

CRANLEIGH PARISH COUNCIL - STANDING COMMITTEES AND OBSERVERS ON OUTSIDE BODIES 2025/26

Parish Council	Finance Committee (Max. 7)	Planning Committee (Max. 12)	Personnel Committee (Max. 5)	Property & Asset Committee (Max. 12)	Subject Access Request
Rosemary Burbridge Trevor Cobby John Doyle Mary Ann Johnson Dave Nicholas Liz Townsend Clive Walker*	Trevor Cobby Dave Nicholas** Marc Scully Rowena Tyler Liz Townsend Clive Walker*	Rosemary Burbridge** John Doyle Mary Ann Johnson Dave Nicholas Hannah Nicholson Marc Scully Rowena Tyler* Rowena Tyler** Clive Walker Rowena Tyler Clive Walker**	Rosemary Burbridge* Mary Ann Johnson Hannah Nicholson Marc Scully Rowena Tyler	Rosemary Burbridge Trevor Cobby** Mary Ann Johnson Dave Nicholas* Yvette Nicholson Marc Scully Brian Steel Clive Walker	Dave Nicholas** Marc Scully Liz Townsend Rowena Tyler Clive Walker*

* Chairman
** Vice Chairman

PARISH COUNCIL OBSERVERS

	Observer	Reserve
Chamber of Commerce	M Scully	
Climate Change Lead	M West	
Cranleigh Arts Centre	M Scully	
Cranleigh Brick and Tile Liaison Group	D Nicholas	
Cranleigh Community Fund	R Burbridge	
Cranleigh Health and Wellbeing	M Scully	
Cranleigh Heritage Trust	R Burbridge	
Cranleigh Library	R Burbridge	
Cranleigh Networking Group	E Townsend, R Tyler	
Cranleigh Vallendar Club	M Scully	
Cranleigh Neighbourhood Watch	D Nicholas	
Dementia Friendly Cranleigh	H Nicholson	
Destination Cranleigh	D Nicholas	
Dunstable Advisory Group	Vacancy	
Gatwick - CAGNE	Vacancy	
High Street SCC Working Party	C Walker	
Internal Audit	D Nicholas, C Walker	Rowena Tyler
Knowle Park	R Burbridge, H Nicholson	Rowena Tyler
Leisure Centre	C Walker	
Older Persons Network	R Burbridge	
Performing Arts Group	B Steel	
Remembrance Day	T Cobby	
Rowleys	R Burbridge	
SALC	M Scully, C Walker	
Snoxhall Pavilion Working Party	T Cobby, M A Johnson, D Nicholas, Y Nicholson, M Scully	
Surrey Police	Clerk	
Town and Parish Council meeting (Waverley), 1 Cllr plus Clerk to attend	R Burbridge, C Walker	
VJ Day	T Cobby, M Scully	
Waverley Cycle Forum	D Nicholas	
Wey & Arun Canal	R Burbridge	
Youth Council	B Bell, R Burbridge, J Doyle, M A Johnson, H Nicholson, M Scully, E Townsend, R Tyler	
Youth Lead	B Bell	
Henry Smith Charity - 2 Councillors + 3 independent members	R Burbridge	
	Brian Cheesman	Cathy Gould
	C Walker	Roy Gasper

If you cannot attend a meeting please ensure that you alert either the deputy or the office so that Parish Council Representation is ensured.

Cranleigh Parish Council - Calendar of Meetings 2026/27

2026	
Monday 08 June 2026	Planning Committee
Thursday 18 June 2026	Parish Council Meeting
Monday 22 June 2026	Councillor Training
Monday 29 June 2026	Planning Committee
Thursday 02 July 2026	Property & Asset Committee
Thursday 16 July 2026	Parish Council Meeting
Monday 20 July 2026	Planning Committee
Thursday 30 July 2026	Finance Committee Q1
Monday 10 August 2026	Planning Committee
Tuesday 01 September 2026	Planning Committee
Thursday 17 September 2026	Parish Council Meeting
Monday 21 September 2026	Planning Committee
Thursday 01 October 2026	Property & Asset Committee
Thursday 08 October 2026	Finance Committee Q2
Monday 12 October 2026	Planning Committee
Thursday 15 October 2026	Parish Council Meeting
Monday 02 November 2026	Planning Committee
Thursday 19 November 2026	Parish Council Meeting
Monday 23 November 2026	Planning Committee
Monday 14 December 2026	Planning Committee
Thursday 17 December 2026	Parish Council Meeting
2027	
Thursday 07 January 2027	Property & Asset Committee
Monday 11 January 2027	Planning Committee
Thursday 21 January 2027	Parish Council Meeting
Monday 01 February 2027	Planning Committee
Thursday 04 February 2027	Finance Committee Q3
Thursday 18 February 2027	Parish Council Meeting
Monday 22 February 2027	Planning Committee
Thursday 04 March 2027	Annual Parish Meeting
Monday 15 March 2027	Planning Committee
Thursday 18 March 2027	Parish Council Meeting
Monday 05 April 2027	Planning Committee
Thursday 08 April 2027	Property & Asset Committee
Thursday 15 April 2027	Parish Council Meeting
Monday 26 April 2027	Planning Committee
Thursday 13 May 2027	Finance Committee Q4
Monday 17 May 2027	Planning Committee
Thursday 20 May 2027	Annual Council Meeting



CRANLEIGH PARISH COUNCIL

Council Offices,
Village Way,
Cranleigh,
Surrey,
GU6 8AF
Tel. 01483 272311
E-mail clerk@cranleigh-pc.gov.uk

APPLICATION FOR GRANT

Please read our Grants and Donations Policy before completing this form.

When the form has been completed, please return to the Clerk at the address above.

APPLICATION DETAILS

Organisation Name	Air Ambulance Charity Kent Surrey Sussex (KSS)
Contact Name	Nick Turrell
Position in Organisation	Community Fundraising Manager
Organisation Address	AAKSS, Rochester City Airport, Maidstone Road, Chatham, Kent
Post Code	ME5 9SD
Contact Telephone No	01634 471900
Registered Charity	YES Registration Number 1021367

PROJECT DETAILS

Project Name	HEMS (Helicopter Emergency Medical Service)
Project Location	Throughout Kent, Surrey, and Sussex. Administrative headquarters at Rochester City Airport, helicopters based at Redhill Airfield, Surrey
Project Start Date	April 2026

Project End Date	March 2027, and continuing thereafter	
Total Cost of Project:	£20.8 million annually, £57,000 daily	
Amount Requested*	£500	Percentage of Project Cost% 0.000025%
*Where the amount requested is in excess of £500 kindly advise		
The current level of Reserves held	£ See attached financial summary	
What is the applicants policy for use of those Reserves? <i>[brief outline to be given]</i>	Reserves are a buffer against deficits including temporary declines in income/ constraints on fundraising (e.g. during pandemic, cost-of-living crisis,wars). Their purpose is to ensure the sustainability of our service during adverse circumstances.	

PROJECT COSTS

Has a grant been paid by this Council previously ?	YES
If YES give details:	2025 £500 2024 £500 2023 £300 2022 £300 2021 £300
Do you have funding from other authorities ?	Yes
If YES give details	Grant applications are being submitted to other councils, and the response is very positive and supportive.
Have any fundraising activities been arranged ?	YES Our fundraising efforts include grants, donations, lottery, raffles, legacies, events, sponsorship, business partnerships
Any other relevant additional information to support the request:	Please see covering e-mail, plus attached documentation

GRANT DETAILS

What is the Grant required for ?	
<i>Project Aims [one/two sentences stating overall aim]</i>	Our aim is an end to preventable loss of life from medical emergency.
<i>Project Objectives [state three/four key objectives]</i>	The saving of life in serious medical and trauma emergencies via the delivery of HEMS (Helicopter Emergency Medical Service).
<i>Project Description [outline a clear description of the project]</i>	HEMS brings A&E resources, including doctors and paramedics direct to the patient at the scene of emergency. Some complex surgical interventions can be undertaken there, including heart and chest procedures and administration of anaesthetics and blood transfusions. During rapid transfer to the most appropriate hospital trauma centre, our helicopters allow for 360-degree patient access, which enables our crews to carry out several procedures in-flight. We bring the hospital to the patient when every second counts.

Implementation	
Which Organisation will be responsible for implementation of the project?	Air Ambulance Charity Kent Surrey Sussex (KSS)
If land/property is involved	NO
Has permission been obtained ?	N/A
Are there any current contracts or leases which may be affected ?	N/A
Who owns the land ?	N/A
Are any other consents required?	N/A

Timings	
When is the grant required by?	April 2026—March 2027
Timetable [kindly provide a timetable to implement the project]	Continuous service during that period, and continuing thereafter.
Date	Milestone

COMMUNITY PARTNERSHIPS

How will the project give prompt and tangible benefit the local community ?
Our service is a very time-sensitive capability, and as such it is a unique resource serving communities throughout Kent Surrey and Sussex. Helicopters and rapid-response vehicles are deployed to deliver prompt and urgent life-saving care.
Who and how many of the local community will benefit ?
In the event of a serious medical or trauma emergency, every resident of Cranleigh could be a potential beneficiary of our life-saving service.
How do you know there is a need for this project ?
Our experience since 1989 is of growing demand, and of increasing complexity of medical interventions we undertake to save lives at the scene of the most serious emergencies.

