

Lindfield Parish Council

Committee Meeting:	Finance & General Purpose
Item:	6
Report of:	Parish Clerk
Date:	8 January 2026
Subject:	Committee Work Schedule

**Purpose of Report:**

1. Members are asked to note the updated committee work schedule

**Summary:**

2. A draft work schedule has been developed for the committee. This is subject to change, but outlines a timeline for the committee up to the May 2027 elections.

**Recommendation(s)**

**Members are recommended to:**

- A) **Note the draft work schedule.**

**Schedule**

3. Table of proposed committee work schedule

January 2026	Budget 2026/27 – Final Scrutiny & recommendations.
March 2026	TBC
May 2026	
July 2026	
September 2026	Budget 2027/28 schedule
November 2026	Budget 2026/27 – Committee budget (1st draft), scrutiny of other Committee budgets.
December 2026	Budget 2027/28 – Scrutiny & recommendations (If required).
January 2027	Budget 2027/28 – Final Scrutiny & recommendations.
March 2027	

4. Note that proposed work/dates may change due to both internal and external factors. This document will be continuously updated.

LINDFIELD PARISH COUNCIL

GRANTS AND DONATIONS MADE DURING THE PERIOD 01.04.25 - 31.03.26

Per budget	date agreed	F&GP minute ref	Applicant	Purpose	Request	amount agreed	S.137 power	other powers	24/25	Comments
2,500.00	29-May-25	277.2b	Friends pf Lindfield Playgrounds	As a newly registered charity we have some start up costs we are looking to fund, including roller banners for events, initial insurance and some promotional items to help with further fundraising and awareness raising. We are looking to take part in Village Day, the Village Roadshow and the LPA Spring Fair and would use these resources for these events (and all future ones)	£500.00	£500.00			£0.00	
	04-Sep-25	320.2i	Lindfield Bonfire Society	We have been fortunate to have received grant funding from LPC for many years, and we use the grant towards the cost of medical provision at our November 5th bonfire procession and firework display. Last year our cost for the provision was £1750. We have not yet received confirmation of the costs for 2025	£500.00	£500.00			£500.00	
	04-Sep-25	320.2ii	Lindfield History Projects Group	To bring this important milestone in the history of the school and Lindfield. Together with the significance of William Allen to the village, to Lindfield Residents and the wider community. Participation of the Lindfield Primary School pupils in an 'all school' art project to be displayed at the exhibition. Increase awareness of LPC village archive by display of material etc.	£263.00	£263.00			£0.00	Since the application was submitted they have advised that they heve received some funding from the Combers Trust
	04-Sep-25	320.2iii	Citizens Advice in West Sussex (North, South, East)	We hope to continue to support local residents. Allowing them to better access their civil rights and what they are entitled to. This allows people to improve their quality of life and that quality of life of their family. Our aim is to improve local resident's lives, the lives of their family and friends, and as a result the community.	£300.00	£300.00			£0.00	
	06-Nov-25	341.2i	4Sight Vision Support	We are requesting funding so that we can continue to support people in your Parish of Lindfield who are blind or partially sighted. We do not charge our clients for our services, as we don't want there to be a financial barrier to anyone receiving the help that they need. Our specialist team provides individually tailored support offering everything from advice on eye health, emotional support, guidance on daily living aids, assistance with accessible technology, to help with applying for benefits and concessions. There are currently 28 clients living in your Parish of Lindfield who would benefit directly from any funding that we receive. With your help we can provide support; enabling them to retain their independence, feel less isolated and remain active members of the community.	£510.00	£440.00			£440.00	
	08-Jan-26		St Peter & St James Hospice	We would like to apply for a community grant towards the running costs of the hospice.  To provide hospice care in the hospice and out in the community, along with operational costs is £19,000 per day. With only a small percentage of funding from central government, we must raise £6.9 million through fundraising and retail to continue providing the care our community needs, now and for generations to come.	£500.00				£500.00	
	08-Jan-26		Lindfield Bowling Club	Alterations to the inside of the clubhouse, increasing the main area, making it more accessible/disabled friendly, kitchen alterations and installing essential disabled toilets	£500.00					

Total agreed to date

£2,003.00    £0.00

As at 05.01.26

Balance in hand  
Total Balance in hand

497.00  
497.00



## LINDFIELD PARISH COUNCIL

### **Application for Grant/Donation for Voluntary Organisations (Local Government Act 1972, Section 137)**

Please note that this application will not be considered unless it is accompanied by a copy of the latest set of annual accounts showing the organisations income, expenditure and level of balances. If the organisation does not prepare annual accounts, copies of the bank statements covering the previous six months must be enclosed. If the organisation is newly formed please include a copy of the budget and business plan.

1	Name of organisation: Lindfield Bowling Club
2	Address of organisation: Backwoods Lane, Lindfield, Sussex. RH16 2ED
3	Contact name: Jennie Sandford REDACTED
4	Position in organisation: Chairman
5	Is the organisation a registered charity? No
6	What would the grant/donation be used for?  Alterations to the inside of the clubhouse, increasing the main area, making it more accessible/disabled friendly, kitchen alterations and installing essential disabled toilets
7	How would it benefit the Parish?  The majority of our members live within the Lindfield Parish Council area. These alterations will assist in their wellbeing and mental health as we will be able to keep the clubhouse open all year round. This will have a positive and lasting impact, not only for our members but visitors and future members to the club. The disabled toilets will of course assist our disabled bowlers and any disabled visitors.
8	Total cost of project? £13,000
9	Total amount requested? £500.00
10	Are you applying to other organisations for funding? Not at present



LINDFIELD PARISH COUNCIL

**Application for Grant/Donation for Voluntary Organisations  
(Local Government Act 1972, Section 137)**

Please note that this application will not be considered unless it is accompanied by a copy of the latest set of annual accounts showing the organisations income, expenditure and level of balances. If the organisation does not prepare annual accounts, copies of the bank statements covering the previous six months must be enclosed. If the organisation is newly formed please include a copy of the budget and business plan.

