



Sedlescombe Parish Council

To: All Councillors of the Finance Executive Committee

You are hereby summoned to attend the Meeting of the Finance Executive Committee on Tuesday 18th November 2025 at Sedlescombe Village Hall, CR2 at 18:30 when it is proposed to transact the following business.

Signed Jackie Scarff
Proper Officer & RFO to Sedlescombe Parish Council
07531 065469 / clerk@sedlescombe.org.uk

Public participation on matters on the agenda at the chairman's discretion.

End of public participation.

Item	Agenda Item (F25.)	
40.	<ul style="list-style-type: none"> i. To receive apologies & reasons for absence (LGA 1972 s85 (1)) ii. To consider accepting apologies & reasons for absence 	
41.	<p>Interests in accordance with the Localism Act 2011 and the Parish Council Code of Conduct. To receive councillors' declarations of interest regarding matters on the agenda and consider any written requests for dispensation as a result.</p> <ul style="list-style-type: none"> i. Pecuniary Interests ii. Other Interests (Non-Pecuniary) <p>To grant any requests for dispensation as appropriate. Reminder any changes to register of interests should be notified to the clerk immediately.</p>	
42.	To consider the minutes of the meeting on 16 th September 2025 for approval and signing as a true record.	
43.	<p>If the committee wishes to exclude the public for a particular agenda item, the following resolution must be passed:</p> <p>'That under the Public Bodies (Admission to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during the consideration of the following items of business as publicity would be prejudicial to the public interest because of the confidential nature of the business to be transacted.'</p>	
44.	<p>Monthly Finance and Audit Reports</p> <ul style="list-style-type: none"> i. To receive the monthly statement of accounts to 31st October 2025 ii. To receive the bank reconciliations to 31st October 2025 <ul style="list-style-type: none"> a. CCLA b. Lloyds Bank c. Unity Trust Bank d. West Brom iii. To consider for approval invoices received to be paid in November 2025. iv. To note the receipt of the Internal auditors report, agree any actions required and recommend it to full council. v. To discuss the second draft of the budget for next year and agree any actions required. vi. To note the inclusion of a draft forward budget and agree more detailed discussion at the next meeting. 	
45.	To consider the adoption of the updated risk management policy and councils risk assessment.	
46.	To consider the annual report on the councils assets and agree any actions required.	
47.	<p>Reports & Questions</p> <p>To receive reports and questions from Members in brief, including items for next agenda.</p>	

In accordance with The Data Protection Act 2018 all attendees of the meeting are hereby notified that the meeting may be recorded as an aide memoire for the clerk when compiling the minutes. The recordings are held securely and are deleted after the resolution that the minutes are a true and correct record.

Members of the public should be aware that being present at a meeting of the Council or one of its committees or sub-

committees will be deemed as the person having given consent to being recorded (photograph, film or audio recording) at the meeting, by any person present. A person or persons recording the parish meeting are reminded that the "Public Session" period may not be part of the formal meeting and that they should take legal advice for themselves as to their rights to make any recording during that period.

**Bank Reconciliation Statement as at 31/10/2025
for Cashbook 5 - Lloyds Bank**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Lloyds	31/10/2025		108.00
			<u>108.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			108.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			108.00
		Balance per Cash Book is :-	108.00
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Bank Reconciliation up to 31/10/2025 for Cashbook No 6 - Unity Trust Bank

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Clear</u>	<u>Payee Name or Description</u>
20/10/2025			-23,684.00	-23,684.00		R <input type="checkbox"/>	Receipt(s) Banked
20/10/2025	Close WB		23,684.00	23,684.00		R <input type="checkbox"/>	Receipt(s) Banked
		<u>0.00</u>	<u>0.00</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Bank Reconciliation up to 31/10/2025 for Cashbook No 6 - Unity Trust Bank

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Clear</u>	<u>Payee Name or Description</u>
02/10/2025	BACS	1,064.40		1,064.40		R <input type="checkbox"/>	Shakespeare Martineau LLP
03/10/2025	DD	13.70		13.70		R <input type="checkbox"/>	British Gas
06/10/2025	SO	1.00		1.00		R <input type="checkbox"/>	Castle Water
09/10/2025	DD	6.24		6.24		R <input type="checkbox"/>	Yu Energy
09/10/2025	DD	111.12		111.12		R <input type="checkbox"/>	NEST Pensions
14/10/2025			5.00	5.00		R <input type="checkbox"/>	Receipt(s) Banked
14/10/2025			1.00	1.00		R <input type="checkbox"/>	Receipt(s) Banked
15/10/2025	DD	46.80		46.80		R <input type="checkbox"/>	Beaming Ltd
20/10/2025	SO	1,150.00		1,150.00		R <input type="checkbox"/>	Clerk
20/10/2025			23,684.00	23,684.00		R <input type="checkbox"/>	Receipt(s) Banked
21/10/2025	DD	65.28		65.28		R <input type="checkbox"/>	Uniserve (South East) Ltd
22/10/2025	BACS	246.82		246.82		R <input type="checkbox"/>	Clerk
22/10/2025	BACS	3,127.76		3,127.76		R <input type="checkbox"/>	HMRC
22/10/2025	BACS	90.00		90.00		R <input type="checkbox"/>	Joanne Cosson Domestic
22/10/2025	BACS	36.00		36.00		R <input type="checkbox"/>	Maiden Accountancy Services
22/10/2025	BACS	2,490.83		2,490.83		R <input type="checkbox"/>	Clear Councils
22/10/2025	BACS	480.00		480.00		R <input type="checkbox"/>	Philip R Dann Ltd
29/10/2025	DD	22.89		22.89		R <input type="checkbox"/>	KLANA
31/10/2025	DDR	6.00		6.00		R <input type="checkbox"/>	Unity Trust Bank
31/10/2025			1,060.00	1,060.00		R <input type="checkbox"/>	Receipt(s) Banked
31/10/2025			668.89	668.89		R <input type="checkbox"/>	Receipt(s) Banked
		<u>8,958.84</u>	<u>25,418.89</u>				