DECLARATION

I hereby certify that the details supplied in this application are correct and the following information is enclosed (as applicable).

A location plan or site plan	/NO
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Copy of organisation's latest audited accounts	YES
Copy of constitution or set of rules	YES
Evidence of any permissions or consents	NO
Estimates/quotations to support the request (Projects over £1,000 require evidence that three estimates/quotations have been sought. Projects under £1,000 require evidence of two estimates/quotations	NO

Signed: <i>Nick Turrell</i>	Date: 13/04/2026
Position in Organisation: Community Fundraising Manager	



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Council Offices,
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Cranleigh,
Surrey,
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Tel. 01483 272311
E-mail clerk@cranleigh-pc.gov.uk

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When the form has been completed, please return to the Clerk at the address above.

APPLICATION DETAILS

Organisation Name	The Teen Project	
Contact Name	Emily Verardi	
Position in Organisation	Founder/ CEO	
Organisation Address	Upper Ground Floor, 18 Farnham Road, GUILDFORD	
Post Code	GU1 4XA	
Contact Telephone No		
Registered Charity	YES / NO	

PROJECT DETAILS

Project Name	The Teen Project	
Project Location	Cranleigh Leisure Centre	
Project Start Date	3 rd November 2026	
Project End Date	8 th December 2026	
Total Cost of Project:	£3,000	
Amount Requested*	£1,500	Percentage of Project Cost% 50%

*Where the amount requested is in excess of £500 kindly advise	
The current level of Reserves held	£12,000
What is the applicants policy for use of those Reserves? <i>[brief outline to be given]</i>	Our reserves policy ensures financial stability while prioritising frontline delivery. We aim to hold approximately 3 months of unrestricted reserves to: Maintain continuity of programmes during funding gaps or delays Cover essential operating costs (e.g. staffing, safeguarding, insurance) Support cash flow where funding is received in arrears Enable planned, responsible growth in response to demand We keep reserves proportionate and reinvest any surplus into delivery, access, and impact. Reserves are reviewed regularly by leadership and trustees to ensure they remain appropriate.

PROJECT COSTS

Has a grant been paid by this Council previously ?	YES / NO
If YES give details:	
Do you have funding from other authorities ?	YES
If YES give details	Waverly Borough Council
Have any fundraising activities been arranged ?	YES / NO
Any other relevant additional information to support the request:	

GRANT DETAILS

<i>What is the Grant required for ?</i>	
<i>Project Aims [one/two sentences stating overall aim]</i>	To empower teenage girls in the Cranleigh community to build confidence, resilience, and positive wellbeing through supportive programmes that improve mental and physical health

<p><i>Project Objectives [state three/four key objectives]</i></p>	<ul style="list-style-type: none"> • Improve mental wellbeing and confidence by delivering workshops focused on self-esteem, resilience, and positive relationships. • Increase social connection among local young people by creating opportunities to build friendships and reduce isolation. • Equip participants with practical life skills that support long-term emotional wellbeing and personal growth. • Provide regular, accessible programmes for teenage girls in Cranleigh that offer a safe and supportive environment for personal development.
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<p><i>Project Description [outline a clear description of the project]</i></p>	<p>The Teen Project will deliver its flagship 6-week Confidence Course for teenage girls in Cranleigh, based within a local leisure centre to create an accessible, community-rooted space for support.</p> <p>The programme is designed to build confidence and wellbeing while gently embedding vulnerable and disengaged girls into a safe community environment. By delivering in a local leisure centre, we help participants feel comfortable and included in spaces they may not typically access.</p> <p>We work closely with local schools to identify and encourage girls who are isolated or less likely to engage, supporting their transition from school-based support into the community.</p> <p>Across the 6 weeks, girls take part in psychologically informed workshops and group activities focused on self-esteem, relationships, and resilience. The project aims to reduce isolation, strengthen peer connections, and equip girls with the confidence to engage safely and independently within their community.</p>
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Implementation	
Which Organisation will be responsible for implementation of the project?	The Teen Project
If land/property is involved	No
Has permission been obtained ?	Yes
Are there any current contracts or leases which may be affected ?	No
Who owns the land ?	N/A
Are any other consents required?	Yes – via our booking system from parents

Timings	
When is the grant required by?	November 2026
Timetable [kindly provide a timetable to implement the project]	
Date	Milestone
03/11/26	Start course – Week 1 Workshop, 4pm-5pm

10/11/26	Week 2 Workshop, 4pm-5pm
17/11/26	Week 3 Workshop, 4pm-5pm
24/11/26	Week 4 Workshop, 4pm-5pm
01/12/26	Week 5 Workshop, 4pm-5pm
08/12/26	Week 6 Workshop, 4pm-5pm
January 2027	Second course commences in January 2027

COMMUNITY PARTNERSHIPS

How will the project give prompt and tangible benefit the local community?
<p>The project will deliver immediate benefits to the Cranleigh community by providing accessible, regular sessions for teenage girls within a local leisure centre, creating a safe space where they can quickly build confidence, improve their wellbeing, and form positive social connections.</p> <p>Alongside this, the programme introduces physical activity in a supportive, non-judgemental way - helping girls develop more positive relationships with movement, reduce anxiety around participation, and feel more comfortable in active environments.</p> <p>Participants will experience tangible outcomes from the outset, including increased self-esteem, reduced feelings of isolation, stronger peer support networks, and greater confidence engaging in physical activity. In turn, this contributes to a more connected and resilient local community, supporting young people at a crucial stage in their development.</p>
Who and how many of the local community will benefit?
<p>The project will directly benefit approximately 32 girls from the Cranleigh community through regular participation in structured sessions.</p> <p>In addition, the wider local community will benefit indirectly, including families, schools, and peer groups, as participants develop improved confidence, wellbeing, and social skills that positively influence their relationships and engagement within the community.</p>
How do you know there is a need for this project?
<p>We know there is a clear need for this project through direct engagement with young people, parents, and schools, who consistently highlight increasing concerns around teenage mental health, confidence, and social pressures.</p> <p>Locally, this need is reinforced by Waverley Borough Council identifying youth wellbeing as a priority area. Our direct delivery within Cranleigh, including two interventions at Glebelands School, has further evidenced the level of need - particularly among girls experiencing low confidence, social disconnection, and barriers to engaging in both school and community life.</p> <p>The Teen Project has seen strong interest and demand for its programmes, reflecting a clear gap in accessible, local support specifically tailored to teenage girls. This is echoed by national research showing rising levels of anxiety, low self-esteem, and social isolation among young people, reinforcing the importance of early, community-based intervention.</p>

DECLARATION

I hereby certify that the details supplied in this application are correct and the following information is enclosed (as applicable).

A location plan or site plan	YES/NO
Copy of organisation's latest audited accounts	YES/ NO

Copy of constitution or set of rules	YES/NO
Evidence of any permissions or consents	YES/NO
Estimates/quotations to support the request (Projects over £1,000 require evidence that three estimates/quotations have been sought. Projects under £1,000 require evidence of two estimates/quotations	YES/NO

Signed: Emily Verardi	Date: 06/05/2026
Position in Organisation: Founder/ CEO	



CRANLEIGH PARISH COUNCIL

**Direct Debits
15 January 2026**

Frequency	Payee	Description
Annual	GMA – Grounds Maintenance Association	Subscription
Annual	Information Commissioners Office	Data Protection registration
Annual	Wey & Arun Canal Trust	Subscription
Annual	TV Licence	VH subscription
Monthly	WBC	Business Rates
Monthly variable	EE	Mobile telephones
Monthly variable	Castle Water	Water supply
Monthly variable	Octopus	Electricity and Gas
Variable	Screwfix/Kingfisher	Misc Expense
Variable	Chipstead of Cranleigh	Fuel
Variable	SSE	Snoxhall street lighting electricity

Approved by the Finance Committee on 15 January 2026

Beverley Bell
Clerk to Cranleigh Parish Council

8 April 2026

Dear Beverley

Cranleigh Parish Council - Internal Audit 25-26

The internal audit for the 25-26 financial year is now complete. I am pleased to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for with no comments.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 25-6. Recommendations are set out at Appendix A. Areas not tested because they are not relevant to this Council are listed at Appendix B.

The audit was carried out in two stages. The interim audit was carried out on 17 November, this concentrated on in year financial transactions and governance controls. The final audit was carried out on 8 April and concentrated on the statement of accounts and balance sheet.