1	Name of organisation: St Peter & St James Hospice
2	Address of organisation: North Common Road, North Chailey, Lewes, BN8 4ED
3	Contact name: Wendy Agate REDACTED
4	Position in organisation: Relationship Fundraiser
5	Is the organisation a registered charity? If yes, please confirm Charity Number. 1056114
6	What would the grant/donation be used for?  We would like to apply for a community grant towards the running costs of the hospice.  To provide hospice care in the hospice and out in the community, along with operational costs is £19,000 per day. With only a small percentage of funding from central government, we must raise £6.9 million through fundraising and retail to continue providing the care our community needs, now and for generations to come.
7	How would it benefit the Parish?  St. Peter & St. James Hospice provides expert care to adults facing life-limiting illnesses in our community. Our support also extends to friends and family members. Our mission is to support patients and their families during some of the most challenging times in their lives, ensuring they receive care with dignity, comfort, and compassion. Our services can be accessed either at the hospice or in the community, and all our services are free of charge.  Our services include, <b>In-patient unit.</b> Providing skilled end-of-life and palliative care to those who need specialist help. <b>Hospice Community Services.</b> Providing hands-on care in patients' own homes, delivered by a team who specialise in palliative care. <b>Outpatient (LWC/Supportive Care)</b> Providing services such as physiotherapy, relaxation, carers café, pre and post bereavement counselling, and complementary therapy.
8	Total cost of project? £6.9 million
9	Total amount requested? £500.00
10	Are you applying to other organisations for funding?  To continue providing hospice services, grants are applied for with other local councils and grant funders on a regular basis.

27th November 2025

Dear Andrew Funnell - Clerk to the Council

I am writing to acknowledge receipt of the generous grant of £440.00 recently received from Lindfield Parish Council. Thank you for your ongoing support for our work in your area. This is much appreciated and will enable us to continue to be there when it matters most to blind and sight impaired people in the Lindfield Parish.

Your support will enable us to:

- Be there for our clients with specialist Low Vision advice to help them make best use of their remaining sight, enabling them to carry out tasks more easily and safely and remain independent.
- Advise on, and coordinate, delivery of specialist pieces of equipment to support independence.
- Be a listening ear and source of support to ensure clients do not feel isolated and alone.
- Assist with setting up and using a broad range of tech devices, providing clients with a wealth of information through simple voice-activated commands, helping them to access online shopping, banking and feel more connected with loved ones and the wider world.

Thank you once again for your much-valued support of our work.

Yours sincerely,

Tina Mansfield  
Fundraising and Communications Officer



01243 828 555

[enquiries@4sight.org.uk](mailto:enquiries@4sight.org.uk)

[www.4sight.org.uk](http://www.4sight.org.uk)



Registered Company No. 03740647  
Registered Charity No. 1075447

**Financial Reports – F&GP Items 8-9  
RFO Summary to 31<sup>st</sup> October 2025**

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

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

**Payments that were received in October 2025.**

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

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

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

**Earmarked Reserves Expenditure October 2025 (Net of VAT)**

There was no expenditure.

**General Reserves Expenditure October 2025 (Net of VAT)**

£42.37 VJ Day Public Exhibition Expenses claim for Refreshments.