Signatory 1:

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NameSignedDate

**Bank Reconciliation Statement as at 31/10/2025
for Cashbook 6 - Unity Trust Bank**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity Trust	31/10/2025		43,957.02
			<u>43,957.02</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			43,957.02
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			43,957.02
		Balance per Cash Book is :-	43,957.02
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Sedlecombe Parish Council

Bank - Cash and Investment Reconciliation as at 31 October 2025

Confirmed Bank & Investment Balances

Bank Statement Balances

31/10/2025	West Brom Savings Account	0.00
31/10/2025	Lloyds	108.00
31/10/2025	Unity Trust	43,957.02
31/10/2025	CCLA Deposit fund	150,025.73

194,090.75

Receipts not on Bank Statement

0.00

Closing Balance

194,090.75

All Cash & Bank Accounts

1	Barclays Current Bank A/c	0.00
2	BarclaysActive Saver	0.00
3	West Bromich	0.00
5	Lloyds Bank	108.00
6	Unity Trust Bank	43,957.02
7	CCLA	150,025.73

Other Cash & Bank Balances

0.00

Total Cash & Bank Balances

194,090.75

Bank Reconciliation up to 31/10/2025 for Cashbook No 7 - CCLA

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Clear</u>	<u>Payee Name or Description</u>
02/10/2025			450.68	450.68		R <input checked="" type="checkbox"/>	Receipt(s) Banked
		<u>0.00</u>	<u>450.68</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

**Bank Reconciliation Statement as at 31/10/2025
for Cashbook 7 - CCLA**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
CCLA Deposit fund	31/10/2025		150,025.73
			<u>150,025.73</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			150,025.73
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			150,025.73
		Balance per Cash Book is :-	150,025.73
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Statement of Account

Mrs Jackie Scarff
The Red House
Lower Street Ninfield
TN33 9ED

5 November 2025

Account name: **Sedlescombe Parish Council**
Account number: **PS1008576-001**
Statement period: **30/09/2025 to 31/10/2025**

Account summary

Total valuation as at 31 October 2025 **£150,025.73**
Total valuation as at last statement at 30 September 2025 **£149,575.05**

Holdings as at 31 October 2025

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	150,025.7300	£1.00	£150,025.73
Total value			£150,025.73

Transactions for the period from 30 September 2025 to 31 October 2025

Public Sector Deposit Fund SC4 - Public Sector

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
02/10/2025	Income Reinvestment	450.6800	£1.0000	£450.68

Correspondence address: PO Box 12892, Dunmow, Essex CM6 9DL

clientservices@ccla.co.uk Freephone 0800 022 3505 www.ccla.co.uk

Fund documentation is available at www.ccla.co.uk/investments, or may be requested from our Client Services team. Telephone calls are recorded.
CCLA Investment Management Limited (registered in England & Wales, No. 2183088) is authorised and regulated by the Financial Conduct Authority.
Registered address: One Angel Lane, London EC4R 3AB.

The average Fund yield for this period was 4.01% p.a.

Income for the period is as follows:

Month	Date paid	Method	Amount (£)	Destination
Oct 2025	04/11/2025	Reinvestment	£510.47	PS1008576-001

All CCLA forms are available on our website: www.ccla.co.uk/resources/client-documentation. Please ensure that you download and use the latest available form to make any transaction or amendment. Using an old form will result in the instruction being rejected.

Before making any additional investments into CCLA funds, please read the most recent version of the relevant fund's key information document (KID). KIDs can help investors understand the nature, risks, costs, potential gains and potential losses of fund, and compare the fund with other products. The KIDs for our funds are available in the investments section of our website at, www.ccla.co.uk. Or, you can ask us to send you copies, free of charge, by emailing our Client Services team at clientservices@ccla.co.uk.

Please keep all documents (including this statement) safe as you may need to refer to the information in the future.

If you would like to discuss any of the information on your statement please contact Client Services.

