



## **Full Council**

**18 June 2026**

**Item 5**

Committee Meeting:	Full Council
Item:	5
Report of:	Councillor T Webster
Date:	18 <sup>th</sup> June 2026.
Subject:	Chairs update – for information only

**Purpose of Report:**

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

**Recommendation(s)**

**Members are recommended to:**

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

**Parish Meeting**

2. The residents' meeting was held on the 20<sup>th</sup> May at King Edward Hall. Along with the Parish Council report, we received presentations from the Lindfield Society, the Bonfire Society and the Sussex Police.
3. The Deputy Lord Lieutenant John Barclay presented the 2026 Lindfield Parish Council Community Award to Friends of Eastern Road Nature Reserve.



4. There was also a report from the County and District Councillor Cavan Wood.
5. Local groups were also invited to set up stands around the hall before and after the event. Groups and Organisations in attendance
  - Lindfield Society
  - Lindfield Bonfire Society
  - Greener Lindfield
  - Friends of Eastern Nature Reserve
  - Mid Sussex Older Peoples Council
  - Lindfield Branch of the Royal British Legion
  - Village Archive
  - WSCC Waste Prevention
  - Co-op
  - Sussex Police
  - Fairer World Lindfield
  - Lindfield Life
6. The event was well received, and thanks to the Parish Office staff for their organisation and attendance.

**Village day stand**

7. The village day was once again a great success – our stall was busy during the afternoon with visitors. Over 50 Village survey reports were received via the QR code which represents a good start to our survey and objective setting for 27-31.



### **Liaison with the Lindfield Society**

8. Below are the notes of the meeting held on 28<sup>th</sup> April

*Lindfield Parish Council – Lindfield Society Liaison Meeting Notes*

*Held on 28th April 2026*

*@ Parish Office 11.45 am*

*Present were Geoff Heath and John Comstock – Lindfield Society  
Trevor Webster, Amy Beecroft and Andrew Funnell – Lindfield Parish Council*

*1. Phone box refurbishment*

*AF to provide Defib costs and overall refurb costs when available*

*LPC thinks that the box has not been painted in paint with a lead content*

*It's regarded as a listed building*

*LPC will need to apply for a change of use planning permission*

*2. Plan 27/31 objective setting consultation*

*Advised that at Village Day – LPC will launch the residents survey and ask for suggestions to include in the 27/31 plan*

*Emphasis likely to include LPC working with local groups on joint projects and LPC projects that they can deliver on its own.*

*Less joint working with MSDC and WSCC due to local govt reorganisations*

*3. Tree and grass verges at the top of Challenor Road*

*WSCC are aware of the issues – residents have placed plant holders in some places – TW advised that LPC are looking at how to protect the tree – that was donated by Canadian servicemen*

*4. Update on the posts around the pond*

*Meeting held with WSCC highways – work to start soon – hopefully in May before village day*

*5. 20mph update*

*The results of the survey will be issued after the County Council election – this will inform the decision to apply*

*6. Fencing on Black Hill*

*Post meeting note: now removed*

*7. LS presentation at the Parish Meeting on 20th May*

*LS society to send the slides to AF one week before the 20th May*

*8. AOB*

*9. Date of next meeting*

*July TW to arrange*



## **Full Council**

**18 June 2026**

**Item 6**



Our ref: 979/1868353

15 September 2025

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

Moore East Midlands  
Oakley House  
Headway Business Park  
3 Saxon Way West  
Corby  
NN18 9EZ  
T 01536 461900

Moore East Midlands  
Rutland House  
Minerva Business Park  
Lynch Wood  
Peterborough  
PE2 6PZ  
T 01733 397300

[www.moore.co.uk](http://www.moore.co.uk)

Dear Clerk

### **Annual Governance and Accountability Return for the Year ended 31 March 2025**

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2025.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

#### **Authorities who have not claimed exemption**

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The audited version(s) of the Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

#### **We draw your attention to the following points.**

- Per the internal auditors report, the Internal Auditor answered 'Not covered' to control objective F which suggests that the council does not operate a petty cash system and so referencing petty cash (even as a nil balance) on the bank reconciliation seems unnecessary. We would suggest the reconciliation schedule is updated to remove it if the council do not operate such a system.

A template Notice of Conclusion of Audit form is available in the useful documents section on our website using the following link <https://www.moore.co.uk/sectors/public-sector/smaller-authorities>.

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

A handwritten signature in black ink that reads 'Moore'.

**Moore**

Encs.

## Section 3 - External Auditor Report and Certificate 2024/25

In respect of

Lindfield Parish Council

### 1 Respective responsibilities of the auditor and the authority

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

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

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

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

### 2 External auditor limited assurance opinion 2024/25

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

There are no other matters affecting our opinion which we draw to the attention of the authority.

### 3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink, appearing to read 'M. Moore', written over a horizontal line.

Date

11/09/2025



## **Full Council**

**18 June 2026**

**Item 7**



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

3 June 2026

Dear Andrew

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

**Executive summary**

Following completion of our final internal audit on 3 June 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the financial year to date.

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

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

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

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

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

**Regulation**

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

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

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

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

**Independence and competence**

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 36 years’ experience in the financial sector with the last 16 years specialising in local government.

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

**Engagement Letter and inherent risk assessment**

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from [anna@mulberrylas.co.uk](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 within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

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

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## INTRODUCTION

The audit was conducted on site with the Clerk and the council's Responsible Financial Officer (RFO). The information advised in advance of the visit had been prepared and was available for review, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the officers and a review of the council website [www.lindfieldparishcouncil.gov.uk](http://www.lindfieldparishcouncil.gov.uk)

## UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

### Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
<b>B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	<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>	<p>The Clerk was able to provide evidence that the forms have been updated and now include acceptance of receiving information electronically.</p> <p>Covered in Section O of this report.</p>

## A. BOOKS OF ACCOUNT

### *Internal audit requirement*

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

### **Audit findings**

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

## CONCLUSION

I am satisfied this control objective has been met.

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

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

### **Audit findings**

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

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## C. RISK MANAGEMENT AND INSURANCE

### **Internal audit requirement**

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

### **Audit findings**

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

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

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

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

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## D. BUDGET, PRECEPT AND RESERVES

### **Internal audit requirement**

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

### **Audit findings**

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

#### **Budget**

The RFO produces regular detailed budget reports from the accounting software. The year-end budget report shows income reported as 101% of budget and expenditure at 98%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

#### **Precept**

The council set a precept of £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).