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

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

Tracy Ely      Responsible Financial Officer

## Detailed Income &amp; Expenditure by Budget Heading 31/10/2025

## Cost Centre Report

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

## Detailed Income &amp; Expenditure by Budget Heading 31/10/2025

## Cost Centre Report

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

## Detailed Income &amp; Expenditure by Budget Heading 31/10/2025

## Cost Centre Report

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

**Lindfield Parish Council 2025 to 2026**

**Expenditure from Earmarked Reserves October 2025**

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

## Barclays Current Bank A/c

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

## Nominal Ledger Analysis

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

## Unity Trust Current Account

Payments made between 01/09/2025 and 30/09/2025

## Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
01/09/2025	British Telecommunications Plc	DD	128.39		21.40	4190	100	106.99	Mobile Reg Charges Aug 2025
01/09/2025	West Sussex County Council	ONLINE	9,551.50			4000	100	7,358.65	Salaries Jul 2025
						4010	100	853.60	NICs Jul 2025
						4020	100	1,339.25	Pensions Jul 2025
01/09/2025	Grasstex Ltd	ONLINE	960.00		160.00	4521	110	800.00	Flail Cut 18 Aug 2025
						329		-800.00	Flail Cut 18 Aug 2025
						6000	110	800.00	Flail Cut 18 Aug 2025
04/09/2025	British Telecommunications Plc	DD	81.24		13.54	4190	100	67.70	Broadband Reg Charges Aug 2025
05/09/2025	Bryan Cleaning Services	SO	1,260.00			4561	110	1,260.00	ContractClean 31Aug&7,14&21Sep
08/09/2025	West Sussex County Council	ONLINE	11,862.84			4000	100	9,093.88	Salaries Aug 2025
						4010	100	1,113.89	NICs Aug 2025
						4020	100	1,655.07	Pensions Aug 2025
08/09/2025	Mulberry Local Authority Servi	ONLINE	18.00		3.00	4120	100	15.00	ASSERTION 10 15Oct25 AFunnell
08/09/2025	B M Air Limited	ONLINE	129.42		21.57	4393	100	107.85	Replacement Air Cond. Unit
08/09/2025	Tisburys Cleaning Services	ONLINE	236.59			4250	100	236.59	Office/CTH Cleaning Aug 2025
08/09/2025	Ian Woodhams	ONLINE	22.00			4250	100	22.00	CTH Window Clean 1.9.25
09/09/2025	Kipper Creative Ltd	DD	180.00		30.00	4260	100	150.00	20 mph Update LLife Sep 2025
15/09/2025	Npower Commercial Gas Ltd	DD	283.26		13.49	4450	110	269.77	Elec Supply Jul 2025
15/09/2025	Npower Commercial Gas Ltd	DD	270.21		12.87	4450	110	257.34	Elec Supply Jun 2025
15/09/2025	BNP Paribas Leasing Solutions	DD	311.99		52.00	4180	100	259.99	Rental 13 Sep to 12 Dec 2025
15/09/2025	Kipper Creative Ltd	DD	360.00		60.00	4260	100	300.00	FullPage LindfieldLife Oct2025
16/09/2025	British Gas	DD	141.53		6.74	4320	100	134.79	Elec Supply 29Jul-30Aug 2025
16/09/2025	Castle Water Limited	DD	120.92			4561	110	120.92	Water Supply Aug 2025
16/09/2025	Lloyds Bank Charge Card	DD Lloyds	684.89			270		684.89	Lloyds Charge Card Sep 2025
16/09/2025	Calabash Mint Limited	ONLINE	95.41		15.90	4561	110	79.51	Sanitary Bin Standard White(P)
16/09/2025	Mulberry Local Authority Servi	ONLINE	54.00		9.00	4120	100	45.00	CLRs: Finance Essentials TW
17/09/2025	Castle Water Limited	DD	41.26			4600	120	41.26	Water Supply Aug
Subtotal Carried Forward:			26,793.45	0.00	419.51			26,332.68	

## Unity Trust Current Account

Payments made between 01/09/2025 and 30/09/2025

Nominal Ledger Analysis									
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
									2025
18/09/2025	Castle Water Limited	DD	20.50			4330	100	20.50	Water Supply Aug 2025
19/09/2025	Mercedes-Benz Fin Services Ltd	DD	234.69		39.12	4385	100	195.57	Lease Instalment Sep 2025
22/09/2025	British Gas	DD	37.46		1.78	4561	110	35.68	Elec Supply 7Aug-6Sep 2025
22/09/2025	Lindfield Bonfire Society Ltd	ONLINE	500.00			4230	100	500.00	S139 LBS
22/09/2025	Lindfield History Project Grp	ONLINE	263.00			4230	100	263.00	S137 LHPG
22/09/2025	Citizens Advice in West Sussex	ONLINE	300.00			4230	100	300.00	S137 Citizens Advice WS
23/09/2025	King Edward Hall	ONLINE	175.50			4240	100	175.50	Comm Meetings Jul-Sep 2025
23/09/2025	King Edward Hall	ONLINE	10.50			4650	110	10.50	KEHGreenerLfield4J
23/09/2025	The Open Spaces Society	ONLINE	45.00			4175	100	45.00	The Open Spaces Society 25/26
25/09/2025	Npower Commercial Gas Ltd	DD	305.99		14.57	4450	110	291.42	Elec Supply Aug 2025
30/09/2025	British Telecommunications Plc	DD	128.39		21.40	4190	100	106.99	Mobile Reg Charges Sep 2025
30/09/2025	SUEZ Recycling and Recovery	DD	114.36		19.06	4295	100	95.30	Waste Collection Aug 2025
30/09/2025	Unity Trust Bank Plc	FEE	6.00			4130	100	6.00	Account Fee 1-31 Aug 2025
Total Payments:			28,934.84	0.00	515.44			28,419.40	