A glossary of terms used in this communication is available on www.ccla.co.uk/glossary. If you would like the information in an alternative format or have any queries, please call us on **0800 022 3505** or email us at clientservices@ccla.co.uk.

Bank Reconciliation up to 31/10/2025 for Cashbook No 5 - Lloyds Bank

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Clear</u>	<u>Payee Name or Description</u>
20/10/2025	DDR	4.25		4.25		R <input type="checkbox"/>	Lloyds Bank
27/10/2025	DDR	-4.25		-4.25		R <input type="checkbox"/>	Lloyds Bank
27/10/2025	DDR	25.00		25.00		R <input type="checkbox"/>	Lloyds Bank
27/10/2025	DDR	-25.00		-25.00		R <input type="checkbox"/>	Lloyds Bank
27/10/2025			25.00	25.00		R <input type="checkbox"/>	Receipt(s) Banked
29/10/2025	DDR	4.25		4.25		R <input type="checkbox"/>	Lloyds Bank
29/10/2025	DDR	-4.25		-4.25		R <input type="checkbox"/>	Lloyds Bank
29/10/2025	DDR	4.25		4.25		R <input type="checkbox"/>	Lloyds Bank
		<u>4.25</u>	<u>25.00</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

**Bank Reconciliation Statement as at 31/10/2025
for Cashbook 3 - West Bromich**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
West Brom Savings Account	31/10/2025		0.00
			<hr/> 0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Bank Reconciliation up to 31/10/2025 for Cashbook No 3 - West Bromich

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Clear</u>	<u>Payee Name or Description</u>
20/10/2025	Close WB	23,684.00		23,684.00		R <input checked="" type="checkbox"/>	Unity Trust Bank
		<u>23,684.00</u>	<u>0.00</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate



Mrs J Scarff
Sedlescombe Parish Council
The Red House
Lower Street
Ninfield, Battle
East Sussex
TN33 9ED

10 November 2025

Dear Jackie

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

Executive summary

Following completion of our interim internal audit on 10 November 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines, and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

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

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

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

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

Regulation

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

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

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

Independence and competence

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

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

Engagement Letter and inherent risk assessment

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

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

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

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

The audit was conducted remotely with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website www.sedlescombeparishcouncil.gov.uk

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

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

I reviewed the nominal ledger entries for the period 1 April to 31 March to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

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

The External Auditor's Report for 2024/25 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 16 September 2025 (minute ref F25 47vii).

I note the council received and considered the previous internal auditor report at the council meeting held on 20 May 2025 (minute ref C25 57v).

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"

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

Confirm that the council is compliant with GDPR

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

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

Assertion 10 - Digital and data compliance

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

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

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

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

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

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

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

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

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

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

Confirm that the council is compliant with the relevant transparency code

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

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure with terms of reference published on the council website, along with a diary of future meeting dates and historic agendas and minutes for council and committee meetings.

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

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

I note that the non-confidential supporting documents are included with the agendas on the website in accordance with the requirements of the Information Commissioner's Office.

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

Minutes are uploaded to the council website, and the website page contains a statement that 'All Minutes are draft until approved at the next meeting.'

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 20 May 2025 (minute ref C25 50).

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 20 May 2025 (minute ref C25 50). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the council also has a Scheme of Delegation to support the Financial Regulations.

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

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

FR 6.15 *Individual purchases within an agreed budget for that type of expenditure may be authorised by:*

the Clerk, under delegated authority, for any items below £1000 excluding VAT.

the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,000 excluding VAT.

a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT

in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.

the council for all items over £5,000;

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

FR 6.18 *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.*

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate.

I note that council agendas include a section covering financial reporting and includes councillors receiving monthly statements of accounts, bank reconciliations, lists of payments and updated to earmarked reserves. The supporting financial reports are published on the website along with the agendas and this provides councillors with sufficient financial information to make informed decisions.

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

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

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2025 which showed a refund amount due of £668.89 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 31 October 2025. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor

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

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

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

- FR 3.1** *The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*
- FR 3.2** *The RFO shall prepare, for approval by the finance executive committee, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*
- FR 3.3** *When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.*
- FR 3.4** *At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council has a risk assessment process in place, which was last reviewed and approved by council on 20 May 2025 (minute ref C25 50). The Risk Assessment Register, which is published on the council website, includes a risk matrix to determine a risk assessment rating, and explains the council's approach to the management of assesses risks.

The register then considers potential risks within different areas of the council's operations, identifies specific risks within each area, determines the risk rating using the risk matrix, lists the existing controls in place, any additional controls required, a timeframe for action and who is responsible for each action.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities.

I note the council also has an adopted Internal Control Policy, which was reviewed and adopted by council in April 2025. This further underpins the council's approach to risk and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Ecclesiastical Insurance, through Clear Councils, which covers the year under review. The policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £500,000 which is sufficient for a council of this size.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

The council set a precept of £70,000 for 2025/26. With a tax base of 689.08, this equates to a band D equivalent of £101.58 (compared to the average in England of £92.92).