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

I confirmed from the minutes that the 2026/27 budget and precept were approved by the council at the meeting held on 22 January 2026 (minute ref 305.1).

#### **Reserves**

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

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

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

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

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

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

At the year-end, the council held circa £239,573 in reserves, split between categories as below:

- Unrestricted EMR £68,478
- Restricted (ring-fenced) EMR £67,856
- General Reserves £103,239

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 general reserve balance is which is within the recommended range as detailed in the Practitioner's Guide.

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## **E. INCOME**

### ***Internal audit requirement***

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

### **Audit findings**

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

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## **F. CASH**

### ***Internal audit requirement***

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

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### **CONCLUSION**

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

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## G. PAYROLL

### **Internal audit requirement**

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

### **Audit findings**

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

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

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

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

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

The council has no long-term investments.

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

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### **CONCLUSION**

I am satisfied this control objective has been met.

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## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

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

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

## **CONCLUSION**

I am satisfied this control objective has been met.

## J. YEAR END ACCOUNTS

### **Internal audit requirement**

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

### **Audit findings**

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

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

### **Section 1 – Annual Governance Statement**

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

	<b>Annual Governance Statement</b>	<i>'Yes', means that this authority</i>	<b>Suggested response based on evidence</b>
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering

	corruption and reviewed its effectiveness.		the opportunity for scrutiny.
3	We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 202/25 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts

	financial reporting and, if required, independent examination or audit.		
10	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so</i>	<b>YES</b> – the council has met the requirements of Governance Assertion 10

## Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	173,038	203,192	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	257,000	290,668	Figure confirmed to central precept record
3	Total other receipts	18,375	18,806	Agrees to underlying accounting records
4	Staff costs	109,711	125,224	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	21,815	21,331	Agrees to PWLB remittance advices
6	All other payments	113,695	126,538	Agrees to underlying accounting records
7	Balances carried forward	203,192	239,573	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	212,978	245,088	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	526,463	530,378	Matches asset register total and changes from previous year have been traced
10	Total borrowings	60,000	40,000	Agrees to PWLB statement
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

**Audit findings**

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed. This shows year-end total debtors of £7,480 and year-end total creditors of £12,995, with a full breakdown of the individual debtors and creditors provided.

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

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

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**CONCLUSION**

I am satisfied this control objective has been met.

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**K. LIMITED ASSURANCE REVIEW**

***Internal audit requirement***

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

---

**CONCLUSION**

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

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**L: PUBLICATION OF INFORMATION**

***Internal audit requirement***

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

**Audit findings**

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

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

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

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

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

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

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

## CONCLUSION

I am satisfied this control objective has been met.

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

### *Internal audit requirement*

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

### Audit findings

Inspection – key dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	26 June 2025	18 June 2026
Date inspection notice issued	30 June 2025	19 June 2026
Inspection period begins	1 July 2025	22 June 2026
Inspection period ends	11 August 2025	31 July 2026
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

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

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

## CONCLUSION

I am satisfied this control objective has been met.

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## N: PUBLICATION REQUIREMENTS

### **Internal audit requirement**

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

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

*Before 1 July 2025 authorities must publish:*

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

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

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

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

### **Audit findings**

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

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## CONCLUSION

I am satisfied this control objective has been met.

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## O. DIGITAL AND DATA COMPLIANCE

### **Internal audit requirement**

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

### **Audit findings**

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

*Website*

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

The council has an IT Policy in place which is published on the council website and is reviewed annually.

*Email management and GDPR*

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

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**CONCLUSION**

I am satisfied this control objective has been met.

-----

**P. TRUSTEESHIP**

***Internal audit requirement***

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

-----

**CONCLUSION**

The council has no trusts and the 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	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely



**Andy Beams**

**Director, Mulberry Local Authority Services Ltd**

**Internal Audit – Summary of recommendations**

Audit Point	Internal Audit Findings	Council comments



## **Full Council**

**18 June 2026**

**Item 8**

**Full Council 18 June 2026**

**Annual Return for the year ended 31 March 2026**

**For**

**Lindfield Parish Council**

**(Unaudited)**

## Lindfield Parish Council

### Contents of the Annual Return

#### For the year ended 31 March 2026

(Income & Expenditure & 2025/26)

Annual Return	pages 3 to 9
Working Detail for Reserves Reconciliation for Annual Return	page10
Explanation of Variances	page 11
Breakdown of Reserves held at Year-End 2025/26	page 12
Email from Moore	page 13

# Annual Governance and Accountability Return 2025/26 Form 3

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

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
  2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
    - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
    - **Sections 1 and 2** **must** be completed and approved by the authority.
    - **Section 3** is completed by the external auditor and will be returned to the authority.
  3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
  4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
    - the Annual Governance and Accountability Return Sections 1 and 2, together with
    - a bank reconciliation as at 31 March 2026
    - an explanation of any significant year on year variances in the accounting statements
    - notification of the commencement date of the period for the exercise of public rights
    - Annual Internal Audit Report 2025/26
- Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

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

## Publication Requirements

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

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection ( this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

Lindfield Parish Council

www.lindfieldparishcouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

NO CASH

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

19/11/2025

03/06/2026

DDMMYYYY

Andy Beams Mulberry LAS Ltd

AUDITOR

Signature of person who carried out the internal audit

SIGNATURE



Date

03/06/2026

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

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

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

**EN Lindfield Parish Council**

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

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

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

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

**18/06/2026**

and recorded as minute reference:

**MINUTE REFERENCE**

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

Chair

**SIGNATURE REQUIRED**

Clerk

**SIGNATURE REQUIRED**

**www.lindfieldparishcouncil.gov.uk** AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2025/26 for

## EN Lindfield Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	173,038	203,192	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	257,000	290,668	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	18,375	18,806	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	109,711	125,224	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	21,815	21,331	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	113,695	126,538	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	203,192	239,573	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	212,978	245,088	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	526,463	530,378	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	60,000	40,000	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

**SIGNATURE REQUIRED**

Date

18/06/2026

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

18/06/2026

as recorded in minute reference:

**MINUTE REFERENCE**

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

**SIGNATURE REQUIRED**

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

In respect of

Lindfield Parish Council

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF INTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DATE REQUIRED

