,000	5,500
Pension Contributions	13,000	13,200	200
Audit	1,700	3,000	1,300
Grass cutting	2,000	2,200	200
Catering/Cleaning	2,700	3,000	300
IT & Website	4,500	5,000	1,000
Electricity Supply Parish Office	3,100	4,000	900
Waste Collection	1,300	1,500	200
Insurance	2,500	3,500	1,000
Members Allowances	4,000	6,450	2,450
Increase in Precept 2025			<u>41,050</u>

Lindfield Parish Council - Breakdown of Reserves Held 31 March 2025

Please complete or update the **highlighted boxes** to help provide a breakdown of the types of reserves held by the authority at the year end:

	£	£	£
Earmarked reserves:			
Description of reserve:			
Council Elections	2,700.00		
F&GP Plan 23-27	15,000.00		
Rolling Asset Replacement	20,000.00		
Plan 23-27	5,000.00		
Planning	4,000.00		
SID Replacement	3,500.00		
		50,200.00	
Restricted (ring-fenced) reserves:			
Description of reserve:			
Toilets on the Common	67,808.00		(Rounded to nearest £)
Wilderness Field S106 Maintenance	8,465.00		(Rounded to nearest £)
		76,273.00	
General reserves	76,719.00		
		76,719.00	
Total reserves			203,192.00
Box 7 per Annual Return			203,192.00
Difference			-
Explanation of difference (if applicable):			

Column B - Each reserve should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Earmarked items are reserves carved out from general reserves. They may have come from donations, events or fees charged but they have no restrictions on what they can be used for other than the Council has designated/declared that they are being held for X purpose.

NB: A Council needs to formally designate and minute decisions to earmark funds. And similarly, if the Council require to use these 'designated' general funds for a purpose for which they have not been designated, the Council needs to take a decision to un-designate/re-designate the funds and minute their decision. This is part of the budget review to ensure the Council are holding appropriate levels of funding and using it as the Council intended to when the Council put their annual budget together.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Ring fenced items are reserves which may have been raised or donated to the Council for a specific or restricted purpose which cannot be used for anything else. For example, S106 would be ringfenced as there are limitations on what it can be used for.

Column D - General reserves - this should relate to normal operating funds (reserves held for the general running of the Council with no specific/defined purpose) and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

From: Wsussex Sa <wsussex.sa@mooreuk.global>
Sent: 25 April 2025 12:01
To: Andrew Funnell
Subject: Intermediate Review 2024/2025

Importance: High

Dear Clerk,

Based on the Council's confirmation that the Council's income and/or expenditure for the year ended 31 March 2025 will be greater than £200k, we note your authority to be intermediate by size.

On this basis, we have considered the additional information required to be submitted in relation to your intermediate review and would appreciate it if you submit the following items:

- a)** A copy of the financial statements (or extended trial balance) on which Section 2 of the Annual Return is based (if prepared) and a reconciliation between the two.
- b)** Provide:
 - i. Details of the arrangements for the reviews of the bank reconciliations; and
 - ii. An example of such procedures being performed.
- c)** Provide evidence of where the Standing Orders, Financial Regulations and Code of Conduct have been adopted or reviewed in the year (1 April 2024 to 31 March 2025), or details as to why this has not been done this year and the date of the last review.
- d)** Provide:
 - i. A confirmation that the Council regularly seeks assurance regarding internal controls; and
 - ii. An example of such procedures being performed.

This additional information will need to be submitted at the same time as the submission of the AGAR and supporting documentation.

If you have any queries in relation to this, please contact us further to discuss.