## Unity Trust Current Account

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

## Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
03/10/2025	Bryan Cleaning Services	SO	1,260.00			4561	110	1,260.00	ContractClean 28Sep&5/12/19Oct
06/10/2025	British Telecommunications Plc	DD	81.24		13.54	4190	100	67.70	Broadband Reg Charges Sep 2025
06/10/2025	Moore	ONLINE	756.00		126.00	4140	100	630.00	YE External Audit 24/25
08/10/2025	Apogee Corporation Ltd	DD	87.88		14.65	4180	100	73.23	Printing Charges 5Jun-7Sep2025
10/10/2025	Barclays Business Premium A/c	Transfer	50,450.00			210		50,450.00	Transfer UT5647 to BP1269
10/10/2025	Unity Trust Savings Account	Transfer	86,000.00			250		86,000.00	Transfer UT5647 to UT5650
13/10/2025	Kipper Creative Ltd	DD	60.00		10.00	4260	100	50.00	Advert LL Nov2025 Edition
14/10/2025	Ian Woodhams	ONLINE	24.00			4250	100	24.00	CTH Window Clean 29.9.25
14/10/2025	West Sussex County Council	ONLINE	10,067.32			4000	100	7,745.90	Salaries Sep 2025
						4010	100	911.69	NICs Sep 2025
						4020	100	1,409.73	Pensions Sep 2025
14/10/2025	SEHAS LTD	ONLINE	270.00		45.00	4471	110	225.00	One-off Tidy Green Meadows
14/10/2025	Tisburys Cleaning Services	ONLINE	236.59			4250	100	236.59	Office/CTH Cleaning Sep 2025
14/10/2025	Blachere Illumination UK Ltd	ONLINE	6,240.00		1,040.00	4465	110	5,200.00	Installation 2025
15/10/2025	British Gas	DD	95.58		4.55	4320	100	91.03	Elec Supply 30Aug- 28Sep 2025
16/10/2025	Lloyds Bank Charge Card	DD Lloyds	285.36			270		285.36	Lloyds Charge Card Oct 2025
17/10/2025	Castle Water Limited	DD	58.28			4561	110	58.28	Water Supply Sep 2025
20/10/2025	Castle Water Limited	DD	185.36			4600	120	185.36	Water Supply 1-29 Sep 2025
20/10/2025	Castle Water Limited	DD	13.35			4330	100	13.35	Water Supply Sep 2025
22/10/2025	British Gas	DD	38.94		1.85	4561	110	37.09	Elec Supply 6Sep- 6Oct 2025
24/10/2025	Npower Commercial Gas Ltd	DD	328.05		15.62	4450	110	312.43	Elec Supply Sep 2025
24/10/2025	C D Mislér	ONLINE	42.37			4400	140	42.37	Refreshments C D Mislér
24/10/2025	West Sussex County Council	ONLINE	235.30		39.22	4111	100	196.08	PayrollAdmin Charges Apr-Sep25
24/10/2025	BT Payphone Receivables	ONLINE	1.00			4825	110	1.00	BT Payphone Adoption Fee
27/10/2025	Public Works Loan Board	DD	10,605.00			4310	100	10,605.00	Loan Repayment Oct 2025
30/10/2025	British Telecommunications Plc	DD	128.39		21.40	4190	100	106.99	Mobile Reg Charges
Subtotal Carried Forward:			167,550.01	0.00	1,331.83			166,111.19	

## Unity Trust Current Account

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

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

## Lloyds Bank Charge Card

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

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

Lindfield Parish Council

Committee Meeting:	Finance & General Purpose
Item:	9iv
Report of:	Responsible Financial Officer
Date:	8 January 2026
Subject:	Internal Transfer

**Purpose of Report:**

1. Members are asked to approve an internal transfer.

**Recommendation(s)**

**Members are recommended to:**

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

**Proposal**

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

Committee Meeting:	Finance & General Purpose
Item:	10
Report of:	Parish Clerk
Date:	8 January 2026
Subject:	Budget 2026/27

### Purpose of Report

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

### Summary

2. The report sets out the local and national context that needs to be considered in the preparation of budget proposals through the autumn. The draft budgets for each committee have been included for scrutiny.

### Recommendations

3. **F&GP is recommended to:**
  - a. **Scrutinise the final committee budget proposals for 2026/27.**
  - b. **Recommend to Full Council the overall budget for 2026/27.**
  - c. **Recommend to Full Council the proposed precept for 2026/27.**

### National Context

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

### Parish Level Context

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

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

### Inflation

8. The impact of inflation on contracts and wages will be reviewed and considered in light of the best information available.

9. This will also include a review of fees with options and recommendations provided through the budget-setting cycle.

### Adequacy of Budgets

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

*The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*<sup>(1)</sup>

### Committee Budgets

12. All committees have now prepared final budgets.

### Scrutiny of Committee Budgets and Reserves

13. F&FP & Full Council scrutinised the draft proposals from all committees (November 2025). This included reviewing the general reserve and earmarked reserves. It is proposed that the council has a reserve level of 38.5% of its anticipated budget expenditure.

### Overall Budget requirement for 2026/27

14. Anticipated funds in hand at 31 March 2026

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

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

### Precept calculation

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

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

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

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

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

### Policy Context

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

### Financial Implications

17. The entire report deals with the financial issues.

### Risk Management Implications

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

### Appendices

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

**Appendix A**  
**F&GP Committee Budget**

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

## Appendix B

### E&A Committee Budget Recommended by E&A Committee 27<sup>th</sup> November 2025

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

## Appendix C

### PT&T Committee Budget Recommended by PT&T Committee 25<sup>th</sup> November 2025

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

Report:	<b>8. Budget Report</b>
---------	-------------------------

#### Summary

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

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

#### Current Position

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

#### Notes

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

## Appendix D

### Earmarked Reserves

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

Committee Meeting:	Finance & General Purpose
Item:	11
Report of:	RFO & Parish Clerk
Date:	8 January 2026
Subject:	Bank arrangements

**Purpose of Report:**

1. Members are asked to note the latest updates regarding authorised signatories and banking arrangements.

**Recommendation(s)**

**Members are recommended to:**

- A) **Note the updates**
- B) **Rectify new direct debits and standing orders.**

**Banking Arrangements**

2. Members are asked to note the following:

2.1 Barclays Bank - Update

a) **Addition of Cllr Lowman as Authorised Signatory**

The Mandate Change form was submitted to Barclays Bank on 18 December 2025. Confirmation has since been received that the bank mandate has been updated accordingly.

b) **Notification of Change of Business Current Account**

Notification has been received from Barclays Bank Plc that the LPC Business Current account will be changed to a Barclays Business account with effect from 13 February 2026. This will be an automatic switch unless instructed otherwise. The new account will attract a monthly fee of £8.50.