**ANNUAL RETURN**  
**FOR THE YEAR ENDED 31 MARCH 2026**  
**Lindfield Parish Council Current Year**

**SECTION 2 - THE STATEMENT OF ACCOUNTS**

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
<b>1</b> Balances brought forward	<b>173,038</b>	<b>203,192</b>	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
<b>2</b> (+) Precept or Rates and Levies	<b>257,000</b>	<b>290,668</b>	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
<b>3</b> (+) Total other receipts	<b>18,375</b>	<b>18,806</b>	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
<b>4</b> (-) Staff costs	<b>109,711</b>	<b>125,224</b>	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
<b>5</b> (-) Loan interest/capital repayments	<b>21,815</b>	<b>21,331</b>	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
<b>6</b> (-) All other payments	<b>113,695</b>	<b>126,538</b>	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
<b>7</b> (=) Balances carried forward	<b>203,192</b>	<b>239,573</b>	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
<b>8</b> Total value of cash and short term investments	<b>212,978</b>	<b>245,088</b>	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
<b>9</b> Total fixed assets plus long term investments and assets	<b>526,463</b>	<b>530,378</b>	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
<b>10</b> Total borrowings	<b>60,000</b>	<b>40,000</b>	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 2;
- \* Bank Reconciliation as at 31 March

## Lindfield Parish Council Current Year

### Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2026

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

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b>203,191.71</b>	<b>239,573.13</b>
100	Debtors	549.54	1,023.82
105	VAT Control	1,877.65	3,509.56
110	Prepayments	1,201.37	2,946.81
	<b>Less Total Debtors</b>	<b>3,628.56</b>	<b>7,480.19</b>
500	Creditors	753.88	465.75
510	Accruals	11,910.50	10,418.79
517	Credit Card Y/E	0.00	860.20
560	Allotment Deposits	750.00	1,250.00
	<b>Plus Total Creditors</b>	<b>13,414.38</b>	<b>12,994.74</b>
	<b>Equals Total Cash and Bank Accounts</b>	<b>212,977.53</b>	<b>245,087.68</b>
200	Barclays Current Bank A/c	14,505.26	17,098.33
210	Barclays Business Premium A/c	53,715.97	14,720.53
220	Nationwide Building Society	84,467.17	85,821.78
240	Unity Trust Current Account	20,713.59	15,785.37
250	Unity Trust Savings Account	38,575.54	25,850.46
260	Hinckley&Rugby Building Soc.	1,000.00	85,811.21
	<b>Total Cash and Bank Accounts</b>	<b>212,977.53</b>	<b>245,087.68</b>

## Explanation of Variances 2025/26 – Lindfield Parish Council

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

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

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

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

	2026	2025	Variance	Variance	Explanation Required?		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
	£	£	£	%	Is > 15%	Is > £100,000		
1 Balances Brought Forward	203,192	173,038					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	290,668	257,000	33,668	13.10%	NO	NO		
3 Total Other Receipts	18,806	18,375	431	2.35%	NO	NO		
4 Staff Costs	125,224	109,711	15,513	14.14%	NO	NO		
5 Loan Interest/Capital Repayment	21,331	21,815	-484	2.22%	NO	NO		
6 All Other Payments	126,538	113,695	12,843	11.30%	NO	NO		
7 Balances Carried Forward	239,573	203,192	36,381	17.90%	YES	NO		Please see the attached report headed Working details for the Annual Return - Year ended 31 March 2026. The first section of the report provides a list of EMRs held with a comparison of funding, which gives rise to the total balances brought forward for each year. Notable changes relate to increased funding in 25/26 for general reserves, an increase of £6,068 & two new EMRs being agreed to: Plan 23-27 £15,000 & Rolling Asset Management programme £20,000.
8 Total Cash and Short Term Investments	245,088	212,978	32,110	15.08%	YES	NO		Please see the attached reports headed Working details for the Annual Return (1) & Supporting Reserves Reconciliation for the Annual Return (2). Report (1) provides a numerical comparison of the calculation of the balances brought forward & carried forward for each year. These include reference to the precept, receipts, staff costs, loan interest repayments & all other payments. Report (2) provides a summary comparing the breakdown of total reserves held at each year end, including year-end adjustments made, which gives rise to the total cash & bank account balance held each year. The Council would anticipate an increased variance mainly due to an increase in funding towards the precept & EMRs in 25/26, reflecting the agreed budget & support towards the its active Business Plan. Investment towards projects such as £10,000 for the provision of solar panels in the Parish Office, £5,000 supporting a new Council website & £20,000 supporting a new rolling asset community programme. Provision was made to further increase general reserves to meet audit & policy requirements. Unspent budget headings have been offset by overspent budget headings, due to reasons such as the Toilets on Common Project. This had not progressed as anticipated due to outside influences. Increased staff costs had to be met recruiting a replacement Deputy Clerk. One or two budget headings represent self insurance, & maintenance budgets are subject to anticipated inflation, intended to meet costs as & when they arise. In 25/26 a new 3-yr contract was agreed to for Christmas Lights with reduced expenditure of £3,961 & no further expenditure was required to support the upgrade & purchase of new street lighting - expenditure totalling £4,095 in 24/25.
9 Total Fixed Assets plus Other Long Term Investments and Assets	530,378	526,463	3,915	0.74%	NO	NO		
10 Total Borrowings	40,000	60,000	-20,000	33.33%	YES	NO		PWLB Loan; Loan Principal £300,000 fixed interest rate 2.420%; Start date 26 Oct 2012, Maturity date 26 Oct 2027; £20,000 loan repayment paid each year plus interest: 31 March 2025 Principal Balance outstanding £60,000 & 31 March 2026 £40,000 as confirmed by PWLB statements.

### Lindfield Parish Council Breakdown of Reserves held as of 31 March 2026

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

	£	£	£
<b>Earmarked reserves:</b>			
Description of reserve:			
Council Elections	6,550.00		
Planning Reserve	4,000.00		
SID Replacement	3,650.00		
F&GP Plan 23-27	9,277.52		
Rolling Asset Management	40,000.00		
Village Clock	1,000.00		
Wilderness Field Maintenance	4,000.00		
			68,477.52
<b>Restricted (ring-fenced) reserves:</b>			
Description of reserve:			
Toilets on the Common	61,577.50		
Wilderness Field S106 Maintenance	6,278.72		
			67,856.22
<b>General reserves</b>	103,239.26		
		103,239.26	
<b>Total reserves</b>			<b>239,573.00</b>
<b>Box 7 per Annual Return</b>			<b>239,573.00</b>
<b>Difference</b>			<b>-</b>

**Explanation of difference (if applicable):**

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

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

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

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

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

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

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

## Andrew Funnell

---

**From:** Wsussex Sa <wsussex.sa@mooreuk.global>  
**Sent:** 01 May 2026 10:07  
**To:** Andrew Funnell  
**Subject:** Intermediate Review Request

**Importance:** High

Dear Clerk,

Based on your Council's results for the year ended 31 March 2025 we expect your authority to be intermediate by size (income and/or expenditure greater than £200k) for the year ended 31 March 2026.