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✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

A. Books of Account **Interim Audit**

The Council uses RBS Omega, an industry specific accounting package, alongside the purchase and sales ledger modules. Room bookings are recorded on an outlook calendar, and bookings invoices are generated from these records. There have been no change to financial systems in 25-26. The Omega system is used to report and record the financial transactions of the Council and a review of the cashbook shows that all data fields are being entered, and that the accounts were up to date. My audit testing showed that supporting documentation could be readily located from records recorded on the Omega System.

I tested opening balances on the Omega system at 1.4.25 and confirmed they could be agreed back to the audited accounts for last financial year. Box 7 on the AGAR for 24-25 was £394,207, this has been agreed to the opening balance sheet on the Omega system.

I confirmed that the Council's VAT returns are up to date, with VAT claimed to the end of September 2025 (quarter 2). VAT reclaimed was £7,399. I checked that figures in the VAT return have been derived directly from the RBS system and confirmed with the Clerk that the return was submitted to HMRC. I checked the refund into the bank account, this was banked on 8th October. The Q2 VAT claim has been agreed to the month 6 balance sheet, so the VAT nominal account is in balance.

Final Audit

The accounting statements have been agreed back to year end reports produced from the Rialtas accounting system. All comparatives reported in the financial statements have been agreed back to the audited 24-25 accounts, as published on the Council website. Arithmetic in the financial statements has been checked.

I confirmed that the VAT return for period January to March 26 has been completed and was submitted to HMRC on 4 April 2025. VAT of £4,604 was reclaimed, the Council is up to date with VAT.

My interim report was considered at the December Full Council meeting (minute 9.5)

B. Financial Regulations & Payments

Interim Audit

Financial Regulations and Standing Orders are both based on NALC templates. The Council last reviewed the financial regulations in September 25 – minute 15, a minor change was recorded.

The Council has a robust process for authorisation of payments to suppliers. The Council approves expenditure via the annual budget process, individual payments are approved at a Council meeting, this is notified in minutes and the Chairman initials the payment schedule. Payments are next set up at bank by 2 officers. Bank authorisation is completed electronically by two councillors and the Clerk retains bank authorisation records. (this is necessary as the bank does not retain authorisation data).

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I tested a sample of payments selected at from the cashbook for the first 6 months of 2025-26. For all payments tested I was able to confirm

- Payment per cash book agreed to invoice
- VAT correctly accounted for
- Expenditure appropriate for this council
- Invoice signed off by 2 councillors
- Where appropriate, minutes recording authorisation to purchase were viewed
- Printed bank records show payment authorised by two councillors

Final Audit

Non pay expenditure per box 6 to the accounts amounted to £461,712 down from £875,908 in 24-25 . The decrease is due to works at the Village Hall in 24-25.

I tested 4 further payments from the final 3 months of the financial year and confirmed the following:

- VAT correctly accounted for
- Expenditure appropriate for this council
- Expenditure approved by council – 3 large value invoices selected and approval checked to minutes
- Invoice authorised by 2 councillors at bank - checked to bank audit log
- Payment per cash book agreed to invoice
- Invoice signed off by 2 councillors

C. Risk Management & Insurance

Interim Audit

The Council undertakes a full risk assessment annually. I have confirmed with the Clerk that the 25-26 risk assessment will be approved at the January 2026 meeting of Full Council. I will review this at my final audit visit.

There is an additional assertion in the Annual Governance Statement for 25-26, relating to management of digital information. The Clerk confirmed that the Council is carrying out the following work to strengthen existing controls in this area:

- Provision of additional GDPR training
- Review of website information to check for accessibility
- Continued maintenance of existing IT policies and procedures

I have confirmed that the Council has a valid insurance certificate, with an expiry date of August 2026. Insurance has been arranged by Clear , and the Council is insured with Ecclesiastical. Asset cover is monitored by the Clerk and is checked against insurance values held in the asset register. 10 buildings are insured. Asset insurance cover is as follows

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April Skies

Accounting

Item Insured	Sum Insured	Declared/Full Value
BUILDINGS	£7,131,273	£5,942,728
CONTENTS	£484,790	£403,992
Street Furniture	£120,000	£100,000
Walls, Gates and Fences	£125,929	£104,941
Playground Equipment	£358,636	£298,864
War Memorials	£90,000	£75,000
CCTV Equipment	£53,535	£44,613
Ground Surfaces	£438,808	£365,674
Mowers and Machinery	£82,290	£68,575
Sports Equipment	£74,104	£61,754

A test restore of council documents on sharepoint was completed in October 25. RBS accounting data is backed up on each use by staff at the Council, and is therefore backed up using sharepoint back up processes.

Final Audit

The Council reviewed and approved the Risk Assessment at the 15 January meeting of Full Council (minute 16). I have reviewed the risk assessment, and it appears sufficient for a council of this size, with evidence of update in year. The risk assessment is supported by detailed risk assessments for individual activities and assets.

D. Budget, Precept & Reserves

Interim Audit

The Clerk confirmed that the 26-27 budget process is under way. Finance Committee will review the budget in December, with Full Council approval due in January. First draft budgets have been prepared. I will review outputs from this process at my year end audit.

The Council continues to review budget against actuals each quarter, as required by financial regulations. The quarter two budget monitoring report is due to be discussed at the Finance Committee meeting in December. I reviewed the quarter one budget monitoring report which was reported to Finance Committee in July 25. A detailed narrative report was prepared setting out information on all budget variances. Information on debtors and reserve balances was also reported.

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✉ mike@aprilskies.co.uk

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April Skies

Accounting

Final Audit

Reserves at 31 March 2026 were £482,688 (24-5 £394,207).

General reserves at year end were £197K. This represents 39% of precept, which is at the mid-point of recommended levels set out in the NALC Practitioners' Guide. General reserves are held at an appropriate level.

I reviewed earmarked reserves. The largest earmarked reserves are:

- £88K - Machine Shed
- £44K - Capital Reserve Fund – to support initiatives in the business plan
- £72K – Snoxhall pavilion, refurbishment monies.
- £44K – Rec Bridge – S106 money, plus other monies.

Other reserves are in place to support assets, expenditure contingencies and projects. Minutes confirm reserves are checked quarterly by Finance Committee. I am satisfied that earmarked reserves are well managed and appropriate for this Council.

The 26-27 budget was approved at the Full Council meeting on 18 December 2025 (minute 22), alongside the precept, which was set at £670,818 . A balanced budget was set, this is summarised below:

	26-27 approved budget £	Total £
Income	148,950	
Precept	670,818	
		819,768
Expenditure	726,447	
Business Plan	25,358	
Election Costs	7,000	
Xmas	1,963	
Forward Maintenance	59,000	
		819,768

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E. Income

Interim Audit

The Council has a number of income streams, outside of the precept. These include the following:

- Hall hire - Village Hall / Pavilion and Youth Centre
- Football pitches
- Cemetery fees

I tested a sample of transactions selected from the first six months of the financial year. For all transactions tested, I was able to agree income credited on the accounting system back to bank statement, and to an invoice, and where appropriate, approved cemetery and hire fees. My testing included 1 grant receipt

- £21,894 – CIL – agreed to remittance from WBC.

I reviewed the sales ledger. The sales ledger balance at 7 November stood at £9K. This is all current debt. There is a large unmatched credit balance on the sales ledger, which needs to be matched against debtor balances for a regular hirer. Rialtas should be contacted and the sales ledger tidied.

Final Audit

Precept per box 2 to the accounts was £597,902 (24-25 £539,388). This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £251,348 (24-25 £516,058). I reviewed a small sample of income credits from the final quarter of the financial year. For transactions selected I was able to agree ledger entry back to invoice, and to appropriate supporting documentation. (cemetery fees / communication from SCC).

Sales ledger was checked and found to be in good order.

F. Petty cash

The Council holds a petty cash balance of £250. This was counted on 18 March and reconciled to accounting records – the count has been evidenced as reviewed by 2 councillors.

G. Payroll

Interim and Final Audits

Staff costs per box 4 to the accounts were £299,057 (24-5 £275,760)

I tested the August 25 payroll. 2 staff payments were tested, I agreed payments from cashbook to payslip. From there I agreed gross pay back to pay award letters. There was evidence of signed review by councillors of these payments. I am satisfied staff are being paid approved rates of pay, and that this is being accurately recorded in the cashbook.

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The Clerk logged into the Council's HMRC Account and confirmed there were no monies outstanding in respect of tax or NI.

At the year-end audit I confirmed that box 4 on the accounting statements only contained staff salary and payroll costs, as required by regulations.

H. Assets and investments

Final Audit

Fixed assets per box 9 to the accounts were £ 2,791,334 (24-5 £2,721,676).

I have agreed the balance in the accounts back to the asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations, with sufficient detail to locate all assets listed. All changes were approved when the asset register was reviewed at Full Council in January.

Additions of £99K have been recorded on the asset register. A schedule of additions has been provided. I tested one major addition - £48K new tractor, asset register entry agreed to invoice. I can confirm the asset has been correctly added to the asset register at cost.