2.2 Nationwide Building Society - Update

Nationwide Building Society had sought clarification regarding the AEOI Entity Self-Certification Form that was submitted on 1 September 2025. Further details were provided, and a new form was submitted on 18 December 2025. LPC has since received confirmation that their records have successfully been updated.

**Bank Charges**

3. Fees and charges are being increased by Unity Trust Bank with effect from 1 February 2026. This includes the monthly account fee from £6.00 to £7.00 per month and charges for cash and cheque deposits in addition to other services. As already reported Barclays Bank will be introducing a monthly account fee of £8.50 with effect from 13 February 2026.

**Considerations**

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

Members are asked to ratify the following:

- 4.1 Arrangements are in hand to set up new Direct Debit Mandate authorities in respect of the following new contracts that have recently been approved relating to the replacement photocopier:

- a. Aim Copier Supplies Limited – approval has been sought by email in conjunction with Cllrs Beecroft, Grace, & Webster, and our Clerk.

- b. PEAC (UK) Limited – agreed by the Clerk, in conjunction with the Committee Chair and Vice Chair.
- 4.2 A new standing order has been set up commencing 23 January 2026 for £1,260.00 in the name of Bryan Cleaning Services following renewal of the Denmans Lane public toilets daily cleaning services contract. Approval had been sought by email in conjunction with the Council Chair, Council Vice Chair and Clerk.

Committee Meeting:	Finance & General Purpose
Item:	12
Report of:	Parish Clerk
Date:	8 January 2026
Subject:	Toilets on the Common

**Purpose of Report:**

1. To note the latest working group report.

**Recommendation(s)**

**Members are recommended to:**

- a) Note the updates.

**Working Group Report:**

Cllr Webster (11<sup>th</sup> December 2025):

In August 2023 - the estimated costs were £265,547, to bring these up to current values we estimate a 5.5% uplift

£295,560 + plus 10% contingency £325,116

Our budget with 106 money and earmarked reserves is £317,585.

Potential additional costs are – repairs to the drainage, relocation of the path and any temporary parking costs whilst the work is in progress.

Running costs would be £30K per year

Some permissions have expired and will need to be renewed.

19 alternative locations were previously explored - Andrew to see if the information is available

Agreed to explore other build options -

- Andrew to ask Clerks network
- Andrew to ask Toilets Association (Raymond)
- Trevor to make contact to be made with Gigloo
- Will to ask a family members who may have additional information

Trevor to arrange the next meeting in January.

Aim	Term	Objectives	RAG Status	Narrative	Responsible committee	Working Group	Comments
<b>Village environment</b>							
		Consider the recommendations of the Village Action Plan			F&GP		
	<b>Medium term</b>	Work with MSDC & WSCC to ensure services and assets are maintained and/or undertaken to a sufficient standard.		Regular meetings now happen with MSDC and WSCC where issued are raised.	F&GP	F&GP	
		Construct and operate a block of public toilets on Lindfield Common that includes a changing places facility		Project review required – working party met,	F&GP	Toilets	
<b>Community engagement</b>							
	<b>Ongoing</b>	Cllrs to attend Village Day each year to enhance community engagement.		Enhanced presence on stall in 2025 – ongoing improvements planned	F&GP	N/A	
		Conduct Councillor engagement sessions		Needs better definition	F&GP		
	<b>Short term</b>	Launch updated Communications strategy		On track – session to be organised with Breakthrough	F&GP	Communications	
		Create a community webpage that promotes local groups, events, facilities, attractions, and includes a directory of local businesses		Quote accepted and new website launch before the end of this year	F&GP	Communications	Order placed and in progress

Plan 23-27 Monitoring report 8<sup>th</sup> January 2026

	<b>Medium term</b>	Undertake residents' satisfaction survey to understand community needs and enhance future plans		To be addressed post Breakthrough session	F&GP	Communications	Discussed at communications meeting, update to yellow
		Encourage and assist the promotion of the village as an attractive place to visit		Needs better definition. Improved website part of plan to do this	F&GP	Communications	Possible tourist information boards in old phone box? Promotion of local shops through Christmas window displays as a good place to come for Christmas shopping. Promotion of the village in general through website and social media
		Create an online Village Welcome pack for new residents		Needs better definition. Improved website part of plan to do this	F&GP	Communications	Comms to consider what this covers
	<b>Longer term</b>	Consider whether there would be support for a Youth Council		AB and LG discussed. AB to reach out to local schools. HHTC have started similar but much larger youth population to draw from. Will liase with them about how and why they run theirs	F&GP		
		Review LPC's current assets and consider potential enhancements.		Reviewed annually -ongoing	F&GP		
<b>Health and wellbeing</b>							
	<b>Ongoing</b>	Promote awareness of campaigns linked to health and wellbeing		Needs better definition	F&GP		What was this designed to cover? Is this our own campaign or signposting to others? If signposting this can be done on new website and social media if relevant
		Ensure the council includes a grant budget each year to		Completed and on track	F&GP		