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

- 1) Provide:
  - a. Details of the arrangements for monitoring actual performance against the budget for the period 1 April 2025 to 31 March 2026; and
  - b. Evidence of such monitoring.
  
- 2) Provide:
  - a. A copy of the terms and scope of engagement of the internal auditor. If none, provide details as to why such items are not in place; and
  - b. Dates of any reports provided by them (other than completion of the AGAR). If none, provide details as to why such items are not in place.
  
- 3) Provide:
  - a. A confirmation that all internal and external reports received during the year (1 April 2025 to 31 March 2026) have been placed before and considered by the Council; and
  - b. An extract of the minute(s) in the year in relation to this.

Should your Council have fallen below the intermediate threshold for the year, then this information will not be required, however if this is the case then please confirm this to us ASAP.

If your Council remains above the intermediate threshold for the year, then this additional information will need to be submitted at the same time as the submission of the AGAR and supporting documentation.

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

Kind regards,

Moore Smaller Authorities Team



## **Full Council**

**18 June 2026**

**Item 9**

**Full Council Meeting 18 June 2026**

**Financial Statements for the year ended 31 March 2026**

**For**

**Lindfield Parish Council**

## **Lindfield Parish Council**

### Contents of the Financial Statements

#### For the year ended 31 March 2026

(Income & Expenditure)

Summary Income and Expenditure Account	page 3
Detailed Income and Expenditure by Budget Heading	page 4 to 6
Summary of Earmarked Reserves as of 31March 2026	page 7
Bank – Cash and Investment Reconciliation	page 8
Balance Sheet	page 9 to 10
Supporting Notes for Balance Sheet	page 11 to 14

## Lindfield Parish Council Current Year

## Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	Income Summary	
257,000	Precept	290,668
<u>257,000</u>	Sub Total	<u>290,668</u>
	Operating Income	
17,132	Finance & General Purposes	17,355
1,243	Allotments	1,450
<u>275,375</u>	Total Income	<u>309,474</u>
	Running Costs	
182,961	Finance & General Purposes	210,194
60,098	Environment & Amenities	57,317
934	Allotments	2,403
134	Planning & Traffic	282
1,095	Non Budgeted Expenditure	2,896
<u>245,222</u>	Total Expenditure	<u>273,092</u>
	General Fund Analysis	
70,651	Opening Balance	76,719
275,375	Plus : Income for Year	309,474
<u>346,026</u>		<u>386,193</u>
245,222	Less : Expenditure for Year	273,092
<u>100,804</u>		<u>113,100</u>
24,086	Transfers TO / FROM Reserves	9,861
<u>76,719</u>	Closing Balance	<u>103,239</u>

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## Lindfield Parish Council Current Year

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## Detailed Income &amp; Expenditure by Budget Heading 31/03/2026

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Finance &amp; General Purposes</u>							
1076 Precept	290,668	290,668	0			100.0%	
1090 Interest Received	4,461	1,500	(2,961)			297.4%	
1100 Grants & Donation Received	357	0	(357)			0.0%	
1120 Clock Tower House Rental	9,696	9,696	0			100.0%	
1125 CTH Service Charge	1,259	1,400	141			89.9%	
1210 Licence Fee	152	152	0			100.0%	
1230 Christmas Festival Night	1,430	900	(530)			158.9%	
Finance & General Purposes :- Income	308,023	304,316	(3,707)			101.2%	0
4000 Salary	96,213	93,160	(3,053)		(3,053)	103.3%	
4010 Tax & NI	11,501	11,000	(501)		(501)	104.6%	
4020 Pension	17,511	14,000	(3,511)		(3,511)	125.1%	
4110 Staff Expenses	78	200	122		122	39.2%	
4111 Payroll Administration	474	600	126		126	79.0%	
4120 Training	944	2,000	1,056		1,056	47.2%	
4130 Bank Charges	120	200	80		80	60.1%	
4140 Audit Fees	1,915	2,500	585		585	76.6%	
4150 Professional Fees	511	0	(511)		(511)	0.0%	
4160 Insurance	4,093	5,000	907		907	81.9%	
4170 Postage & Stationery	167	200	33		33	83.6%	
4175 Annual Memberships/Subscriptio	3,235	3,000	(235)		(235)	107.8%	
4180 Photocopying	1,930	1,500	(430)		(430)	128.6%	
4190 Telephone & Broadband	2,609	2,500	(109)		(109)	104.4%	
4200 IT & Website	6,222	5,000	(1,222)		(1,222)	124.4%	
4210 Office Equipment	665	1,000	335		335	66.5%	
4221 Lindfield Enterprise Park	684	700	16		16	97.7%	
4230 Grants Paid	2,503	2,500	(3)		(3)	100.1%	
4240 Room Hire	639	1,000	361		361	63.9%	
4250 Cleaning/Catering	3,284	3,500	216		216	93.8%	
4260 Newsletter & Annual Report	1,570	2,500	930		930	62.8%	
4265 F&GP Professional Fees	0	5,000	5,000		5,000	0.0%	
4270 Chairs Allowance	75	250	175		175	30.0%	
4271 Members Allowances	4,644	6,450	1,806		1,806	72.0%	
4280 Councillor Expenses	0	200	200		200	0.0%	
4285 Toilets on Common Construction	6,230	0	(6,230)		(6,230)	0.0%	
4292 Community Engagement	339	1,500	1,161		1,161	22.6%	
4295 Waste Collection	1,187	1,500	314		314	79.1%	
4300 Election Expenses	150	0	(150)		(150)	0.0%	150
4310 PWLB Repayment	21,331	21,331	0		0	100.0%	
4320 Electricity Supply	2,439	4,200	1,761		1,761	58.1%	

Continued over page

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Lindfield Parish Council Current Year

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Detailed Income &amp; Expenditure by Budget Heading 31/03/2026