Deletions of £30K have been processed in 24-25. A schedule of assets disposed of has been supplied.

I am satisfied fixed assets are properly accounted for.

I. Bank reconciliations

Interim Audit

The Council has one current and one investment account. Bank reconciliations are completed weekly by the Clerk, these are then reviewed monthly by a councillor by a Councillor who is not a signatory, and reported to the monthly Council meeting. There is clear evidence that bank reconciliations are being completed promptly.

I reperformed the bank reconciliation for September 2025. I completed the following test:

- Agreed cashbook balances to Omega system (month 6 balance sheet)
- Agreed bank balances to bank statements
- Checked arithmetic in the bank reconciliation
- Confirmed councillor review of the bank reconciliation

Final Audit

Borrowings per box 10 to the accounts were £nil (24-25 £ nil)

Cash per box 8 to the accounts was £483,854 (24-25 £376,690)

I reperformed the year end bank reconciliation. I agreed all balances in the bank reconciliation back to the accounting system reports and to bank statements. The year end bank reconciliation was found to be accurate. Councillor review will be completed at the April meeting.

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J. Year-end accounts

Cranleigh PC has produced accounts on an accruals basis, this is required as income / expenditure is above £200k. A reconciliation between Box 7-8 of the accounts has been prepared, for external audit review, and creditor and debtor listings support this reconciliation. An explanation of year-on-year variances has also been prepared and provides detailed explanations for review by external audit.

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 any relevant transparency code requirements

The Council publishes data required by the Transparency Code on the Finance tab on the Council website. I sample checked the following at the year-end audit:

- I confirmed expenditure data was published to the end of March 26.
- Grant awards made in 25-26 published.

M: Arrangements for Inspection of Accounts Interim Audit

Inspection periods for 24-25 were set as follows

Inspection - Key date	24-25 Actual
Accounts approved at Full Council	15 May Council
Announcement	28 May
Inspection period begins	3 June
Inspection period ends	14 July
Correct length	Yes - 30 days

I can confirm that regulations were followed and that the Council can therefore sign off that it has met control objective 4 on the annual governance statement.

N: Publication requirements 2025 AGAR

Interim Audit

I confirmed that the Council has correctly loaded the audited accounts, annual governance statement and audit certificate for 24-25 on to the Council website. The conclusion of audit certificate has been correctly published, with a date of 30 July, in advance of the 30 September deadline. The Council received a clear audit certificate from the external auditors dated 25 July, so there are no matters to be taken into consideration in 25-26. The audit certificate was reported to Council at the September meeting (minute 12.7).

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

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

Final Audit

The Council has completed a review of data management practices following the addition of Assertion 10 to the Annual Governance Statement. The Clerk was able to confirm that:

- Council has compliant domain name in place
- Councillors have council email addresses
- The IT policy has recently been reviewed
- An accessibility audit of the Council's website has been completed
- GDPR training has been undertaken
- New password manager software has been purchased

The Clerk also confirmed a minute will accompany the annual governance statement to inform councillors of reason for a positive sign off of Assertion 10.

P. Trusteeship

Interim Audit

The Council is Trustee of The Snoxhall Field - Registered Charity: 1178530.

The 24-25 annual return was submitted to the Charity Commission on 21 July 2025, before the regulatory deadline. A nil return was submitted, the charity exists to own land. A meeting of the Charity was held separate to Council meetings in July 25, approval of the annual return was minuted at this meeting. No independent examination is required for this charity as there is no income or expenditure.

I would like to thank you for your assistance with the audit. I attach my invoice and the Internal Audit Report from the AGAR for your consideration. I look forward to working with you again in 26-27.

Yours sincerely

Mike Platten CPFA

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

April Skies

Accounting

APPENDIX A Points Forward – Action Plan - Interim Audit

Matter Arising	Recommendation	Council Response
<p>I note that printed bank authorisation was not on file for four payments tested – this is due to technical issues with bank. , I have confirmed councillor signature on invoices, so I am content that payments were authorised in line with financial regulations.</p>	<p>I note that the Council is planning to move to Unity Bank. I support this decision, the audit log is much better with Unity, and this would reduce the amount of work and paper required to record authorisations in the current system</p>	<p>Now actioned, no issues in year end testing</p>
<p>There is a large unmatched credit balance on the sales ledger, which needs to be matched against debtor balances for a regular hirer.</p>	<p>Rialtas should be contacted and the sales ledger tidied</p>	<p>Actioned, but will need to be manually corrected periodically due to way one debtor pays invoices</p>

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Appendix B

Internal Audit Control Objectives – Marked as not covered

Control Objective	Area for Audit	Why this has not been audited
K	Exemption from limited assurance review	Council had limited assurance review in 24-5

☎ 07958 990310

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Cranleigh Parish Council: Year End Internal Audit 2025/26

The above audit was completed by Mike Platten of April Skies Accounting Ltd on Wednesday 8th April 2026. April Skies are our appointed internal auditor.

The completed Annual Governance and Accountability Return, required by the Audit Commission, was checked to our accounting system and our online published Return. These were confirmed as being accurate.

VAT Return was confirmed as accurate and up to date. This has been submitted to HMRC.

The half year internal audit report was confirmed as having been submitted and reviewed by the full council at the December meeting. This was deemed to provide adequate transparency and visibility.

Expenditure: Items of expenditure were selected at random for review. In each case it was confirmed that good financial practice was being followed relative to quotations, authorization, supporting invoice and payment approval. All supporting papers were present and provided.

Risk Assessment: Completed risk assessment documentation was provided and was deemed to be up to date. This was evidenced to be reviewed and approved at the January 2026 Full Council meeting.

Assertion 10: This is a new requirement whereby we must demonstrate adequate cybersecurity, control over data and technology. It now forms part of the AGAR submission. All controls were deemed to be in place and adequate.

Budget and Precept: Process of determination and sanction agreed to be adequate and properly approved. Financial reserve at 39% of income is considered adequate.

Earmarked reserves were seen to be supported by tangible evidence of purpose and deemed to be reasonable and effectively reviewed and managed.

Income: Selected items of income were checked to accounts and issued invoices/remittance advice. All were found to be accurate.

Petty Cash: Deemed to be properly accounted for and controlled.

Payroll: Test not fully repeated as done at the half year. Headline expenditure, however, confirmed as in agreement with ledger figures.

Fixed Asset Register: Opening and closing balance checked to record and confirmed as being accurate. Acquisitions and disposals sampled and supporting paperwork examined. All fixed assets deemed to be properly accounted for.

Bank Reconciliations: Evidenced as having been undertaken and properly approved at full council.

The Auditor was happy to give us a clean sign off with no matters for attention.

From a Council perspective, I am happy to give my confirmation that I consider the audit to have been undertaken in a professional and competent manner.

I would like to place on record, on behalf of the Council, that our office staff should be thanked for their continued efforts that facilitate the clean sign off and give Council members confidence that the Parish Assets are being effectively managed and controlled.

Clive Walker

Vice Chair, Cranleigh Parish Council



CRANLEIGH PARISH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Assertion 10 compliance – review of controls in accordance Local Governance and Accountability Practitioners Guide.

We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.

Governance and Accountability 2026	Our controls
5.117 Data protection and security - Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality.	All staff and Councillors have Council Office 365 email accounts.
5.118 Accountability and transparency - authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all authority-related communications are accessible for review if needed.	All staff and Councillors have Council Office 365 email accounts.
5.119 Consistency, trust and professionalism - it is best practice to use .gov.uk domains for smaller authorities' emails and websites. This helps maintain a consistent and professional image for the authority and ensures all communications are easily identifiable as coming from the authority. This is increasingly important as cyber scams are on the rise. For support on setting up a gov.uk domain for your smaller authority you can follow the guidance on moving your parish council to a .gov.uk domain.	All staff and Councillors have Council Office 365.gov.uk email accounts. Council website has .gov.uk domain name.
5.120 Having authority-owned email accounts also makes Data Subject Access and Freedom of Information Requests easier to manage.	All staff and Councillors have Council Office 365.gov.uk email accounts.