Kind regards,

Moore Smaller Authorities Team

Full Council Meeting 26 June 2025

Financial Statements for the year ended 31 March 2025

For

Lindfield Parish Council

Lindfield Parish Council

Contents of the Financial Statements

For the year ended 31 March 2025

(Income & Expenditure)

Summary Income and Expenditure Account	page 3
Detailed Income and Expenditure by Budget Heading	pages 4 - 6
Expenditure from Earmarked Reserves	page 7
Bank – Cash and Investment Reconciliation	page 8
Balance Sheet	pages 9 - 10
Supporting Notes for Balance Sheet	To follow

Summary Income & Expenditure by Budget Heading 31/03/2025

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Finance & General Purposes						
	Income	274,132	270,539	(3,593)			101.3%
	Expenditure	182,961	192,390	9,429		9,429	95.1%
	Net Income over Expenditure	<u>91,172</u>	<u>78,149</u>	<u>(13,023)</u>			
	plus Transfer from EMR	9,384	0	(9,384)			
	Movement to/(from) Gen Reserve	<u>100,556</u>	<u>78,149</u>	<u>(22,407)</u>			
110	Environment & Amenities						
	Expenditure	60,098	67,925	7,827		7,827	88.5%
	plus Transfer from EMR	4,380	0	(4,380)			
	less Transfer to EMR	0	0	0			
	Movement to/(from) Gen Reserve	<u>(55,718)</u>	<u>(67,925)</u>	<u>(12,207)</u>			
120	Allotments						
	Income	1,243	1,243	0			100.0%
	Expenditure	934	2,500	1,566		1,566	37.4%
	Movement to/(from) Gen Reserve	<u>308</u>					
130	Planning & Traffic						
	Expenditure	134	2,900	2,767		2,767	4.6%
	plus Transfer from EMR	0	0	0			
	Movement to/(from) Gen Reserve	<u>(134)</u>	<u>(2,900)</u>	<u>(2,766)</u>			
140	Non Budgeted Expenditure						
	Expenditure	1,095	0	(1,095)		(1,095)	0.0%
Grand Totals:- Income		275,375	271,782	(3,593)			101.3%
Expenditure		245,222	265,715	20,493	0	20,493	92.3%
Net Income over Expenditure		<u>30,153</u>	<u>6,067</u>	<u>(24,086)</u>			
plus Transfer from EMR		13,764	0	(13,764)			
less Transfer to EMR		0	0	0			
Movement to/(from) Gen Reserve		<u>43,918</u>	<u>6,067</u>	<u>(37,851)</u>			

Detailed Income & Expenditure by Budget Heading 31/03/2025

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Finance & General Purposes</u>							
1076 Precept	257,000	257,000	0			100.0%	
1090 Interest Received	4,622	1,500	(3,122)			308.1%	
1120 Clock Tower House Rental	9,696	9,696	0			100.0%	
1125 CTH Service Charge	1,412	1,400	(12)			100.8%	
1150 Telephone Refund	288	0	(288)			0.0%	
1210 Licence Fee	145	143	(2)			101.4%	
1230 Christmas Festival Night	960	800	(160)			120.0%	
1250 Photocopy Services	9	0	(9)			0.0%	
Finance & General Purposes :- Income	274,132	270,539	(3,593)			101.3%	0
4000 Salary	88,304	90,000	1,696		1,696	98.1%	
4010 Tax & NI	7,167	6,800	(367)		(367)	105.4%	
4020 Pension	14,240	13,200	(1,040)		(1,040)	107.9%	
4110 Staff Expenses	0	200	200		200	0.0%	
4111 Payroll Administration	446	500	54		54	89.3%	
4120 Training	952	2,000	1,048		1,048	47.6%	
4130 Bank Charges	77	75	(2)		(2)	103.2%	
4140 Audit Fees	1,807	3,000	1,193		1,193	60.2%	
4160 Insurance	4,565	3,500	(1,065)		(1,065)	130.4%	
4170 Postage & Stationery	113	400	287		287	28.3%	
4175 Annual Memberships/Subscriptio	2,818	3,000	182		182	93.9%	
4180 Photocopying	1,370	2,300	930		930	59.5%	
4190 Telephone & Broadband	2,105	2,500	395		395	84.2%	
4200 IT & Website	5,106	5,000	(106)		(106)	102.1%	
4210 Office Equipment	456	1,000	544		544	45.6%	
4221 Lindfield Enterprise Park	657	700	44		44	93.8%	
4230 Grants Paid	1,630	2,500	870		870	65.2%	
4240 Room Hire	742	1,000	258		258	74.2%	
4250 Cleaning/Catering	3,139	3,000	(139)		(139)	104.6%	
4260 Newsletter & Annual Report	1,750	2,500	750		750	70.0%	
4265 F&GP Professional Fees	0	5,000	5,000		5,000	0.0%	
4270 Chairs Allowance	75	250	175		175	30.0%	
4271 Members Allowances	4,386	6,450	2,064		2,064	68.0%	
4280 Councillor Expenses	6	200	194		194	3.0%	
4285 Toilets on Common Construction	9,384	0	(9,384)		(9,384)	0.0%	9,384
4292 Community Engagement	379	1,500	1,121		1,121	25.3%	
4295 Waste Collection	1,093	1,500	407		407	72.8%	
4310 PWLB Repayment	21,815	21,815	0		0	100.0%	
4320 Electricity Supply	3,300	4,000	700		700	82.5%	
4330 Water Supply	166	200	34		34	82.9%	