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4330 Water Supply	245	200	(45)		(45)	122.7%	
4340 Security Alarm System	1,080	500	(580)		(580)	216.0%	
4350 Fire Safety System	641	500	(141)		(141)	128.2%	
4360 Health & Safety	79	100	21		21	79.3%	
4370 Publications	0	200	200		200	0.0%	
4375 F&GP Plan 23-27	8,722	0	(8,722)		(8,722)	0.0%	10,220
4380 Data Protection	777	300	(477)		(477)	259.0%	
4385 Vehicle	3,713	4,000	287		287	92.8%	
4393 Maintenance/Improvements CTH	1,674	1,500	(174)		(174)	111.6%	
Finance & General Purposes :- Indirect Expenditure	<u>210,194</u>	<u>199,791</u>	<u>(10,403)</u>	<u>0</u>	<u>(10,403)</u>	<u>105.2%</u>	<u>10,370</u>
Net Income over Expenditure	<u>97,829</u>	<u>104,525</u>	<u>6,696</u>				
6000 plus Transfer from EMR	<u>10,370</u>	<u>0</u>	<u>(10,370)</u>				
Movement to/(from) Gen Reserve	<u>108,199</u>	<u>104,525</u>	<u>(3,674)</u>				
<u>110 Environment &amp; Amenities</u>							
4450 Street Lighting Energy/Mainten	6,110	5,200	(910)		(910)	117.5%	
4460 Street Lighting Purchase	0	3,000	3,000		3,000	0.0%	
4465 Christmas Lights	13,778	14,000	222		222	98.4%	
4471 Maintenance/Gardening	690	1,500	810		810	46.0%	
4480 Christmas Festival Night & Com	1,330	1,500	170		170	88.7%	
4500 Digital Mapping	395	525	130		130	75.2%	
4510 Grass Cutting	2,026	2,400	374		374	84.4%	
4521 Wilderness Field S106	2,187	0	(2,187)		(2,187)	0.0%	1,759
4530 Village Orderly Equip/Expenses	266	1,000	734		734	26.6%	
4560 Denmans Lane Toilets Repair	4,125	5,000	875		875	82.5%	
4561 Denmans Lane Toilets Utilities	20,709	20,230	(479)		(479)	102.4%	
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	591	1,500	909		909	39.4%	
4750 Replacement Street Furniture	0	1,000	1,000		1,000	0.0%	
4800 Emergency Equipment	0	300	300		300	0.0%	
4825 Community Equipment	11	300	289		289	3.7%	
4881 Plan 23-27	5,000	0	(5,000)		(5,000)	0.0%	5,000
4900 Village Archives	99	200	101		101	49.7%	
Environment & Amenities :- Indirect Expenditure	<u>57,317</u>	<u>74,505</u>	<u>17,188</u>	<u>0</u>	<u>17,188</u>	<u>76.9%</u>	<u>6,759</u>
Net Expenditure	<u>(57,317)</u>	<u>(74,505)</u>	<u>(17,188)</u>				
6000 plus Transfer from EMR	<u>6,759</u>	<u>0</u>	<u>(6,759)</u>				
Movement to/(from) Gen Reserve	<u>(50,558)</u>	<u>(74,505)</u>	<u>(23,947)</u>				

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## Lindfield Parish Council Current Year

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## Detailed Income &amp; Expenditure by Budget Heading 31/03/2026

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>120 Allotments</u>							
1200 Allotment Income	1,450	1,352	(98)			107.3%	
Allotments :- Income	<u>1,450</u>	<u>1,352</u>	<u>(98)</u>			107.3%	0
4600 Allotment Expense	2,403	3,000	597		597	80.1%	
Allotments :- Indirect Expenditure	<u>2,403</u>	<u>3,000</u>	<u>597</u>	0	597	80.1%	0
Net Income over Expenditure	<u>(952)</u>	<u>(1,648)</u>	<u>(696)</u>				
<u>130 Planning &amp; Traffic</u>							
4973 RTPI	0	150	150		150	0.0%	
4977 Speed Calming	282	250	(32)		(32)	112.8%	
Planning & Traffic :- Indirect Expenditure	<u>282</u>	<u>400</u>	<u>118</u>	0	118	70.5%	0
Net Expenditure	<u>(282)</u>	<u>(400)</u>	<u>(118)</u>				
<u>140 Non Budgeted Expenditure</u>							
4176 GR: Council Hive Premium Yr 1	1,820	0	(1,820)		(1,820)	0.0%	
4399 GR: KEH Clock	731	0	(731)		(731)	0.0%	
4400 GR: VJ Public Exhibition	345	0	(345)		(345)	0.0%	
Non Budgeted Expenditure :- Indirect Expenditure	<u>2,896</u>	<u>0</u>	<u>(2,896)</u>	0	(2,896)		0
Net Expenditure	<u>(2,896)</u>	<u>0</u>	<u>2,896</u>				
Grand Totals:- Income	309,474	305,668	(3,806)			101.2%	
Expenditure	273,092	277,696	4,604	0	4,604	98.3%	
Net Income over Expenditure	<u>36,381</u>	<u>27,972</u>	<u>(8,409)</u>				
plus Transfer from EMR	17,129	0	(17,129)				
Movement to/(from) Gen Reserve	<u>53,511</u>	<u>27,972</u>	<u>(25,539)</u>				

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Earmarked Reserves

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<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR - Toilets on the Common	67,807.50	-6,230.00	61,577.50
329 EMR - Wilderness Field S106 Ma	8,465.38	-2,186.66	6,278.72
332 EMR - Council Elections	2,700.00	3,850.00	6,550.00
334 EMR - Plan 23-27	5,000.00	-5,000.00	0.00
335 EMR - Planning Reserve	4,000.00		4,000.00
336 EMR - SID Replacement	3,500.00	150.00	3,650.00
337 EMR - F&GP Plan 23-27	15,000.00	-5,722.48	9,277.52
338 EMR - Rolling Asset Management	20,000.00	20,000.00	40,000.00
339 EMR - Village Clock	0.00	1,000.00	1,000.00
340 EMR - Wilderness Field Mainten	0.00	4,000.00	4,000.00
	<u>126,472.88</u>	<u>9,860.86</u>	<u>136,333.74</u>

## Lindfield Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 31 March 2026

<u>Confirmed Bank &amp; Investment Balances</u>		
<u>Bank Statement Balances</u>		
31/03/2026	Barclays Current Account	17,098.33
31/03/2026	Business Premium Account	14,720.53
31/03/2026	Nationwide Building Society	85,821.78
31/03/2026	Unity Trust Current Account	15,785.37
31/03/2026	Unity Trust Savings Account	25,850.46
31/03/2026	Hinckley&Rugby Building Soc.	85,811.21
31/03/2026	Lloyds Bank Charge Card	0.00
		245,087.68
<u>Receipts not on Bank Statement</u>		
		0.00
	Closing Balance	<u>245,087.68</u>
<u>All Cash &amp; Bank Accounts</u>		
1	Barclays Current Bank A/c	17,098.33
2	Barclays Business Premium A/c	14,720.53
3	Nationwide Building Society	85,821.78
5	Unity Trust Current Account	15,785.37
6	Unity Trust Savings Account	25,850.46
7	Hinckley&Rugby Building Soc.	85,811.21
8	Lloyds Bank Charge Card	0.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	<u>245,087.68</u>