<p>5.121 Compliance with policies - All authorities should have an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority's standards and legal obligations</p>	<p>IT Policy revised in December 2025 and reviewed annually at the annual Council meeting.</p>
<p>5.122 IT Policies - An IT policy prevents misunderstandings when using IT equipment for authority business and makes sure that there can be no excuses for anyone in your authority not protecting their data or working safely. If your authority does not have a policy, you might like to use this IT policy template. It is important to personalise the template for the specific use of your authority and add links to guidance where needed.</p>	<p>IT Policy in Staff Handbook and Members Manual.</p>
<p>5.123 Website accessibility - Where a smaller authority is subject to the requirements of website accessibility it does not have to buy a new website to comply with accessibility law if it places a disproportionate burden on the authority. At a minimum</p>	<p>External website accessibility check in 18 June 2025 and reviewed regularly in house.</p>
<ul style="list-style-type: none"> all authorities' websites must include an accessibility statement on their website and keep it under regular review. This statement should include reasons for not meeting accessibility requirements, ways to source alternative copies of non-accessible documents and a point of contact. 	<p>Website Accessibility Statement updated March 2026.</p>
<p>5.124. Data Protection - To ensure compliance with data protection regulations, smaller authorities should:</p>	
<ul style="list-style-type: none"> Appoint a Data Protection officer to oversee data protection and ensure compliance with GDPR (Under Section 7 of the DPA 2018, Parish Councils and Parish Meetings are exempt from this requirement). 	<p>Appointed annually – GDPR-Info.</p>
<ul style="list-style-type: none"> Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully. 	<p>Data audit conducted on July 2025.</p>
<ul style="list-style-type: none"> Implement a Data Protection policy on data handling, storage and sharing. 	<p>Policy adopted 2018.</p>

<ul style="list-style-type: none"> • Provide regular training to ensure all staff and members are trained on data protection principles and practices. 	Councillor and staff training carried out on 19 February 2026.
<ul style="list-style-type: none"> • Secure data using appropriate technical and organisational measures to protect personal data from breaches. 	Data held in accordance with Data Retention and Disposal Policy. IT contractor manages Council data security. Password Manager introduced in April 2026.
5.125. The Freedom of Information Act places a duty on every public authority to adopt and maintain a publication scheme which details the publication of information by the authority and is approved by the Information Commissioner; adoption of the Information Commissioners Office model publication scheme meets this requirement.	FOI Publication Scheme renewed annually at the annual Council meeting.
5.126. In addition to this the Transparency Code for Smaller Authorities requires parish councils, internal drainage boards, charter trustees and port health authorities with an annual turnover not exceeding £25,000 to publish certain information set out in the code. This enables local electors and local taxpayers to access relevant information about the authority's accounts and governance.	Not applicable.
5.127. Smaller Authorities with total turnover or expenditure greater than £25,000 should as best practice comply with the Local Government Transparency Code 2015 ; the government believes that in principle all data held and managed by local authorities should be made available to the public unless there are specific sensitivities to doing so.	Council complies with Local Government Transparency Code 2015. Data published on Finance page of Council website.
5.128. Monitoring an authority's compliance with the relevant transparency code is not part of the external auditor's limited assurance review of the AGAR. It would however be expected that internal auditors would review this control area.	Council complies with Local Government Transparency Code 2015 which is independently checked by the Internal Auditor annually.

Beverley Bell FSLCC
Parish Clerk

06 May 2026.

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

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

Annual Internal Audit Report 2025/26

CRANLEIGH PARISH COUNCIL

<https://www.cranleigh-pc.gov.uk/>

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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. 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 <i>(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)</i> .	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

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

17/11/2026

08/04/2026

Mike Platten CPFA

Signature of person who carried out the internal audit

Date

08/04/2026

***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:

CRANLEIGH 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:

and recorded as minute reference:

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

Chair

Clerk

Section 2 – Accounting Statements 2025/26 for

CRANLEIGH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	490,429	394,207	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	539,388	597,902	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	516,058	251,348	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	275,760	299,057	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	875,908	461,712	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	394,207	482,688	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	376,690	483,854	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,721,676	2,791,334	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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.

Date

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

as recorded in minute reference:

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

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

In respect of **CRANLEIGH 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

External Auditor Signature

Date

Cranleigh Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2026

	<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>			
1	31/03/2026 Business Account - 01806074	58,603.91	
1	31/03/2026 CCLA PSDF	425,000.00	
			483,603.91
<u>Other Cash & Bank Balances</u>			
	PETTY CASH FLOAT	250.00	
			250.00
			483,853.91
<u>Receipts not on Bank Statement</u>			
0	31/03/2026 All Receipts Cleared	0.00	
			0.00
<u>Closing Balance</u>			
			483,853.91
<u>All Cash & Bank Accounts</u>			
1	LLOYDS CURRENT A/C	483,603.91	
	Other Cash & Bank Balances	250.00	
	Total Cash & Bank Balances		483,853.91

Cranleigh Parish Council

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>
	Total Reserves	394,206.89	482,687.68
100	TRADE DEBTORS	8,065.86	9,578.19
105	VAT CONTROL	9,858.80	9,304.96
110	PREPAYMENTS	1,048.94	1,694.72
120	ACCRUED INTEREST INCOME	1,217.42	1,448.77
525	PAYE/NIC CONTROL	5,892.64	0.00
526	S'ANN CONTROL	4,116.69	0.00
	Less Total Debtors	30,200.35	22,026.64
500	TRADE CREDITORS	3,149.76	12,191.67
509	DEPOSITS - Village Hall	100.00	200.00
510	DEPOSITS -Allotments	239.80	1,539.80
511	ACCRUED EXPENSES	3,366.40	3,027.40
550	RECEIPTS IN ADVANCE	5,827.00	6,234.00
	Plus Total Creditors	12,682.96	23,192.87
	Equals Total Cash and Bank Accounts	376,689.50	483,853.91
200	LLOYDS CURRENT A/C	376,439.50	483,603.91
220	PETTY CASH FLOAT	250.00	250.00
	Total Cash and Bank Accounts	376,689.50	483,853.91

Explanation of variances – pro forma

Name of smaller authority: **GRANLEIGH PARISH COUNCIL**

County area (local councils and **SURREY**)

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, 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 £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- New from 2025/26 onwards: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	450,429	394,207					
2 Precept or Rates and Levies	539,388	597,902	58,514	10.85%	NO		
3 Total Other Receipts	516,058	251,348	-264,710	51.29%	YES		Total Other Receipts 2024/25 Community Ownership Fund grant in 2024/25 Reduction in car park income Reduction in allotment rent s106 grant from Surrey County Council for Leisure Centre bridge Increase in Village Hall letting income £516,058 -£307,754 £208,304 -£632 £207,672 -£223 £207,449 £3,844 £251,293
4 Staff Costs	275,760	299,057	23,297	8.45%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	875,908	461,712	-414,196	47.29%	YES		All Other Payments 2024/25 Village hall refurb phase 1 2024/25 Village hall refurb phase 2 2024/25 Reduction in office electricity costs 2025/26 Purchase sum up machine in misc expenses £875,908 -£456,836 £419,072 -£3,173 £415,899 -£1,809 £414,090 £88 £414,178
7 Balances Carried Forward	384,207	482,688				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	376,690	483,854				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,721,676	2,791,334	69,658	2.56%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

8. REPORT FROM SURREY AND WAVERLEY BOROUGH COUNCILLORS

Cllr E Townsend reported:

- She is following up pothole repairs, but SCC current policy is to only fill the largest potholes.
- WBC will need to re-start their Local Plan using the new method in the NPPF consultation. The new method requires Local Plans to be prepared in stages meeting target dates throughout the plan process which must be completed in 30 months.
- The new Leisure Centre budget is going to Council next month.
- There is still time for the Parish Council to submit Community Asset Transfer requests.
- The Your Fund Surrey Small Project funding has been approved for new swings at Snoxhall Fields.
- The joint committee on local government reorganisation is adding debt to their risk register.
- Repairs to the Elmbridge road bridge will necessitate a road closure but no date for repair has been set.

9. MINUTES OF COMMITTEES

The minutes of the Finance Committee Meeting on 11 December 2025 were AGREED.

The minutes of the Planning Committee Meeting on 12 January 2026 were AGREED.

The minutes of the Property & Asset Committee Meeting on 10 November 2025 were AGREED.

10. FINANCIAL MATTERS

1. The expenditure list for February 2026, circulated earlier, was AGREED by the Council. Cllrs R Burbridge and D Nicholas will authorise the online payments for February.
2. The bank reconciliation to 31 January 2026 was AGREED and signed by Cllr J Doyle.
3. The cashbook reconciliation to 31 January 2026 was AGREED.
4. The Council did not need to transfer funds from CCLA this month.
5. The Council AGREED to release the remainder of the SERA EMR to purchase materials for Men in Sheds to make bird boxes and hedgehog houses for the open space at Summerlands.