Plan 23-27 Monitoring report 8<sup>th</sup> January 2026

		support the work of charities and community interest companies within the village.					
	<b>Short term</b>	Support local charities and community interest companies by promoting the LPC grants scheme and other sources of funding.		Completed and on track	F&GP		
	<b>Medium term</b>	Investigate opportunities to support youth and elderly services in the village.		Needs better definition	F&GP		Is this specific organisations or populations in general? This is too broad as an objective to achieve! Support MSOPG through grants. Support Playgrounds through grants, does this cover this?
	<b>Longer term</b>	Review impact of existing schemes and investigate working with outside bodies to fill gaps		Not completed, needs better definition	F&GP		Which existing schemes did this refer to? If unsure we should delete
<b>Governance</b>							
	<b>Ongoing</b>	Ensure continued staff and councillor training to ensure best practices are adopted		Courses available – some take up	F&GP		Continue to promote training opportunities to all councillors
	<b>Short term</b>	Produce and implement an LPC Councillors manual, in time for the new council term, that sets out expected roles and responsibilities for elected members		Draft document in progress.	F&GP	Appointments Review group	
	<b>Medium term</b>	Implement rolling asset replacement programme and budget appropriately		On track	F&GP		
	<b>Longer term</b>	Promote the May 2027 elections and encourage individuals from all backgrounds to stand at the elections.		Planned for the appropriate time	F&GP		

Plan 23-27 Monitoring report 8<sup>th</sup> January 2026

		Apply for NALC good council accreditation.		Not completed	F&GP		It was decided not to pursue this so should be deleted.
--	--	--	--	---------------	------	--	---

Committee Meeting:	Finance & General Purpose
Item:	14
Report of:	Parish Clerk
Date:	8 January 2026
Subject:	Clerk & RFO report

### Clerk's Report

1. Photocopier  
In early December, we received the new photocopier. The old device has been returned.
2. Website  
We have placed an order for a new website.
3. Solar Panels  
The installation took place on 11<sup>th</sup> November. The system has generated 239kWh as of 5<sup>th</sup> January 2026.

### RFO's Report

4. Lloyds Bank Charge Card:
  - a. Statements are now being raised on 26 of each month.
  - b. A letter of request has been emailed to Unity Trust Bank 15 Dec 2025 requesting that the monthly credit limit be increased to £6,000.00. This limit allows for 20% VAT on purchases. The bank has been reminded that a single item purchase limit of £1,200 including VAT was requested from outset. The account has since been updated.
5. Thanks go to Cllr AB for attending the Internal Interim audit meeting that was held on Wednesday 19 November 2025 with Andy Beams, Mulberry Local Authority Services Limited.
6. FSCS level of protection has been increased to £120,000 wef 1 December 2025.
7. Signing of monthly bank reconciliations to be carried out by Cllr DL per F&GP committee meeting 6 Nov 2025, including quarterly internal control checks. In discussion with each other.
8. Cllr LG has offered to carry out the annual review of the effectiveness of internal control and overall internal audit for 2025/26 per F&GP committee meeting 6 Nov 2025. A meeting has been arranged for 20 January 2026.
9. Thresholds
  - FSCS limit £120,000 wef 1 Dec 2025
  - VAT threshold £90,000 wef 1 Apr 2024
10. Interest rates
 

<p><b>Current Interest Rates at 5 Jan 26:</b>                      Barclays BP 1.10% AER (wef 11.11.25)                      NBS 1.50% AER/Gross pa (wef 1.12.25)                      UT Sav 2.10% Gross pa (wef 23.11.25)                      H&amp;R BS 1.75% Gross (Wef 13.1.26 1.65%)</p>	<p><b>Current Bank/Savings Balances at 5 Jan 26:</b>                      Barclays Curr a/c £17,102.38 (last night)                      Barclays BP a/c £69,603.07 (last night)                      NBS £85,404.30 @ 1 Dec 2025                      UT Curr a/c £11,222.80 (available today)                      UT Sav a/c £52,375.37 (available today)                      H&amp;R BS £85,811.21</p>
---	---



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

19 November 2025

Dear Andrew

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

**Executive summary**

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

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

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

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

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

## **Regulation**

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

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

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

## **Independence and competence**

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 15 years specialising in local government.

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

## **Engagement Letter and inherent risk assessment**

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

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

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

## Table of contents

		<b>PAGE</b>
A	<b>BOOKS OF ACCOUNT</b>	4
B	<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	4
C	<b>RISK MANAGEMENT AND INSURANCE</b>	8
D	<b>BUDGET, PRECEPT AND RESERVES</b>	8
E	<b>INCOME</b>	10
F	<b>PETTY CASH</b>	10
G	<b>PAYROLL</b>	10
H	<b>ASSETS AND INVESTMENTS</b>	11
I	<b>BANK AND CASH</b>	13
J	<b>YEAR END ACCOUNTS</b>	13
K	<b>LIMITED ASSURANCE REVIEW</b>	13
L	<b>PUBLICATION OF INFORMATION</b>	14
M	<b>EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS</b>	14
N	<b>PUBLICATION REQUIREMENTS</b>	15
O	<b>TRUSTEESHIP</b>	15
	<b>ACHIEVEMENT OF CONTROL ASSERTIONS</b>	16
	<b>AUDIT POINTS CARRIED FORWARD</b>	17

## A. BOOKS OF ACCOUNT

### **Internal audit requirement**

*Appropriate accounting records have been kept properly during the year.*

### **Audit findings**

The audit was conducted on site with the Clerk and the council's Responsible Financial Officer (RFO), with the Chair of the Finance Committee in attendance. The officers had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website [www.lindfieldparishcouncil.gov.uk](http://www.lindfieldparishcouncil.gov.uk)

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

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered with sufficient narrative detail to identify the source and purpose of each transaction.