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## Lindfield Parish Council Current Year

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## Balance Sheet as at 31st March 2026

31st March 2025

31st March 2026

31st March 2025		31st March 2026	
Current Assets			
550	Debtors	1,024	
1,878	VAT Control	3,510	
1,201	Prepayments	2,947	
14,505	Barclays Current Bank A/c	17,098	
53,716	Barclays Business Premium A/c	14,721	
84,467	Nationwide Building Society	85,822	
20,714	Unity Trust Current Account	15,785	
38,576	Unity Trust Savings Account	25,850	
1,000	Hinckley&Rugby Building Soc.	85,811	
<u>216,606</u>		<u>252,568</u>	
<b>216,606</b>	<b>Total Assets</b>	<b>252,568</b>	
Current Liabilities			
754	Creditors	466	
11,911	Accruals	10,419	
0	Credit Card Y/E	860	
750	Allotment Deposits	1,250	
<u>13,414</u>		<u>12,995</u>	
<b>203,192</b>	<b>Total Assets Less Current Liabilities</b>	<b>239,573</b>	
Represented By			
76,719	General Reserves	103,239	
67,808	EMR - Toilets on the Common	61,578	
8,465	EMR - Wilderness Field S106 Ma	6,279	
2,700	EMR - Council Elections	6,550	
5,000	EMR - Plan 23-27	0	
4,000	EMR - Planning Reserve	4,000	
3,500	EMR - SID Replacement	3,650	
15,000	EMR - F&GP Plan 23-27	9,278	
20,000	EMR - Rolling Asset Management	40,000	
0	EMR - Village Clock	1,000	
0	EMR - Wilderness Field Mainten	4,000	
<u>203,192</u>		<u>239,573</u>	

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Lindfield Parish Council Current Year

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Balance Sheet as at 31st March 2026

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31st March 2025

31st March 2026

The above statement represents fairly the financial position of the authority as at 31st March 2026 and reflects its Income and Expenditure during the year.

Signed :

Chairman

\_\_\_\_\_

Date : \_\_\_\_\_

Signed :

Responsible

Financial

\_\_\_\_\_

Date : \_\_\_\_\_

**LINDFIELD PARISH COUNCIL**  
**SUPPORTING NOTES FOR THE BALANCE SHEET 31 March 2026**

These notes provide supplementary information about the financial affairs of the Council year end 31 March 2026.

**ASSETS PURCHASED**

a) During the year, the following assets were purchased (items above £100 net of VAT):

<b>Date of Purchase</b>	<b>Asset</b>	<b>Net Cost (£)</b>
02/04/2025	Stihl FS 135 Brushcutter SHELL	449.99
08/07/2025	Dell 32 Plus 4K Monitor - S3225QS	295.00
11/08/2025	HOTBIN Mega (450 ltr)	400.00
28/08/2025	Panasonic Air Conditioning Controller	107.85
24/10/2025	BT Phone Kiosk (Red Box)	1.00
11/11/2025	Solar Edge Inverter and Optimisers	2,328.82
11/11/2025	Aiko 645w Solar Panels and Fixings	2,028.66
24/11/2025	ThermoSphere 2kW Convector Panel	208.65
02/12/2025	Jackery Explorer 240 v2 Portable Power Station (2024) 256Wh	125.83

b) During the year the following assets were disposed of:

<b>Date of Disposal</b>	<b>Asset</b>	<b>Original Net Cost (£)</b>	<b>Disposal (£)</b>
01/04/2025	Stihl FS 130 Brushcutter	315.00	0.00
02/05/2025	HP ProDesk 405 G4 Small Form Factor	477.00	0.00
02/05/2025	HP ProDesk 405 G4 Small Form Factor	477.00	0.00
21/10/2025	Mini-Refrigerator - Caldura 17 ltr.	58.32	0.00
05/01/2026	Yealink T46U Black	154.00	0.00
05/01/2026	Yealink T46U Black	154.00	0.00
05/01/2026	Yealink T46U Black	154.00	0.00

c) The following assets were held as of 31 March 2026:

	<b>Original Cost (£)</b>
Allotments	11,259.10
Community Asset	852.00
Emergency Equipment	5,522.09
Land	2.00
Lindfield Pond	4,846.20
Office Equipment	10,300.03
Office Fixture	9,151.15
Office Furniture	5,082.09
Office Miscellaneous	731.17
Office Software	1,750.00
Outdoor Equipment Tools & Machinery	3,858.53
Property	343,098.00
Public Toilets	33,000.00
Reference Material	221.99
Safety Equipment	11,041.20
Street Furniture	87,060.30
Wilderness Field	<u>2,602.00</u>
<b>TOTAL</b>	<b>530,377.85</b>

d) The following expenditure was incurred during the year maintaining assets:

<b>Allotments:</b>		£
29/05/2025	Purchase 2 x Compost Bins	40.00
02/07/2025	Treatment Wasp Nest 1 Jul 2025	60.00
11/08/2025	HOTBIN Mega (450 ltr)	400.00
18/07/2025	Supply & Installation of Adaptor Exterior Tap	163.00
30/03/2026	Tree Protection Plan 23 Mar 2026	682.00
31/03/2026	Tree Location Plan/Arb Report	428.00
<b>Maintenance of/Improvements to Clock Tower House:</b>		
24/10/2025	Deposit Solar PV Installation	2,180.62
11/11/2025	Solar PV Installation	6,541.86
24/11/2025	Replacement Thermo Sphere Convector Heater	413.65
27/11/2025	Air Conditioning Maintenance 26 Nov 2025	372.08
28/11/2025	Six Monthly Service 28 Nov 2025 (Air Conditioning) <i>(proportion recoverable from CTH Service Agreement)</i>	115.50
02/02/2026	Monitoring Fees (Police) 1 Feb 2026 (Intruder alarm)	480.00
02/02/2026	Intruder Alarm Service 1 Feb 2026 <i>(reflecting date change of annual contract)</i>	140.00
23/02/2026	Service of Equipment (Fire Equipment) <i>(proportion recoverable from CTH Service Agreement)</i>	137.50
23/02/2026	Service Spares Fitted (Fire Equipment) <i>(proportion recoverable from CTH Service Agreement)</i>	38.74
23/02/2026	Supply of New Equipment (Fire Equipment) <i>(proportion recoverable from CTH Service Agreement)</i>	349.09
26/02/2026	Air Conditioning Decommission per Report 3393	780.15
12/07/2025	Maintenance of Intruder Alarm	460.00
2025/26	Cleaning Service – CTH Communal Area & Parish Office <i>(proportion recoverable from CTH Service Agreement)</i>	2,839.08
2025/26	Window cleaning <i>(proportion recoverable from CTH Service Agreement)</i>	300.00
<b>Parish Office IT &amp; Website:</b>		
18/06/2025	IT Annual Maintenance/Microsoft365	4,834.80
05/08/2025	Acrobat Pro Service – Fraud Protection	198.96
<b>Maintenance of Denmans Lane Public Toilets:</b>		
28/08/2025	Purchase of Sanitary Bin	79.51
01/03/2026	Annual Service Contract: Air Fresheners/Sanitary Bins	1,725.25
02/03/2026	Repairs to Cubicle Floors	2,816.00
10/03/2026	Replacement WC Lock & Handle	219.46
27/03/2026	Door Service 25 Mar 2026	550.75
27/03/2026	Replacement Handle and Lock	525.05
2025/26	Hygiene Services	227.00
2025/26	Daily Cleaning Service	16,200.00
<b>Streetlighting:</b>		
23/02/2026	Lighting Repairs: Col 10 Brook way LED Gear Tray	325.00
2025/2026	Annual Maintenance Contract (Payment split May & Oct)	1,279.04

**Wilderness Field:**

21/08/2025	Flail Cut 18 Aug 2025	800.00
25/02/2026	Planting of Quercus Robur 175-240cm CG	66.66
25/03/2026	Tree Survey 23 Mar 2026	892.00
31/03/2026	Tree Location Plan/Arb Report	428.00

**Village Orderly Equipment:**

01/12/2025	Bosch GLI 18V-300 Torch	32.48
02/12/2025	Jackery Portable Power Station	125.83

**Village Clock:**

31/03/2026	Contribution towards repair Costs January 2026	730.80
------------	--	--------

**BORROWINGS**

As of 31 March 2026, the following loan was outstanding:

Public Works Loan Board:

	£
Amount borrowed	300,000
Principal loan repaid to date	<u>260,000</u>
	£ <u>40,000</u>

Interest paid to date: £55,055.00

**LEASES**

As of 31 March 2026, the following leases/hire agreements were in operation:

<b>Lessor</b>	<b>Purpose</b>	<b>Amount Payable £ (Net of VAT)</b>	<b>Year of Expiry</b>
PEAC (UK) Limited	Photocopier	£195.13 per quarter	2030
Mercedes-Benz Financial Services	Vehicle	£236.89 per month	2027

**DEBTS OUTSTANDING**

On 31 March 2026, the following debts were outstanding and due to the Council.

	<b>Number</b>	<b>Value (£)</b>
HMRC VAT Refund	1	3,509.56
Less than 3 months old	1	477.32
3-6 months old	1	487.00
6-9 months old	0	0.00
9-12 months old	3	59.50
12 months +	0	0.00

**ADVERTISING AND PUBLICITY**

The following costs (net of VAT) were incurred in the year:

	£
Annual Report: Lindfield Life July 2025 Edition	300.00
Newsletter: 20 mph Update Lindfield Life September 2025	150.00
Newsletter: Lindfield Life October 2025	300.00
Advert: Lindfield Life November 2025 Edition	50.00
Newsletter: Lindfield Life January 2026 Edition	300.00
Newsletter: Lindfield Life March 2026 Edition (Precept)	150.00
Newsletter: Lindfield Life April 2026	320.00
Mailchimp: Community Engagement	216.56
Recruitment Deputy Parish Clerk	511.00
Promotional Material: 20 mph campaign	282.00
Advert: VJ Public Exhibition	150.00
Article: Councillor co-option vacancy Lindfield Life Aug25	150.00

**AGENCY WORK**

The Council undertook no agency work on behalf of other authorities during the year.

**CONTINGENT LIABILITIES**

There were no liabilities.

**PENSIONS**

During the year, the Council made a total contribution of £17,510.50 to the West Sussex County Council LGPS.

**GENERAL FUND AS AT 31 MARCH 2026**

	£
Opening Balance as of 1 April 2025	203,192
Add: Net surplus	<u>36,381</u>
General Fund as of 31 March 2026	£239,573

Signed .....

(Chair)

(Responsible Financial Officer)

Date: 2026



## **Full Council**

**18 June 2026**

**Item 10**

**Lindfield Parish Council**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

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

**NOTICE**

**1. Date of announcement Friday 19 June 2026**

**2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.**

**Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:**

**(b) Andrew Funnell, Parish Clerk,  
Lindfield Parish Council, Clock Tower House, Lindfield Enterprise Park, Lewes Road, Lindfield, West  
Sussex, RH16 2LH**

commencing on (c) **Monday 22 June 2026**

and ending on (d) **Friday 31 July 2026**

**3. Local government electors and their representatives also have:**

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

**4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:**

**Moore East Midlands (Ref AP/HD)  
Rutland House  
Minerva Business Park  
Lynch Wood  
Peterborough  
PE2 6PZ**



**5. This announcement is made by (e) Tracy Ely, Responsible Financial Officer**

## **LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS**

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

### **The basic position**

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

### **The right to inspect the accounting records**

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

### **The right to ask the auditor questions about the accounting records**

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

### **The right to make objections**

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

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

### **A final word**

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



## **Full Council**

**18 June 2026**

**Item 11**



## Internal Audit Services for Town and Parish Councils

### Overview of Services

As part of our comprehensive support for town and parish councils, **Mulberry Local Authority Services (LAS) Ltd** provides a professional **internal audit service**. This is delivered in full compliance with the **Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide**, reflecting current guidelines and accounting standards.

### Audit Schedule

We generally carry out **two audits per year** as standard:

- **Interim Audit:** Focuses on **governance and accountability**, including procedural aspects such as Financial Regulations, Standing Orders, risk assessments, internal control systems, and policies.
- **Final Audit:** Concentrates on **financial matters**, including verification of the Annual Governance and Accountability Return (AGAR) and all supporting documentation for submission to external auditors.

This two-stage approach allows councils to **identify and address weaknesses** before the final internal audit report is completed.