11. APPOINTMENT OF INTERNAL AUDITOR FOR FINANCIAL YEAR 01/04/2026 – 31/03/2027

The Council AGREED to appoint April Skies for financial year 01/04/2026 – 31/03/2027 as an independent and competent Internal Auditor with the following terms of engagement to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes considering internal auditing guidance for smaller authorities. for financial year 01/04/26 – 31/03/27:

- roles and responsibilities
- audit planning and timing of visits
- reporting requirements
- rights of access to information, members and officers
- period of engagement
- remuneration

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) 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, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Wednesday 3 June – Tuesday 14 July 2026. (The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

Smaller authority name: **CRANLEIGH 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	NOTES
<p>1. Date of announcement Monday 01 June 2026 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>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:</p> <p>(b) Mrs B.M. Bell, Parish Clerk, Cranleigh Parish Council, Council Office, Village Way, Cranleigh Surrey GU6 8AF Tel: 01483 272311 Email: clerk@cranleigh-pc.gov.uk</p> <p>commencing on (c) <u>Wednesday 3 June 2026</u></p> <p>and ending on (d) <u>Tuesday 14 July 2026</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE sba@pkf-l.com</p> <p>5. This announcement is made by (e) Mrs B.M. Bell – Parish Clerk</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2026 for 2025/26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Attn: Beverley Bell
Parish Clerk
Cranleigh Parish Council
Village Way
Cranleigh, GU6 8AF

Assets & Property Team
Waverley Borough Council
E-mail: cat@waverley.gov.uk
Direct line: 01483 523 333
Calls may be recorded for training or
monitoring
Date: 10th April 2026

By email: clerk@cranleigh-pc.gov.uk

Dear Beverley,

Community Asset Transfer Request: Rowleys Centre for the Community, Victoria Road, Cranleigh, GU6 8NT
Date received: 27th March 2026

Thank you for completing an Expression of Interest Form for a Community Asset Transfer (CAT) request for the above property.

We have reviewed your expression of interest and can confirm that initially it meets the Council's policy criteria to be further considered for a transfer of **Freehold** interest.

For clarification, whilst the Council is able to fully consider the application, this letter does not mean the transfer request will automatically be approved. The request will still require further consideration and will require Executive Approval from the Council in order to complete.

In order to fully consider your application I would be grateful if you could complete the CAT Question Matrix attached at **Appendix 1**. This requires information in addition to that submitted with your Initial Expression of Interest form (for ease a copy of your completed form is also attached to the cover email).

Further, the Council asks you to confirm an undertaking that your organisation will be responsible for the following costs that Waverley Borough Council will incur when considering the application:

Fixed costs:

- Internal administration and legal fees
- External Valuer fee for valuation of the Asset to be transferred

Quote variable costs:

- Legal fees incurred for the preparation, drafting and completing of the legal documentation relating to the transfer
- Press Publication fees if the Council is required to publicly advertise the intended transfer before completion

As a minimum the fixed costs will need to be covered whether the matter completes or not, with the variable costs incurred as the application progresses. You may therefore incur costs without the benefit of achieving the transfer of the above property.

A full schedule of the costs, and an undertaking for your Organisations signature, is attached at **Appendix 2**. Please note that we will not be able to progress your application until we have received a signed undertaking and settlement of the invoice for fixed fees which will be sent to you in due course.

I look forward to receiving the signed undertaking at **Appendix 2** and completed **Questions Matrix** in order to consider your application further. In the meantime please do not hesitate to contact me if you have any queries.

Yours sincerely,

Ali Moss
Project Consultant
Community Asset Transfer
Waverley Borough Council



Community Asset Transfer (CAT)

Application: Rowleys Centre for the Community, Victoria Road, Cranleigh, GU6 8NT

Application Organisation: Cranleigh Parish Council

Date of Expression of Interest: 27th March 2026

As part of the Council's application process each applicant must submit a business case which addresses the following questions. Answers will be evaluated based on a scoring matrix developed for this purpose.

Question 1 - 25%

Proposed use statement

Please provide a method statement indicating how you will approach this brief including:

- Statement outlining approach and strategy, explaining how the operation of the property/enterprise will be undertaken
- Identification of the major challenges and opportunities for the Council
- How you intend to use the property/facility
- Hours of use
- Target demographic
- Innovation or innovative thinking that you can bring to this brief and what benefits it could achieve
- Any other information that could be useful

Question 2 – 25%

Site management approach

Please provide the initial plans you have for the management of the property/facility:

How will the different parts of the site be managed and maintained

- Who will undertake the management of the property/facility?
- Do you have the management structure in place or will you require additional resources? If so how will these be recruited?
- Will there be any subletting/outourcing of management duties?
- What changes do you envisage making to property/facility?

Question 3 – 15%

Community engagement, communication and buy-in

Please describe:

- Any plans for ensuring there is engagement and buy-in from the local community
- Planned advertising initiatives e.g social media, website
- Potential charity partnerships
- How the operation of the site will promote inclusivity

Question 4 – 25%

Experience

Please provide details of your experience in the following:

- Operation of the property / facility?
- Business accounts (if available) showing the trading history of the tenant looking to take the lease
- Landlord and Tenant relationship

Question 5 – 10%

Financing

Please comment on the following:

- How you intend to finance the operation in the initial months
- Will the tenant be a new company or an existing company. If existing, please identify the company
- How revenue can be maximised

Community Asset Transfer Policy

fees schedule and undertaking

CAT re: Rowleys Centre for the Community, Victoria Road, Cranleigh, GU6 8NT

Fixed fees:

- **Asset & Property Team - administrative fee: £708.33 plus VAT (£850 payable)**

This is a standard charge as set out in the Council's Fees & Charges schedule for 2025/2026. This charge covers the Assets & Property Team administering enquiries to lease or purchase an Asset. The intention of the fee is to ensure value for money for the taxpayer, otherwise the Council will be incurring costs for a disposal they did not seek..

- **Internal Legal - Initial Title Review: £150 plus VAT (£180 payable)**

This charge covers the Waverley Borough Council's Internal Legal Team initial title review. The intention of the fee is to ensure value for money for the taxpayer, otherwise the Council will be incurring costs for a disposal they did not seek.

Quote variable fees:

- **External Valuation fees: in the region of £1800 + VAT + disbursements**

These fees will be dependent on the complexity of the case and will be quoted for on an individual, case by case, basis.

As a minimum it is anticipated the fees will be at least as stated above, but in some instances they will be higher if the asset holding is complex.

No external valuation will be instructed until quotes have been obtained and approval to accept has been obtained from the applicant.

Please note that whilst the applicant is asked to pay for the valuation, the Valuation Report is for Waverley Borough Council use and due to commercial sensitivity cannot be shared with the Applicant or any third parties.

- **Legal conveyancing fees:**

It is anticipated that where possible the conveyancing process will be conducted within the Waverley Borough Council legal department and the minimum charge will be as follows. In cases which are protracted or complex cases which are estimated to exceed these figures the Council's reasonable legal costs will be payable on the basis of an

hourly rate of £180 per hour, the Applicant will be advised if it is anticipated that the costs will exceed the fixed fee.

For the financial year 2025/2026 this is:

- for dealing with the transfer of the whole of a title (i.e. a TR1) – **£925.00 per site plus VAT + disbursements**
- for dealing with the transfer of part only of a title (i.e. a TP1) – **£1,450.00 per site plus VAT + disbursements**
- for dealing with the grant of a lease of a site – **£1,575.00 per site plus VAT + disbursements**

In circumstances where the Council legal department are unable to undertake the work due to complexity or available resource the Council reserves the right to outsource the conveyancing work to an External Legal Provider.

The applicant will be advised of this before the External Provider is instructed. The External Legal fees will depend on the type of disposal required for each site and the complexity of the case and the Applicant will be expected to meet these costs in full. Where an External Legal Provider has been instructed there will be an additional standard fee charged by Waverley Borough Council's legal department for overseeing, signing and sealing legal documents of £150 (plus VAT).

In order to continue to progress your current application we will be sending an invoice for the above fixed fees to you within the next few days. Please would you arrange for the fees to be paid according to the invoice (quoting the invoice number).

In the meantime we would be grateful if you could sign and return this undertaking.

CAT re: Rowleys Centre for the Community, Victoria Road, Cranleigh, GU6 8NT

I, of **Cranleigh Parish Council** have read and understood the information provided for the processing of my application and agree to pay the costs and fees outlined above.

Applicant's Signature _____

Name (please print) _____

Date _____

Memorandum of Understanding (MoU)

Between

Cranleigh Parish Council

and

Surrey County Council

1. Purpose of this Memorandum

This Memorandum of Understanding ("MoU") sets out the terms under which Cranleigh Parish Council ("the Landowner") grants permission to Surrey County Council ("the Installer") to install a single pedestrian wayfinding map signage within the grass verge by the foot path linking Snoxhall Fields and Car Park to Village Way. The purpose of the installation is to enhance pedestrian navigation and improve public realm accessibility within Cranleigh.

2. Location of Works

The sign installation is permitted only at the following location:

Sign Location Reference: Eastings 505864 , Northings 138788

The sign must be installed in line with existing street trees, respecting the established alignment of the footway.

3. Installation Requirements

The Installer agrees that:

- The sign shall be positioned next to the foot path.
- The sign must not impede pedestrian access, including but not limited to individuals using mobility aids, pushchairs, or other assistive devices.
- The installation must comply with all relevant highways, accessibility and safety standards, and any additional statutory requirements.
- The verge must be reinstated to an appropriate standard to match existing floor finish.