The Clerk confirmed that the 2026/27 budget setting process is underway. The draft budget will be considered at the Finance Committee meeting scheduled for 18 November and their recommendation put to the council meeting scheduled for 16 December for approval.

The budget report dated 31 October 2025 shows income reported as 100% of budget and expenditure at 40%, suggesting that the budget has been accurately set and carefully monitored throughout the year. There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

At the date of the interim audit, the council held circa £121,000 in earmarked reserves, spread across a range of clearly identifiable projects, including amounts received from Community Infrastructure Levy (CIL) which are identified separately. I checked the purpose of these earmarked reserves with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

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

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

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

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

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

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

I note the council has an adopted Reserves Policy, which was reviewed and approved by the council in April 2025. This includes the stated objective *'The council's current policy is to work towards a general reserve fund equal to at least 6 months of the current precept.'*

A review of the general reserve balance will be conducted as part of the final internal audit to confirm compliance with the council's adopted policy and the recommended guidance.

E. INCOME

Internal audit requirement

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

Audit findings

Apart from the precept, the council's only other significant income source is hiring fees for the pavilion. A review of the income and expenditure report dated 31 October 2025 shows hire fees reported as 61.6% of budget for the year to date, which is in line with expectations.

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

FR 14.2 states *'The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.'*

At the meeting of the Sports Executive Committee held on 26 June 2025, it was resolved to keep the hire fees the same for the current year (minute ref 45).

F. PETTY CASH

Internal audit requirement

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

Audit findings

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

G. PAYROLL

Internal audit requirement

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

Audit findings

The clerk is the only employee of the council and has a signed contract of employment, based on the NALC template, and the council is a member of the Nest pension scheme.

Payroll is processed is outsourced to a third party, who complete all the PAYE calculations and provide the information to the Clerk each month. I reviewed the payroll summary and payslips for the previous two months and the payroll deductions appear correct. I was able to confirm that HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

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

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

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

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

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

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

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

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

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

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

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

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

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

The council has a fixed asset register in place, maintained in a tabular format, which includes a description of each asset, its original or proxy cost, custodian details, insurance values, details of any disposals or agreements relevant to the asset and date of disposal where applicable. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register, and the asset register is published on the council website.

There have been no additions to date for the current financial year, and at the final internal audit I will test for accurate recording of the original net purchase price for any new assets.

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

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

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

d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.

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

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

The council has adopted an Annual Investment Strategy Policy to support its future decision making on placement of funds in accordance with the statutory guide. The policy was most reviewed and adopted by the council in April 2025.

The council has no borrowing through the PWLB.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Financial Regulation 3.6 states '*At least once a quarter, and at each financial year end, a member shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Executive and General Purposes Committee or the Council.*'

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

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

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

The council holds accounts with Lloyds, Unity Trust, West Bromwich and the CCLA. At the date of the interim audit, the balances held with Lloyds, Unity Trust and West Bromwich are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council is reminded that the CCLA is not covered by the FSCS.

J. YEAR END ACCOUNTS

Internal audit requirement

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

Audit findings

To be tested at the final internal audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

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

Audit findings

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

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Audit findings

The council is reminded that the following requirements apply.

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

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

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

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

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

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

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

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

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

Audit findings

Inspection – key dates	2024/25 Actual
Date AGAR signed by council	20 May 2025
Date inspection notice issued	21 May 2025
Inspection period begins	3 June 2025
Inspection period ends	14 July 2025
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

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

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

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

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

Before 1 July 2025 authorities must publish:

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

Not later than 30 September 2025 authorities must publish:

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

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

Audit findings

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

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

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

O. TRUSTEESHIP

Internal audit requirement

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

Audit findings

The council is the trustee of the Public Playing Field and Recreation Ground (charity number 305305). I reviewed the information available on the Charity Commission website and was able to confirm that all reporting is up to date and that the council is correctly listed as the sole trustee.

Due to the financial size of the council, no independent examination of the charity accounts is required.

The council has met its responsibilities as a trustee.

Achievement of control assertions at final internal audit date

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

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

Should you have any queries please contact me directly on andy@mulberrylas.co.uk or 07428 647069

Yours sincerely



Andy Beams

Director, Mulberry Local Authority Services Ltd

Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
None		



Sedlescombe Parish Coun
C/O P Glew Kagiso 36 Park Shaw
Sedlescombe
Battle
East Sussex
TN33 0PP

17 October 2025

To whom it may concern

BUSINESS ACCOUNT - Account No. 19260944

Your account closure

Thank you for your recent request to close your account. Confirmation of the closure is detailed below.

Date	Transaction Description	Transaction Amount
17/10/2025	Payee Name: Sedlescombe Parish Ref: Wbbs19260944	£23,684.00

Need any help?

If you require any more information about your account, please give our Savings team a call on 0345 241 3785 (we are open Monday to Friday 8.30 to 7.00pm; Saturday 8.30am to 12.30pm).