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

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

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

### **Audit findings**

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

The External Auditor's Report for 2024/25 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 25 September 2025 (minute ref 276.3b).

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

*Confirm by sample testing that councillors sign statutory office forms*

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

**I recommend that the Acceptance of Office forms are amended to include formal acceptance to receive information by electronic means in the form "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time."**

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

**Confirm that the council is compliant with GDPR**

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

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

**Assertion 10 - Digital and data compliance**

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

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

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

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

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

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

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

*1.53 The [DPA 2018](#) supplements the [GDPR](#) and classifies an authority as both a Data Controller and a Data Processor.*

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

The council has a Privacy Notice, Website Accessibility Statement and FOI Publication Scheme on the council website. The Clerk confirmed that the council has approved an IT Policy and once this has been published on the council website, the council will meet the requirements of Governance Assertion 10.

**Councillors are reminded of the importance of exclusively using their assigned councillor email address for all council business to comply with the GDPR Regulations and to meet the requirements of Governance Assertion 10.**

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

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

***Confirm that the council meets regularly throughout the year***

In addition to full council, the council has a committee structure in place, with terms of reference published on the council website as part of the Scheme of Delegation, along with details of future meeting dates and historic agendas and minutes for meetings.

***Check that agendas for meetings are published giving 3 clear days' notice***

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

I note the council also publishes the non-confidential supporting papers for meetings on the council website with the agendas in accordance with the requirements of the Information Commissioner's Office.

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

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

***Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months***

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in May 2025 (minute ref 229.1)

***Confirm that the Parish Council has adopted and recently reviewed Financial Regulations***

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in May 2025 (minute ref 229.1). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the council also has an adopted Scheme of Delegation to support the Financial Regulations.

***Check that the council's Financial Regulations are being routinely followed***

The council has thresholds in place at which authorisations to spend must be obtained as below:

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

- *the Clerk, under delegated authority, for any items below £1,000 excluding VAT.*
- *the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,000 excluding VAT.*
- *a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT.*
- *in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.*
- *the council for all items over £5,000*

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

**FR 5.17** *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £5,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.*

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

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

The council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council’s adopted Financial Regulations, and has sufficient individuals authorised to complete these steps, minimising the risk of being unable to make payments in a timely fashion.

*Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector*

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

*Check receipt of VAT refund matches last submitted VAT return*

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2025 which showed a refund amount due of £2,212.08 and was fully supported by the required details. I was able to confirm receipt of this amount to the council’s bank account on 3 November 2025. The council is up to date with its VAT submissions.

*Confirm that checks of the accounts are made by a councillor*

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

## C. RISK MANAGEMENT AND INSURANCE

### **Internal audit requirement**

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

### **Audit findings**

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

- FR 2.1 The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*
- FR 2.2 The Clerks, with the RFO, shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*
- FR 2.3 When considering any new activity, the Clerks, with the RFO, shall prepare a draft risk assessment including risk management proposals for consideration by the council or the relevant committee.*
- FR 2.4 At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council has a Risk Management Policy in place, which was last reviewed and approved by council in March 2025 (minute ref 218.1). This includes a schedule of individual risk assessments covering different aspects of the council's operations.

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

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

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

## D. BUDGET, PRECEPT AND RESERVES

### **Internal audit requirement**

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

### **Audit findings**

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

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

The budget report dated 31 October 2025 shows income reported as 98% of budget and expenditure at 48%, suggesting that the budget has been accurately set and carefully monitored throughout the year. There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

The council currently holds circa £125,000 in earmarked reserves, spread across a range of clearly identifiable projects. I checked the purpose of these earmarked reserves with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

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

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

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

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

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

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

The council has an adopted Reserves Policy, which is available for review on the council website which includes a stated objective 'Lindfield Parish Council aim to maintain the general reserve at a minimum of 3 months NRE and review this level at least annually as part of the budget setting process.'

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

## **E. INCOME**

### **Internal audit requirement**

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

### **Audit findings**

Apart from the precept, the council has limited other sources of regular income.

FR 13.2 states *'The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The Clerks and RFO shall be responsible for the collection of all amounts due to the council.'*

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

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

## **F. PETTY CASH**

### **Internal audit requirement**

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

### **Audit findings**

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

## **G. PAYROLL**

### **Internal audit requirement**

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

### **Audit findings**

The council has four employees on the payroll. All staff members have a signed contract of employment, based on the NALC template, and the council is a member of the Local Government Pension Scheme (LGPS).

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

There is a councillor allowance scheme in place with payments to eligible (elected) members made annually processed through payroll and assessed for tax and national insurance.

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

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

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

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

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

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

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

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

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

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

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

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

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

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

The council has a fixed asset register in place, maintained in the accounting software package with a summary list and then detailed information kept within the register for each item. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

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

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

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

- a. are denominated in pounds Sterling;*
- b. be realisable at full value on demand or have a maturity end date of not more than 12 months;*
- c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and*
- d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.*

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

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

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

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

## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

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

Bank reconciliations are completed monthly. I reviewed the latest bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors.