4. Responsibilities

4.1 Responsibilities of the Installer

- To undertake installation, maintenance, and any future removal of the sign at its own cost.
- To ensure immediate remediation of any damage to public foot path assets caused by installation works.
- To ensure works are coordinated safely and cause minimal disruption to pedestrian movement.

4.2 Responsibilities of the Landowner

- To permit installation at the designated location, subject to the terms of this MoU.
- To notify the Installer of any planned changes or maintenance activities affecting the permitted location.

5. Duration

This MoU shall remain in force from the date of signature by both parties and shall continue unless:

- Superseded by a formal agreement;
- Terminated by either party with reasonable written notice;
- The sign is removed by mutual agreement or in the event of damage caused by an accident.

6. Non-Binding Status

This MoU is not intended to create legal obligations but represents a mutually agreed understanding between the parties. A separate legal agreement may be executed if required for statutory or operational reasons.

7. Signatures

For Stocklund Square Estates Limited

Name: _____

Position: _____

Signature: _____

Date: _____

For Surrey County Council

Name: _____

Position: _____

Signature: _____

Date: _____

Beverley Bell – Cranleigh

From: Shaista Salim <shaista.salim@surreycc.gov.uk> on behalf of YFS Small Community Fund <YFSsmallcommunityfund@surreycc.gov.uk>
Sent: 21 April 2026 16:12
To: Beverley Bell – Cranleigh; Samiha Ali; YFS Small Community Fund
Subject: RE: YFSSCP2/1249 - Snoxhall Swings - Minimal Financial Assistance

Follow Up Flag: Follow up
Flag Status: Completed

Dear Beverley

Thank you for your email and I understand the Parish Council won't be gaining any economic advantage but we have been informed by our legal department that we need to send the forms out to all the projects we have funded.

We look forward to receiving the completed form and we can then arrange to make payment.

Kind regards

Shaista Salim

Pronouns She/Her

Senior Community Development Officer

Telephone: 01737 737420

Email: Shaista.salim@surreycc.gov.uk

Working days are Tuesday - Friday



Inclusive | Collaborative | Ambitious | Dynamic

From: Beverley Bell – Cranleigh <clerk@cranleigh-pc.gov.uk>
Sent: 16 April 2026 16:31
To: Samiha Ali <Samiha.Ali@surreycc.gov.uk>; YFS Small Community Fund <YFSsmallcommunityfund@surreycc.gov.uk>
Subject: RE: YFSSCP2/1249 - Snoxhall Swings - Minimal Financial Assistance

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Cranleigh Parish Council

Village Way
Cranleigh
Surrey, GU6 8AF

Contact:
Clerk Beverley Bell FSLCC MIET IEng

01483 272311

07949 073875

Dear Samiha

I have taken advice from the legal advisor at the National Association of Local Councils about this Minimal Financial Assistance Letter.

They advise that *'a subsidy is where a public authority provides support to an enterprise that gives them an economic advantage. The Principal Authority's note seems to be treating the council as a commercial enterprise. I do not think a parish council carrying out non-commercial/ economic activities would meet the "enterprise" definition in section 7 of the 2022 Act.'*

Please can you explain why you are asking us to complete this form?

Kind Regards
Beverley Bell FSLCC
Parish Clerk

Sign up for our newsletter: <http://eepurl.com/hfYGcz>

Please think of the environment. Don't print this email unless really necessary.

This e-mail message neither creates nor is intended to create a contract between Cranleigh Parish Council and the addressee or the addressee's organisation. It is confidential to the Council and the addressee. If you receive this e-mail message in error, please destroy it and delete it from your machine. Please note that any views or opinions expressed in this e-mail are solely those of the author, and do not necessarily represent those of Cranleigh Parish Council. If this e-mail message or any attachments are incomplete or unreadable, please telephone 01483-272311 or e-mail clerk@cranleigh-pc.gov.uk

From: no-reply@eu.mail.flexigrant.com <no-reply@eu.mail.flexigrant.com>

Sent: 07 April 2026 13:50

To: Beverley Bell – Cranleigh <clerk@cranleigh-pc.gov.uk>; yfsmallcommunityfund@surreycc.gov.uk

Subject: YFSSCP2/1249 - Snoxhall Swings - Minimal Financial Assistance

Dear Mrs Beverley Bell,

Apologies for the delay as we were waiting to see if there were any Councillors that had left their funds unspent in Waverley to see if we can obtain additional funds for your project, unfortunately, all the Councillors had spent up once we reached the deadline date, so after speaking with Cllr Townsend, we have agreed that we can process your bid on the amount of £16,198 that was originally agreed.

We have now assessed and provisionally approved your YFS small community projects fund application. Before we can release any monies, we require applicants to confirm the level of public grant funding/assistance their organisation has received from Surrey County Council or other public bodies since April 2023. The Council will not award grants to organisations who have already exceeded or who by receipt of this grant funding will exceed a total of £315,000 of funding/assistance across the financial years 2023/24, 2024/25 and 2025/2026. This is to ensure that the Council complies with the Subsidy Control Regime. [Subsidy Control: a guide for beneficiaries - GOV.UK](#)

Please note that the release of your successful grant payment will be subject to you signing and returning the attached Minimal Financial Assistance letter. Please therefore sign and return the letter as soon as possible and we can then arrange the grant payment.

Kind regards,

The Surrey County Council team

Tel: 01737 737420

Email: YFSsmallcommunityfund@surreycc.gov.uk

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[Visit the Surrey County Council website](#)

Minimal Financial Assistance Letter

Surrey County Council is willing to offer Cranleigh Parish Council a Minimal Financial Assistance (MFA) subsidy under the Subsidy Control Act (2022).

This is subject to your agreement to, and compliance with, the terms and conditions set out below relating to MFA and any other terms of the subsidy specified by the Council – these will be contained in a separate grant agreement.

The amount of MFA offered is £16,198

Before agreeing to make the payment, we require written confirmation that receipt of the payment will not exceed Cranleigh Parish Council Subsidy Control Statutory Guidance MFA threshold of £315,000 cumulated over this and the previous two financial years, as specified in section 36(1) of the Subsidy Control Act (2022).

This means you must confirm that you* have not received more than £315,000 minus the value of the subsidy in MFA subsidies or comparable types of subsidies (see section 42(8) of the Subsidy Control Act 2022) between 1 April 2023 and this date.

We take this opportunity to remind Cranleigh Parish Council that you are required to keep a written record of the amount of MFA you have received and the date/s when it was received.

The written record must be kept for at least three years beginning with the date on which the MFA was given. This will enable you to respond to future requests from public authorities on how much MFA you have received and whether you have reached the cumulative threshold.

Confirmation must be sent by someone who is authorised to do so on behalf of your organisation.

I confirm, for and on behalf of Cranleigh Parish Council that receipt of MFA of £16,198 from Surrey County Council will not exceed the MFA threshold specified in section 36(1) of the Subsidy Control Act (2022)."

Signed

.....

For and on behalf of Cranleigh Parish Council

.....

Print Name

Dated:

* The MFA financial threshold applies at company group level. The Subsidy Control Act 2022 can be found at: -

<https://www.legislation.gov.uk/ukpga/2022/23>

**The Surrey County Council
Amendments to Waiting and Parking Restrictions
in the Borough of Waverley**

On 01 August 2025 Surrey County Council ("the Council") proposed to make "The Surrey County Council (Various Roads in Waverley) (Amendment of Waiting Loading and Unloading Prohibition and On-Street Parking Places Order) (Amendment No.1) Order 202." under Sections 1, 2, 4, 32, 35, 36, 45, 46, 49, 51 and 53 of and Part IV of Schedule 9 to the Road Traffic Regulation Act 1984, the effect of which will be to amend: - **(1)** The Surrey County Council (Various Roads in Waverley) (Revocation and Consolidation of Waiting Loading and Unloading Prohibitions and Restrictions) Order 2007; **(2)** The Surrey County Council (Various Roads in Waverley) Electric Vehicle Parking Places Order 2021; **(3)** The Surrey County Council (Various Roads in Waverley) (Consolidation of Free Street Parking Places) Order 2007; **(4)** The Surrey County Council (Various Roads in Waverley) (Prohibition of Stopping Outside Schools) (No. 1) Order 2008; **(5)** The Surrey County Council Farnham Railway Station Controlled Parking Zone (Consolidation of Waiting Restrictions and On-Street Parking Places) Order 2007; **(6)** The Surrey County Council Farnham Town Centre Controlled Parking Zone (Consolidation of Waiting Loading and Unloading Prohibitions and Restrictions and On-Street Parking Places) Order 2007; **(7)** The Surrey County Council (Various Roads in Waverley) (Residents' Only On-Street Parking Places) (No.1) Order 2013; **(8)** The Surrey County Council (Various Roads in Godalming and Farncombe in the Borough of Waverley) (Residents' Only On-Street Parking Places) (No. 1) Order 2014; **(9)** The Surrey County Council (Various Roads in Waverley) (Residents' Only On-Street Parking Places) (No. 2) Order 2012; **(10)** The Surrey County Council (Various Roads in Waverley) (Consolidation of Free Street Parking Places) (Disabled Persons) (No. 1) Order 2007; **(11)** The Surrey County Council (Various Roads in Waverley) (Free On-Street Loading Bays) (No. 1) Order 2013; **(12)** The Surrey County Council Sandrock (5523) Haslemere in the Borough of Waverley (Restricted Zone) (Off-Street Parking Place) Order 2013.