Yours faithfully

Alex Windle
Chief Customer Officer

SAV0798 27R V1

Bank Reconciliation up to 30/10/2025 for Cashbook No 3 - West Bromich

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Clear</u>	<u>Payee Name or Description</u>
13/10/2025			288.13	288.13		R <input checked="" type="checkbox"/>	Receipt(s) Banked
		<u>0.00</u>	<u>288.13</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Annual Budget - By Centre

Note: Spend Against Budget 25 26

		<u>Last Year - 2024 25</u>		<u>Current Year 2025 26</u>				<u>Next Year 2026 27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
100	General Income									
1076	Precept	67,650	67,650	70,000	70,000	70,000	0	73,000	0	0
1090	Interest Received	150	574	250	3,117	5,000	0	7,000	0	0
1092	Lottery income	60	52	60	35	60	0	60	0	0
1110	Advertising Income	800	537	800	0	800	0	800	0	0
1130	Grants & Donation Received	0	0	0	500	500	0	0	0	0
1990	Other Income	0	1,131	0	25	0	0	0	0	0
	Total Income	68,660	69,944	71,110	73,677	76,360	0	80,860	0	0
	Movement to/(from) Gen Reserve	68,660	69,944	71,110	73,677	76,360		80,860		
110	Administration									
1130	Grants & Donation Received	0	1,500	0	0	0	0	0	0	0
	Total Income	0	1,500	0	0	0	0	0	0	0
4000	Staff Salary	16,000	13,661	16,480	8,249	15,000	0	16,500	0	0
4030	PAYE and NI	6,800	8,335	7,000	3,128	7,000	0	7,000	0	0
4040	Pension	1,060	1,082	1,200	634	1,200	0	1,200	0	0
4050	Staff office allowance	504	517	517	301	517	0	517	0	0
4080	Training	300	130	300	0	300	0	300	0	0
4090	Members Allowance	200	0	200	0	200	0	0	0	0
4100	Bank Charges	72	71	72	59	72	0	72	0	0
4110	Audit Fees	800	575	800	550	800	0	800	0	0
4120	Professional Fees	180	1,353	160	211	160	0	160	0	0
4130	Subscriptions & Memberships	650	630	650	620	650	0	750	0	0
4140	Insurance	2,000	1,825	2,500	2,491	2,500	0	2,700	0	0

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Annual Budget - By Centre

Note: Spend Against Budget 25 26

		<u>Last Year - 2024 25</u>		<u>Current Year 2025 26</u>				<u>Next Year 2026 27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4150	Stationery	250	200	250	11	250	0	250	0	0
4160	Postage	50	48	65	6	60	0	65	0	0
4170	Telephone	1,000	147	600	200	360	0	500	0	0
4180	Website	500	251	500	243	500	0	400	0	0
4190	IT Hardware	0	583	300	0	300	0	300	0	0
4195	Software, emails	1,200	1,117	1,300	715	1,300	0	1,300	0	0
4200	Printing	1,400	1,354	1,600	650	1,600	0	1,600	0	0
4210	Grants or Donation Paid	100	25	100	250	250	0	100	0	0
4220	Election Costs	0	0	0	0	0	0	500	0	0
4225	Travel	100	0	0	0	0	0	0	0	0
4245	Entertainment	418	418	500	80	500	0	500	0	0
4250	Hall Hire	415	393	300	240	400	0	350	0	0
4260	Neighbourhood Plan	0	0	0	0	7,000	0	2,000	0	0
4430	Repairs & Maintenance	457	457	500	0	500	0	500	0	0
4510	Electricity	300	0	0	0	0	0	0	0	0
4710	Equipment	0	302	0	0	0	0	0	0	0
4990	Sundries	0	0	0	41	41	0	0	0	0
Overhead Expenditure		34,756	33,474	35,894	18,680	41,460	0	38,364	0	0
Movement to/(from) Gen Reserve		(34,756)	(31,974)	(35,894)	(18,680)	(41,460)		(38,364)		
120	Amenities									
4120	Professional Fees	0	885	0	0	0	0	0	0	0
4400	Grass Cutting	3,200	3,530	3,500	0	4,000	0	4,000	0	0
4410	Trees	1,000	0	1,000	0	1,000	0	0	0	0
4420	Dog Bins	450	449	470	475	474	0	495	0	0