Detailed Income & Expenditure by Budget Heading 31/03/2025

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4340 Security Alarm System	430	500	70		70	86.0%	
4350 Fire Safety System	751	500	(251)		(251)	150.2%	
4360 Health & Safety	0	200	200		200	0.0%	
4370 Publications	0	200	200		200	0.0%	
4380 Data Protection	227	400	173		173	56.8%	
4385 Vehicle	2,715	4,000	1,285		1,285	67.9%	
4393 Maintenance/Improvements CTH	789	2,500	1,711		1,711	31.6%	
Finance & General Purposes :- Indirect Expenditure	182,961	192,390	9,429	0	9,429	95.1%	9,384
Net Income over Expenditure	91,172	78,149	(13,023)				
6000 plus Transfer from EMR	9,384	0	(9,384)				
Movement to/(from) Gen Reserve	100,556	78,149	(22,407)				
<u>110 Environment & Amenities</u>							
4450 Street Lighting Energy/Mainten	7,097	4,900	(2,197)		(2,197)	144.8%	
4460 Street Lighting Purchase	3,000	3,000	0		0	100.0%	
4465 Christmas Lights	17,739	18,000	261		261	98.5%	
4471 Maintenance/Gardening	647	2,000	1,353		1,353	32.3%	
4480 Christmas Festival Night & Com	978	1,500	522		522	65.2%	
4500 Digital Mapping	390	525	135		135	74.3%	
4510 Grass Cutting	2,085	2,200	115		115	94.8%	
4521 Wilderness Field S106	4,380	0	(4,380)		(4,380)	0.0%	4,380
4530 Village Orderly Equip/Expenses	510	1,000	490		490	51.0%	
4560 Denmans Lane Toilets Repair	0	5,000	5,000		5,000	0.0%	
4561 Denmans Lane Toilets Utilities	22,995	14,000	(8,995)		(8,995)	164.3%	
4565 Toilets on Common Utilities	0	9,000	9,000		9,000	0.0%	
4566 Toilets on Common Repairs	0	3,500	3,500		3,500	0.0%	
4650 Climate Change Projects	277	1,500	1,224		1,224	18.4%	
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	0	300	300		300	0.0%	
4900 Village Archives	0	200	200		200	0.0%	
Environment & Amenities :- Indirect Expenditure	60,098	67,925	7,827	0	7,827	88.5%	4,380
Net Expenditure	(60,098)	(67,925)	(7,827)				
6000 plus Transfer from EMR	4,380	0	(4,380)				
Movement to/(from) Gen Reserve	(55,718)	(67,925)	(12,207)				