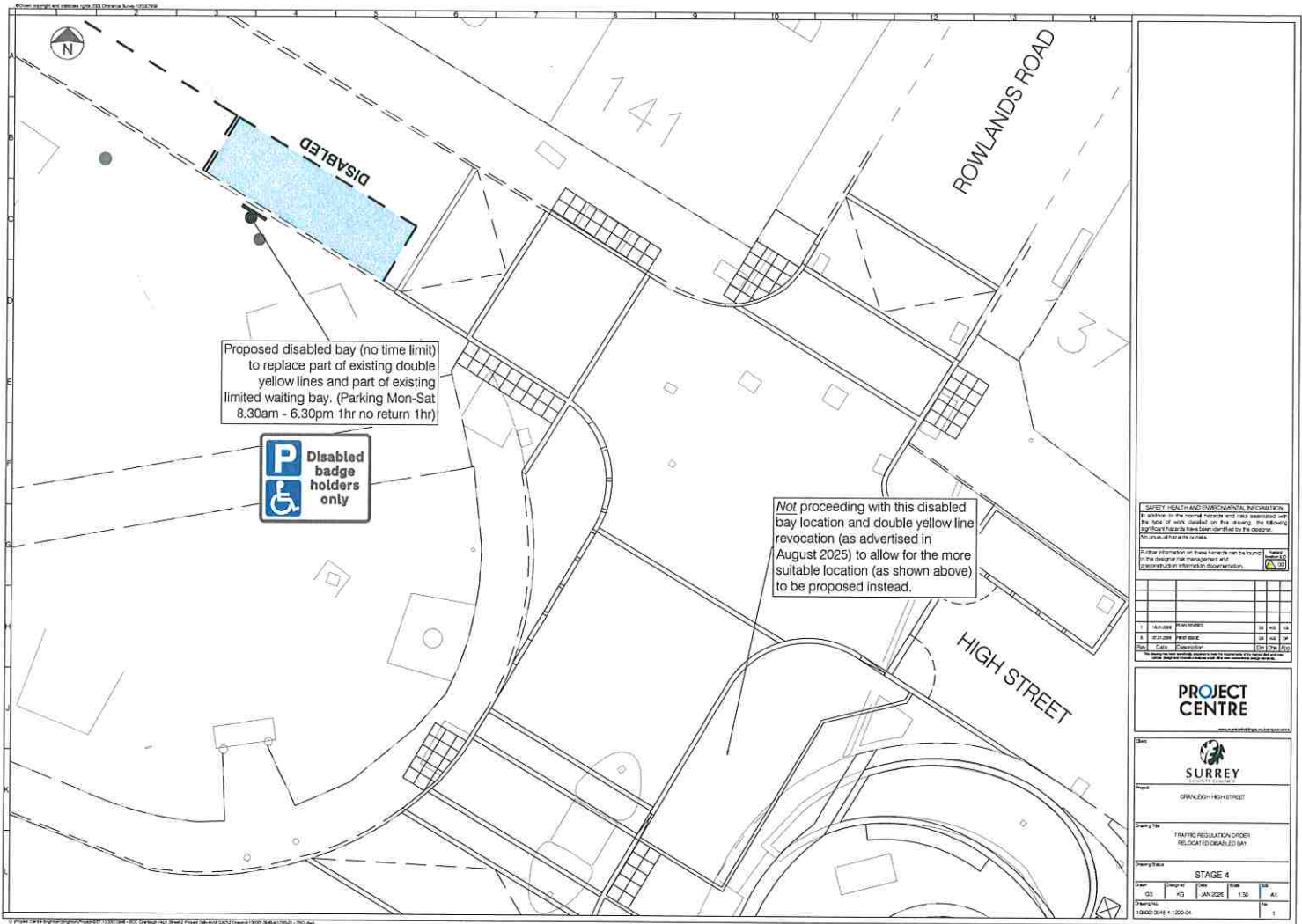
The Council now proposes to make further amendments to the Orders quoted in the said Notice, the effect of which will be to provide a disabled persons' parking place in D190 Bank Buildings Road, Cranleigh, located on the southern side of the carriageway opposite the southern property boundary of "No.143/No.145 High Street, Cranleigh", to operate at any time with no time limit. Note - This proposal replaces the proposal to provide a disabled persons' parking place in D664 Rowland Road, Cranleigh that was advertised on 01 August 2025, and will require the revocation of the existing: - (i) Prohibition of Waiting at any time; and (ii) Free Parking Place Monday to Saturday 8.30am to 6.30pm 1 hour no return 1 hour in the length of D190 Bank Buildings Road, Cranleigh described above. A copy of a plan showing the lengths of road to which this Notice relates and a Statement of the Council's reasons for proposing the Order may be viewed at: - www.surreycc.gov.uk/roads-and-transport/policies-plans-consultations/roads-and-transport-consultations Copies of these documents and the draft Order, may also be viewed in person, during normal opening hours at: - **(a)** Waverley Borough Council, The Burys, Godalming GU7 1HP; **(b)** Farnham Town Council, Town Council Office, South Street, Farnham GU9 7RN; **(c)** Farnham Library, Vernon House, 28 West Street, Farnham GU9 7DR; **(d)** Cranleigh Library, High Street, Cranleigh GU6 8AE; **(e)** Haslemere Library, 91 Wey Hill, Haslemere GU27 1HP; **(f)** Godalming Library, Bridge Street, Godalming GU7 1HT; **(g)** Bramley Community Library, High Street, Bramley GU5 0HG; and **(h)** Surrey County Council, Hazel House, Meroo Lane, Guildford, Surrey GU4 7BQ. If you wish to object to, or make representations relating to, the proposed Order, or any part, you must send the grounds for your objection or representation (including any in support), by **(1)** using the online form via the webpages quoted above; **(2)** or in writing to Mr D Curl at Hazel House, Meroo Lane, Guildford, Surrey GU4 7BQ by **29 May 2026**.

Dated 01 May 2026

Authorising Officer: Lucy Monie - Director - Highways, Transport and Network Management

Enquiries to: Traffic Regulation Orders Team, Hazel House, Meroo Lane, Guildford, Surrey
GU4 7BQ

Tel: 0300 200 1003



Proposed disabled bay (no time limit) to replace part of existing double yellow lines and part of existing limited waiting bay. (Parking Mon-Sat 8.30am - 6.30pm 1hr no return 1hr)



Not proceeding with this disabled bay location and double yellow line revocation (as advertised in August 2025) to allow for the more suitable location (as shown above) to be proposed instead.

SAFETY HEALTH AND ENVIRONMENTAL INFORMATION

In addition to the normal hazards and risks associated with the type of work detailed on this drawing, the following significant hazards have been identified by the designer.

No unusual hazards or risks.

Further information on these hazards can be found in the designer's risk management and environmental information documentation.

1	10/1/2025	PROPOSED	10	10	10
2	10/1/2025	REVISED	10	10	10

PROJECT CENTRE

SURREY

GRANDEIGH HIGH STREET

TRAFFIC REGULATION ORDER REGULATED DRAWING

STAGE 4

Drawn	Checked	Date	Scale	File
CS	KS	JAN 2025	1:50	AX

10000-3045-4-25004

The Surrey County Council
Amendments to Waiting and Parking Restrictions in the Borough of Waverley

Statement of Reasons

On 01 August 2025 a new disabled parking bay (no time limit) was proposed for Rowland Road, opposite 137 High Street and at the end of the island area, to prioritise blue badge holder parking and to effectively relocate the existing disabled bay located outside "No.135 and No.137 High Street". In update to the proposal made on 01 August 2025, the proposed location for this bay has been amended, based on the planned/ongoing redevelopment of the island and carriageway area here, also known as Fountain Square, to: - D190 Bank Buildings Road, Cranleigh, located on the southern side of the carriageway opposite the southern property boundary of "No.143/No.145 High Street, Cranleigh".



CRANLEIGH PARISH COUNCIL

Full Council Agenda Item 26

- To consider a request for a Memorial outside of the specification in the Council's adopted Rules and Regulations.

The Council's adopted Rules and Regulations state that the maximum size of memorial is:

The size of a memorial on a single grave may not exceed 915mm (3') in height from ground level, 915mm (3') in width and 102mm (4") in depth and a kerbstone may not exceed 2430mm x 915mm (8'x 3').

The owner of plot NS303 has made a written request for a memorial as shown below.

The size of the memorial shown below is: 1,016mm high which is 101 mm higher than the current permitted height.

15 4 2026