Continued on next page

Annual Budget - By Centre

Note: Spend Against Budget 25 26

		<u>Last Year - 2024 25</u>		<u>Current Year 2025 26</u>				<u>Next Year 2026 27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4425	Litter Bins	0	1,114	0	0	0	0	0	0	0
4430	Repairs & Maintenance	1,000	843	1,000	0	1,000	0	1,000	0	0
4435	Village Amenities	0	9	0	0	0	0	0	0	0
4440	Bus Shelters	1,000	0	0	0	0	0	0	0	0
4470	Maintenance of assets	2,000	0	2,000	0	2,000	0	1,500	0	0
	Overhead Expenditure	8,650	6,830	7,970	475	8,474	0	6,995	0	0
6000	plus Transfer from EMR	0	-4,300	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(8,650)	(11,130)	(7,970)	(474)	(8,474)		(6,995)		
122	VH Carpark									
4120	Professional Fees	0	0	0	721	1,600	0	0	0	0
	Overhead Expenditure	0	0	0	721	1,600	0	0	0	0
	Movement to/(from) Gen Reserve	0	0	0	(721)	(1,600)		0		
125	Sports Pavilion									
1130	Grants & Donation Received	15,000	16,573	0	0	0	0	0	0	0
1140	Hire Fees	7,000	4,990	7,500	5,680	7,500	0	8,000	0	0
	Total Income	22,000	21,563	7,500	5,680	7,500	0	8,000	0	0
4105	Membership charge - Utilities	24	24	24	2	2	0	0	0	0
4171	Wifi	0	0	540	1,873	2,200	0	500	0	0
4245	Entertainment	0	0	0	51	0	0	0	0	0
4400	Grass Cutting	624	2,026	1,200	15	1,200	0	1,200	0	0
4401	Hedge Cutting	0	0	0	400	0	0	0	0	0
4410	Trees	500	1,616	500	0	500	0	0	0	0

Continued on next page

Annual Budget - By Centre

Note: Spend Against Budget 25 26

		<u>Last Year - 2024 25</u>		<u>Current Year 2025 26</u>				<u>Next Year 2026 27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4415	Ditch & Hedge cutting	420	370	500	0	500	0	500	0	0
4430	Repairs & Maintenance	2,000	3,135	6,500	76	6,500	0	6,500	0	0
4431	Cleaning	1,700	1,150	1,000	335	1,000	0	1,000	0	0
4432	Pavilion supplies	200	0	0	77	150	0	250	0	0
4450	Car Park - SportsField	400	0	400	0	400	0	550	0	0
4470	Maintenance of assets	15,000	28,830	3,500	0	3,500	0	3,500	0	0
4510	Electricity	600	1,091	600	5	400	0	250	0	0
4520	Gas	300	327	300	298	500	0	400	0	0
4530	Water	300	271	300	7	300	0	300	0	0
4700	Inspections Fees	600	378	600	0	600	0	600	0	0
	Overhead Expenditure	22,668	39,219	15,964	3,138	17,752	0	15,550	0	0
	125 Net Income over Expenditure	-668	-17,656	-8,464	2,542	-10,252	0	-7,550	0	0
6000	plus Transfer from EMR	0	11,092	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(668)	(6,564)	(8,464)	2,542	(10,252)		(7,550)		
126	Sports Pavilion Capital									
4430	Repairs & Maintenance	0	15,733	0	0	0	0	5,000	0	0
	Overhead Expenditure	0	15,733	0	0	0	0	5,000	0	0
6000	plus Transfer from EMR	0	15,733	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	0	0	0	0	0		(5,000)		
130	Red Barn Field									
4415	Ditch & Hedge cutting	0	0	0	360	360	0	360	0	0
4500	Cut & Bale	800	0	800	0	800	0	800	0	0

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Annual Budget - By Centre

Note: Spend Against Budget 25 26

	<u>Last Year - 2024 25</u>		<u>Current Year 2025 26</u>				<u>Next Year 2026 27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure	800	0	800	360	1,160	0	1,160	0	0
Movement to/(from) Gen Reserve	(800)	0	(800)	(360)	(1,160)		(1,160)		
135 East View Terrace									
4430 Repairs & Maintenance	500	0	0	0	0	0	0	0	0
4470 Maintenance of assets	1,000	0	1,000	0	1,000	0	500	0	0
4710 Equipment	200	0	0	0	0	0	0	0	0
Overhead Expenditure	1,700	0	1,000	0	1,000	0	500	0	0
6000 plus Transfer from EMR	0	-1,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(1,700)	(1,000)	(1,000)	0	(1,000)		(500)		
137 Brede Lane Toilets									
4430 Repairs & Maintenance	1,000	0	1,000	0	1,000	0	1,000	0	0
4431 Cleaning	5,500	0	6,000	0	6,000	0	6,500	0	0
4470 Maintenance of assets	0	0	0	0	0	0	5,000	0	0
4510 Electricity	600	0	1,000	0	1,000	0	1,000	0	0
4530 Water	550	0	1,000	0	1,000	0	1,000	0	0
Overhead Expenditure	7,650	0	9,000	0	9,000	0	14,500	0	0
6000 plus Transfer from EMR	0	-7,650	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(7,650)	(7,650)	(9,000)	0	(9,000)		(14,500)		
138 Brede Lane Car Park									
4460 Car Park - Brede Lane	300	0	300	0	300	0	300	0	0
Overhead Expenditure	300	0	300	0	300	0	300	0	0