Detailed Income & Expenditure by Budget Heading 31/03/2025

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>120 Allotments</u>							
1200 Allotment Income	1,243	1,243	0			100.0%	
Allotments :- Income	<u>1,243</u>	<u>1,243</u>	<u>0</u>			<u>100.0%</u>	<u>0</u>
4600 Allotment Expense	934	2,500	1,566		1,566	37.4%	
Allotments :- Indirect Expenditure	<u>934</u>	<u>2,500</u>	<u>1,566</u>	<u>0</u>	<u>1,566</u>	<u>37.4%</u>	<u>0</u>
Net Income over Expenditure	<u>308</u>	<u>(1,257)</u>	<u>(1,565)</u>				
<u>130 Planning & Traffic</u>							
4960 SID Maintenance	134	2,500	2,367		2,367	5.3%	
4973 RTPI	0	400	400		400	0.0%	
Planning & Traffic :- Indirect Expenditure	<u>134</u>	<u>2,900</u>	<u>2,767</u>	<u>0</u>	<u>2,767</u>	<u>4.6%</u>	<u>0</u>
Net Expenditure	<u>(134)</u>	<u>(2,900)</u>	<u>(2,767)</u>				
<u>140 Non Budgeted Expenditure</u>							
4461 GR: Street Lighting Upgrade	1,095	0	(1,095)		(1,095)	0.0%	
Non Budgeted Expenditure :- Indirect Expenditure	<u>1,095</u>	<u>0</u>	<u>(1,095)</u>	<u>0</u>	<u>(1,095)</u>		<u>0</u>
Net Expenditure	<u>(1,095)</u>	<u>0</u>	<u>1,095</u>				
Grand Totals:- Income	275,375	271,782	(3,593)			101.3%	
Expenditure	245,222	265,715	20,493	0	20,493	92.3%	
Net Income over Expenditure	<u>30,153</u>	<u>6,067</u>	<u>(24,086)</u>				
plus Transfer from EMR	13,764	0	(13,764)				
Movement to/(from) Gen Reserve	<u>43,918</u>	<u>6,067</u>	<u>(37,851)</u>				

Lindfield Parish Council 2024-2025

Expenditure from Earmarked Reserves as at 31 March 2025

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR - Toilets on the Common	77,191.67	- 9,384.17	67,807.50
329 EMR - Wilderness Field S106 Maintenance	12,845.58	- 4,380.20	8,465.38
332 EMR - Council Elections	1,350.00		1,350.00
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	2,000.00		2,000.00
	102,387.25	- 13,764.37	88,622.88

Lindfield Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2025

<u>Confirmed Bank & Investment Balances</u>			
<u>Bank Statement Balances</u>			
31/03/2025	Barclays Current Account	14,505.26	
31/03/2025	Business Premium Account	53,715.97	
31/03/2025	Nationwide Building Society	84,467.17	
31/03/2025	Unity Trust Current Account	20,713.59	
31/03/2025	Unity Trust Savings Account	38,575.54	
31/03/2025	Hinckley&Rugby Building Soc.	1,000.00	
			212,977.53
<u>Receipts not on Bank Statement</u>			
			0.00
Closing Balance			<u>212,977.53</u>
<u>All Cash & Bank Accounts</u>			
1	Barclays Current Bank A/c	14,505.26	
2	Barclays Business Premium A/c	53,715.97	
3	Nationwide Building Society	84,467.17	
4	Petty Cash	0.00	
5	Unity Trust Current Account	20,713.59	
6	Unity Trust Savings Account	38,575.54	
7	Hinckley&Rugby Building Soc.	1,000.00	
Other Cash & Bank Balances		0.00	
Total Cash & Bank Balances			<u>212,977.53</u>

31st March 2024

31st March 2025

		Current Assets	
811	Debtors	550	
5,225	VAT Control	1,878	
1,005	Prepayments	1,201	
15,000	Barclays Current Bank A/c	14,505	
61,538	Barclays Business Premium A/c	53,716	
45,000	Nationwide Building Society	84,467	
149	Petty Cash	0	
464	Unity Trust Current Account	20,714	
58,200	Unity Trust Savings Account	38,576	
0	Hinckley&Rugby Building Soc.	1,000	
<u>187,391</u>			<u>216,606</u>
187,391	Total Assets		216,606
		Current Liabilities	
11,098	Creditors	754	
2,655	Accruals	11,911	
600	Allotment Deposits	750	
<u>14,353</u>			<u>13,414</u>
173,038	Total Assets Less Current Liabilities		203,192
		Represented By	
70,651	General Reserves		76,719
77,192	EMR - Toilets on the Common		67,808
12,846	EMR - Wilderness Field S106 Ma		8,465
1,350	EMR - Council Elections		2,700
5,000	EMR - Plan 23-27		5,000
4,000	EMR - Planning Reserve		4,000
2,000	EMR - SID Replacement		3,500
0	EMR - F&GP Plan 23-27		15,000
0	EMR - Rolling Asset Management		20,000
<u>173,038</u>			<u>203,192</u>