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

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

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

## J. YEAR END ACCOUNTS

### **Internal audit requirement**

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

### **Audit findings**

To be tested at the final internal audit.

## K. LIMITED ASSURANCE REVIEW

### **Internal audit requirement**

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

### **Audit findings**

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

## L: PUBLICATION OF INFORMATION

### **Internal audit requirement**

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

### **Audit findings**

The council is reminded that the following requirements apply.

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

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

**13(1)** An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

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

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

## M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

### **Internal audit requirement**

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

### **Audit findings**

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

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

## **N: PUBLICATION REQUIREMENTS**

### **Internal audit requirement**

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

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

*Before 1 July 2025 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

*Not later than 30 September 2025 authorities must publish:*

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

*It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.*

### **Audit findings**

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

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

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

## **O. TRUSTEESHIP**

### **Internal audit requirement**

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

### **Audit findings**

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

**Achievement of control assertions at final internal audit date**

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

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on [andy@mulberrylas.co.uk](mailto:andy@mulberrylas.co.uk) or 07428 647069.

Yours sincerely



**Andy Beams**

**Director, Mulberry Local Authority Services Ltd**

### **Interim Internal Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Interim Audit Findings</b>	<b>Council comments</b>
<p><b>B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b></p>	<p>I recommend that the Acceptance of Office forms are amended to include formal acceptance to receive information by electronic means in the form “As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”</p> <p>Councillors are reminded of the importance of exclusively using their assigned councillor email address for all council business to comply with the GDPR Regulations and to meet the requirements of Governance Assertion 10.</p>	

Committee Meeting:	Finance & General Purpose
Item:	16
Report of:	Parish Clerk
Date:	8 January 2026
Subject:	Community Events

**Purpose of Report:**

1. Members are asked to consider funding for two community events.

**Summary:**

2. The Parish Council is asked to provide sponsorship towards Lindfield Village Day and also provide funding for a Lindfield Archive event.

**Recommendation(s)**

**Members are recommended to:**

- a) **Agree to fund £300 sponsorship towards the medical cover for Lindfield Village Day. This will be funded from the F&GP Community Engagement budget heading.**
- b) **Agree to fund the costs of a Lindfield Village Archive event. This will be funded from the F&GP Community Engagement budget heading.**

**3. Lindfield Village Day**

3.1 Background

LPC will be attending Lindfield Village Day (30 May 2026). It has been customary for the council to sponsor the medical cover for the event. This is normally £300. This has been found from the F&GP Community Engagement budget.

3.2 Consideration

Members are asked to confirm that the council wishes to provide the same sponsorship for the 2026 Lindfield Village Day.

**4. Archive Event**

4.1 Background

Following the successful VE & VJ 80 event held in August 2025, our volunteer archivists would like to hold an event on Saturday, 3<sup>rd</sup> October at the King Edward Hall. Whilst the Lindfield Archives are overseen by E&A, it is proposed that the room hire for the event be funded from the F&GP Community Engagement budget.

4.2 Consideration

Members are asked to confirm that the F&GP Community Engagement budget be used to fund the room hire for the proposed event.

Committee Meeting:	Finance & General Purpose
Item:	17
Report of:	Parish Clerk
Date:	8 January 2026
Subject:	Communications & Community Engagement Working Group

**Purpose of Report:**

1. To note the latest working group report

**Recommendation(s)**

**Members are recommended to:**

- a) Note the updates.

**Working Group Report:**

Christmas festival night

Agreed the items to go on the stall - noted the 20mph banner, stickers and 12 nights of Christmas colouring in activity.

Agreed that we all reply to the message from David Parsons regarding the rota

Website

Trevor to confirm with Stu on Tuesday that he has no comments regarding the technical aspects of the new website - need sign off by Friday

Andrew to speak to the supplier once signed off - to create the first mock-up of the content

Agreed that statutory content is done first

Agreed that photographs of Councillors should be included (and updated where appropriate)

New website must be in place by 1st March

Community awards

Agreed a good idea - Andrew to speak to Tracy (when she starts) to create a protocol

Phone box

Andrew to speak to BT regarding electrical connection

Andrew to arrange a refurb and a repair of the door

Agreed that a defib could be installed

Agreed that village information/tourist information would be included

Need to think about how to engage all age groups

Strategy document

Noted good start from Linda - Duncan to develop and then share with group

Residents annual meeting

Ask groups who receive a LPC grant to speak

Leaflets advertising event - to be put in local shops

Agreed to have a community event theme

Residents survey

- To be conducted in March/April after the 20mph survey

Lindfield Parish Council

Committee Meeting:	Finance & General Purpose
Item:	18
Report of:	Parish Clerk
Date:	8 January 2026
Subject:	Asset Management

**Purpose of Report:**

1. Members are asked to note updates relating to an asset.

**Recommendation(s)**

**Members are recommended to:**

- a) **Note the updates**

**Background:**

2. In November, the Council formally took ownership of the red phone kiosk next to the Bent Arms.
3. We are making queries relating to the following:
  - a. Electrical connections.
  - b. Maintenance and repairs.
  - c. Uses for the asset.
4. It has been suggested that the asset could house a defibrillator and tourist information about the village.
5. Once further information is available, it will be brought back to the committee.