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Annual Budget - By Centre

Note: Spend Against Budget 25 26

	<u>Last Year - 2024 25</u>		<u>Current Year 2025 26</u>				<u>Next Year 2026 27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve	<u>(300)</u>	<u>0</u>	<u>(300)</u>	<u>0</u>	<u>(300)</u>		<u>(300)</u>		
140 Stag									
4600 Traffic Calming	3,000	7,065	0	2,460	10,000	0	3,500	0	0
Overhead Expenditure	<u>3,000</u>	<u>7,065</u>	<u>0</u>	<u>2,460</u>	<u>10,000</u>	<u>0</u>	<u>3,500</u>	<u>0</u>	<u>0</u>
6000 plus Transfer from EMR	0	3,694	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(3,000)</u>	<u>(3,371)</u>	<u>0</u>	<u>(2,460)</u>	<u>(10,000)</u>		<u>(3,500)</u>		
150 Riverside Playground									
4120 Professional Fees	0	0	0	862	0	0	0	0	0
4410 Trees	800	0	1,000	0	1,000	0	0	0	0
4425 Litter Bins	0	0	1,220	0	1,220	0	1,300	0	0
4430 Repairs & Maintenance	851	5	1,000	0	1,000	0	800	0	0
4470 Maintenance of assets	0	0	0	30	0	0	0	0	0
4535 Riverside MUGA	1,500	0	1,500	0	1,500	0	1,000	0	0
4700 Inspections Fees	100	90	100	95	100	0	100	0	0
4710 Equipment	149	149	0	0	0	0	0	0	0
Overhead Expenditure	<u>3,400</u>	<u>244</u>	<u>4,820</u>	<u>987</u>	<u>4,820</u>	<u>0</u>	<u>3,200</u>	<u>0</u>	<u>0</u>
6000 plus Transfer from EMR	0	-2,300	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(3,400)</u>	<u>(2,544)</u>	<u>(4,820)</u>	<u>(987)</u>	<u>(4,820)</u>		<u>(3,200)</u>		
999 VAT Data									
115 VAT on Receipts	0	9,347	0	1,555	0	0	0	0	0
Total Income	<u>0</u>	<u>9,347</u>	<u>0</u>	<u>1,555</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Annual Budget - By Centre

Note: Spend Against Budget 25 26

		<u>Last Year - 2024 25</u>		<u>Current Year 2025 26</u>				<u>Next Year 2026 27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
515	VAT on Payments	0	8,045	0	2,188	0	0	0	0	0
	Overhead Expenditure	0	8,045	0	2,188	0	0	0	0	0
	Movement to/(from) Gen Reserve	0	1,302	0	(634)	0		0		
	Total Budget Income	90,660	102,355	78,610	80,912	83,860	0	88,860	0	0
	Expenditure	82,924	110,610	75,748	29,009	95,566	0	89,069	0	0
	Net Income over Expenditure	7,736	-8,255	2,862	51,903	-11,706	0	-209	0	0
	plus Transfer from EMR	0	15,269	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	7,736	7,014	2,862	51,903	(11,706)		(209)		

Forward Budget Detail - By Centre

	Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
100 General Income						
1076 Precept	70,000	73,000	75,500	79,500	83,000	87,500
1090 Interest Received	250	7,000	7,210	7,571	7,950	8,348
1092 Lottery income	60	60	62	65	68	71
1110 Advertising Income	800	800	824	865	908	953
Total Income	71,110	80,860	83,596	88,001	91,926	96,872
Net Income over Expenditure	71,110	80,860	83,596	88,001	91,926	96,872
110 Administration						
4000 Staff Salary	16,480	16,500	16,995	17,845	18,737	19,674
4030 PAYE and NI	7,000	7,000	7,210	7,571	7,950	8,348
4040 Pension	1,200	1,200	1,236	1,298	1,363	1,431
4050 Staff office allowance	517	517	533	560	588	617
4080 Training	300	300	309	324	340	357
4090 Members Allowance	200	0	206	216	227	238
4100 Bank Charges	72	72	74	78	82	86
4110 Audit Fees	800	800	824	865	908	953
4120 Professional Fees	160	160	165	173	182	191
4130 Subscriptions & Memberships	650	750	773	812	853	896
4140 Insurance	2,500	2,700	2,781	2,920	3,066	3,219
4150 Stationery	250	250	258	271	285	299
4160 Postage	65	65	67	70	74	78
4170 Telephone	600	500	412	433	455	478
4180 Website	500	400	515	541	568	596
4190 IT Hardware	300	300	309	324	340	357
4195 Software, emails	1,300	1,300	1,339	1,406	1,476	1,550
4200 Printing	1,600	1,600	1,648	1,730	1,817	1,908
4210 Grants or Donation Paid	100	100	100	100	100	100
4220 Election Costs	0	500	500	600	600	500
4245 Entertainment	500	500	515	541	568	596
4250 Hall Hire	300	350	361	379	398	418
4260 Neighbourhood Plan	0	2,000	1,000	1,000	2,000	2,000
4430 Repairs & Maintenance	500	500	500	550	550	600
Total Overhead Expenditure	35,894	38,364	38,630	40,607	43,527	45,490
Net Income over Expenditure	(35,894)	(38,364)	(38,630)	(40,607)	(43,527)	(45,490)
120 Amenities						
4400 Grass Cutting	3,500	4,000	4,120	4,326	4,542	4,769
4410 Trees	1,000	0	0	0	0	0
4420 Dog Bins	470	495	510	536	563	591
4430 Repairs & Maintenance	1,000	1,000	1,000	1,200	1,500	1,500
4470 Maintenance of assets	2,000	1,500	1,700	1,700	1,703	1,788
Total Overhead Expenditure	7,970	6,995	7,330	7,762	8,308	8,648
Net Income over Expenditure	(7,970)	(6,995)	(7,330)	(7,762)	(8,308)	(8,648)
125 Sports Pavilion						