11:40

Balance Sheet as at 31st March 2025

31st March 2025

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial


Date : _____

Lindfield Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement <u>Monday 30 June 2025</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Andrew Funnell, Parish Clerk, Lindfield Parish Council, Clock Tower House, Lindfield Enterprise Park, Lewes Road, Lindfield, West Sussex, RH16 2LH</p> <p>commencing on (c) <u>Tuesday 1 July 2025</u></p> <p>and ending on (d) <u>Monday 11 August 2025</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <div style="display: flex; align-items: center; justify-content: center;">  <div style="margin-left: 10px;"> MOORE </div> </div> <p>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) Tracy Ely, Responsible Financial Officer</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.

Committee Meeting:	Full Council
Item:	9
Report of:	Parish Clerk
Date:	26 June 2025
Subject:	Festive Lighting Tender

Purpose of Report

1. Members are asked to agree on the process for approving the Festive Lighting tender.

Summary

2. The council has advertised the tender for Festive Lighting. It now needs to agree on the procedure for awarding the contract.

Recommendations

The council is recommended to:

- a) **Appoint a moderation panel with the membership and remit as outlined in Section 4 of this report.**

Background Information

3. The council's existing contract for sparklights expired earlier this year. The council has agreed a budget of £14,000.

At E&A (10 April), it was agreed that the Council would submit a tender. This is the first tender the council has submitted and advertised.

An open tender has been advertised with a closing date of 16th July for submissions. The contract will need to be awarded no later than 22nd August (and ideally earlier).

The tender document sets out what is being sought, how it will be assessed, and how to apply.

The tenders will be assessed against:

- Demonstrated ability to deliver similar projects to a high quality 25%
- Price fits within the budget 25%
- Quality and Value for money 30%
- Use of local resources and skills 20%

Considerations

4. To carry out the tender assessment, it is suggested that a moderation panel be appointed. The moderation panel would be comprised of four Councillors supported by the Parish Clerk. The Councillors on the panel would be:
 - Council Chair
 - Council Vice Chair
 - E&A Chair
 - E&A Vice Chair

If any of the above members were unable to attend, then an authorised signatory would take their place. The panel will review the tenders against the tender specification and then appoint the winning contractor. The council is not obliged to appoint the lowest-priced bid.

Andrew Funnell

From: Aidan Gaff
Sent: 09 June 2025 18:21
To: Aidan Gaff
Subject: Haywards Heath Town Council Community Governance Review - Public Consultation 1
Attachments: guidance-for-respondents-hhtc-cgr.pdf; terms-of-reference-hhtc-cgr.pdf

Dear Stakeholder,

Today (Monday 9th June), Mid Sussex District Council formally launched the first consultation for the Haywards Heath Town Council Community Governance Review.

As a key stakeholder within this process, we would welcome your representations on this review.

Further information, including our online consultation response form, can be found on our website here: [Community Governance Reviews - Mid Sussex District Council](#)

If you prefer, you can provide a submission via e-mail to communitygoverancereviews@midsussex.gov.uk

Please note the deadline for the first round of consultation is 8th August 2025.

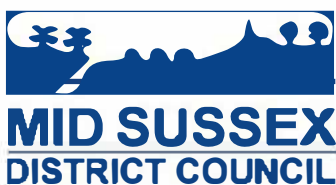
If you require any further information regarding the process, please do not hesitate to contact me.

Kind regards,

Aidan Gaff – AEA (Cert.)
 Electoral Services Manager



www.midsussex.gov.uk



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