### Flexible and Responsive Service

We understand that each council has unique needs, so we're happy to offer **customised audit visit schedules** and respond to queries throughout the year. Our flexible service ensures your council receives the support it requires when it's needed most.

### Sector Expertise and Independence

Mulberry LAS are founder members of the **Internal Audit Forum**, who work in partnership with the National Association of Local Councils (NALC) to promote continuous internal audit improvement in the local council sector.

One of our directors, Mark Mulberry, is the internal audit representative on the SAPPP, which is responsible for issuing proper practices about governance and accounts of smaller authorities.

Mulberry LAS, previously operating as part of **Mulberry & Co**, has over **20 years of experience** in conducting internal audits for local councils. Our auditors have deep sector knowledge and can rotate between clients to ensure **full independence** throughout your engagement.

In the 2025/26 financial year, we supported more than **350 councils** with their internal audit requirements, including:

- Small councils exempt from limited assurance reviews
- Larger town and parish councils managing **multi-million-pound budgets** and **complex financial systems**

Audits are conducted **either on-site or remotely**, based on your council's preferences and circumstances.

We publish on our website an **annual internal audit guide**, which enables our councils to prepare for their audits by providing details of the information we review at each visit and reminding them of the publication requirements on the council's website.

### **Fees and Charges**

Our pricing for internal audits for the financial year commencing **1 April 2026** is as follows:

- Precept below £1 million - **£80 per hour + VAT**
- Precept £1 million and above - **£85 per hour + VAT**
- **Travel costs** (for on-site visits) are billed at the standard prevailing **HMRC rate**
- No charges for travel time

Audit duration depends on your council's financial complexity. Once appointed, your assigned auditor will be happy to discuss a **personalised estimate** and timeline.

### **Engagement Options**

We offer **one-year** and **three-year** engagement periods. If you commit to a **three-year term**, we guarantee that your hourly rate will remain **fixed for the full duration** of the agreement.

### **Added Benefits**

As a client of Mulberry LAS, you will gain access to **discounted rates** on our **training programme for officers and councillors**. Details of upcoming courses can be found at:

[www.mulberrylas.co.uk/training-programme](http://www.mulberrylas.co.uk/training-programme)

### **Contact Us**

If you have any questions or require further information, please don't hesitate to get in touch. We look forward to supporting your council's internal audit needs.

## Tracy Ely

---

**From:** Andy Beams  
**Sent:** 09 June 2026 22:38  
**To:** Tracy Ely  
**Cc:** Andrew Funnell  
**Subject:** Re: Audit Quote 2026/27 Onwards

**Follow Up Flag:** Flag for follow up  
**Flag Status:** Flagged

Hi Tracy

Thanks for your email.

Yes - if you choose the 3-year engagement period, then the hourly rate quoted is fixed throughout the term.

kind regards

Andy Beams  
Director, Mulberry Local Authority Services Ltd  
Tel: 07428 647069  
Web: [www.mulberrylas.co.uk](http://www.mulberrylas.co.uk)



Members of the [Internal Audit Forum](#)



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Mulberry Local Authority Services Ltd, Eastgate House, Dogflud Way, Farnham, Surrey GU9 7UD. Company Number: 15566682. Directors: Mark L Mulberry BA (Hons) FCCA CTA, Nicky Mulberry, Andy Beams CiLCA, Anna Beams CiLCA.

---

**From:** Tracy Ely <t.ely@lindfieldparishcouncil.gov.uk>  
**Sent:** 08 June 2026 13:00  
**To:** Andy Beams <andy@mulberrylas.co.uk>  
**Cc:** Andrew Funnell <a.funnell@lindfieldparishcouncil.gov.uk>  
**Subject:** RE: Audit Quote 2026/27 Onwards

Hello Andy,

Many thanks for your email of 3 June 2026 enclosing a quote for internal audit services for 2026/27 onwards, together with confirmation of a fee for Rialtas shutdown.

We would very much like to present these details to our members for consideration at our forthcoming Full Council meeting. Would the internal audit costs shown relate to a three-year engagement period please?

Thank you for your kind attention.

Regards,  
Tracy Ely  
Responsible Financial Officer

Clock Tower House, Lindfield Enterprise Park, Lewes Road, Lindfield, West Sussex RH16 2LH  
Telephone 01444 484115

**Lindfield Parish Council** comprises twelve councillors:

Amy Beecroft · William Blunden · Irene Burns · Linda Grace · Amanda Matthews · Stuart Nisbett  
Roger Pickett · Valerie Upton · Trevor Webster · Ian Wilson · Cavan Wood · David Woolley  
who can be contacted by email in the format: [initial.surname@lindfieldparishcouncil.gov.uk](mailto:initial.surname@lindfieldparishcouncil.gov.uk)



My usual **working days are Monday, Tuesday and Thursday from 9.00 to 13.00 hours** and my mailbox is not monitored in my absence. The [clerks@lindfieldparishcouncil.gov.uk](mailto:clerks@lindfieldparishcouncil.gov.uk) email is monitored during office hours.

Please consider the environment before printing this email or attachments  
The views expressed within this email and any attachments are not necessarily the views or policies of Lindfield Parish Council. The information contained in this email may be subject to public disclosure under the Freedom of Information Act 2000. Unless the information is legally exempt from disclosure, we cannot guarantee that we will not provide the whole or part of this email to a third party making a related subject matter request.

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**From:** Andy Beams  
**Sent:** 03 June 2026 12:49  
**To:** Parish Clerk; Tracy Ely  
**Subject:** Audit Quote

Hi

Attached quote for internal audit services for 2026/27 onwards.

Fee for Rialtas shutdown is £95 per hour + VAT - likely to take no more than 2 hours.

Kind regards

Andy Beams  
Director, Mulberry Local Authority Services Ltd  
Tel: 07428 647069  
Web: [www.mulberrylas.co.uk](http://www.mulberrylas.co.uk)



Save the date!  
**FINANCE & GOVERNANCE  
NETWORKING DAY**  
THURSDAY 10<sup>TH</sup> SEPTEMBER 2026  
FELBRIDGE HOTEL, EAST GRINSTEAD  
BOOKINGS OPEN JUNE 2026...



**SLCC**  
For Local Council Professionals  
Finance Regional Training Seminar 2026  
OFFICIAL SPONSOR

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Mulberry Local Authority Services Ltd, Eastgate House, Dogflud Way, Farnham, Surrey GU9 7UD. Company Number: 15566682. Directors: Mark L Mulberry BA (Hons) FCCA CTA, Nicky Mulberry, Andy Beams CiLCA, Anna Beams CiLCA.