Forward Budget Detail - By Centre

		Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
1140	Hire Fees	7,500	8,000	8,240	8,652	9,085	9,539
	Total Income	7,500	8,000	8,240	8,652	9,085	9,539
4105	Membership charge - Utilities	24	0	0	0	0	0
4171	Wifi	540	500	520	550	568	596
4400	Grass Cutting	1,200	1,200	1,236	1,298	1,363	1,431
4410	Trees	500	0	0	0	0	0
4415	Ditch & Hedge cutting	500	500	515	541	568	596
4430	Repairs & Maintenance	6,500	6,500	6,700	7,100	7,500	8,000
4431	Cleaning	1,000	1,000	1,030	1,082	1,136	1,193
4432	Pavilion supplies	0	250	258	271	285	299
4450	Car Park - SportsField	400	550	567	595	625	656
4470	Maintenance of assets	3,500	3,500	3,605	3,785	3,974	4,173
4510	Electricity	600	250	309	324	340	357
4520	Gas	300	400	361	379	398	418
4530	Water	300	300	309	324	340	357
4700	Inspections Fees	600	600	618	649	681	715
	Total Overhead Expenditure	15,964	15,550	16,028	16,898	17,778	18,791
	Net Income over Expenditure	(8,464)	(7,550)	(7,788)	(8,246)	(8,693)	(9,252)
126	Sports Pavilion Capital						
4430	Repairs & Maintenance	0	5,000	5,000	5,500	5,500	6,000
	Total Overhead Expenditure	0	5,000	5,000	5,500	5,500	6,000
	Net Income over Expenditure	0	(5,000)	(5,000)	(5,500)	(5,500)	(6,000)
130	Red Barn Field						
4415	Ditch & Hedge cutting	0	360	371	390	410	431
4500	Cut & Bale	800	800	824	865	908	953
	Total Overhead Expenditure	800	1,160	1,195	1,255	1,318	1,384
	Net Income over Expenditure	(800)	(1,160)	(1,195)	(1,255)	(1,318)	(1,384)
135	East View Terrace						
4470	Maintenance of assets	1,000	500	515	541	568	596
	Total Overhead Expenditure	1,000	500	515	541	568	596
	Net Income over Expenditure	(1,000)	(500)	(515)	(541)	(568)	(596)
137	Brede Lane Toilets						
4430	Repairs & Maintenance	1,000	1,000	1,500	1,500	2,000	2,000
4431	Cleaning	6,000	6,500	7,250	7,250	7,382	7,751
4470	Maintenance of assets	0	5,000	5,150	5,408	5,678	5,962
4510	Electricity	1,000	1,000	1,030	1,082	1,136	1,193
4530	Water	1,000	1,000	1,030	1,082	1,136	1,193
	Total Overhead Expenditure	9,000	14,500	15,960	16,322	17,332	18,099
	Net Income over Expenditure	(9,000)	(14,500)	(15,960)	(16,322)	(17,332)	(18,099)

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Forward Budget Detail - By Centre

	Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
138 Brede Lane Car Park						
4460 Car Park - Brede Lane	300	300	309	324	340	357
Total Overhead Expenditure	300	300	309	324	340	357
Net Income over Expenditure	(300)	(300)	(309)	(324)	(340)	(357)
140 Stag						
4600 Traffic Calming	0	3,500	3,605	3,785	3,974	4,173
Total Overhead Expenditure	0	3,500	3,605	3,785	3,974	4,173
Net Income over Expenditure	0	(3,500)	(3,605)	(3,785)	(3,974)	(4,173)
150 Riverside Playground						
4410 Trees	1,000	0	0	0	0	0
4425 Litter Bins	1,220	1,300	1,339	1,406	1,476	1,550
4430 Repairs & Maintenance	1,000	800	800	850	900	950
4535 Riverside MUGA	1,500	1,000	1,030	1,082	1,136	1,193
4700 Inspections Fees	100	100	103	108	113	119
Total Overhead Expenditure	4,820	3,200	3,272	3,446	3,625	3,812
Net Income over Expenditure	(4,820)	(3,200)	(3,272)	(3,446)	(3,625)	(3,812)
Total Budget Income	78,610	88,860	91,836	96,653	101,011	106,411
Expenditure	75,748	89,069	91,844	96,440	102,270	107,350
Movement to/(from) Gen Reserve	2,862	(209)	(8)	213	(1,259)	(939)