

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 ADMINISTRATION							
1076 PRECEPT	298,951	597,902	298,951			50.0%	
1089 MISCELLANEOUS INCOME	31,123	0	(31,123)			0.0%	30,969
1090 INTEREST RECEIVED	8,272	30,000	21,728			27.6%	
ADMINISTRATION :- Income	338,346	627,902	289,556			53.9%	30,969
4001 STAFF PAY/OP COSTS	34,677	78,217	43,540		43,540	44.3%	
4008 TRAINING	924	1,500	576		576	61.6%	
4009 TRAVELLING EXPENSES	58	100	42		42	57.6%	
4011 RATES	3,368	5,760	2,392		2,392	58.5%	
4014 ELECTRICITY	1,487	5,300	3,813		3,813	28.1%	
4016 CLEANING	508	1,200	692		692	42.3%	
4018 HEALTH & SAFETY	1,540	3,200	1,660		1,660	48.1%	
4019 SECURITY	718	900	182		182	79.8%	
4020 MISC. EXPENSES	641	1,050	409		409	61.1%	
4021 TELEPHONE/FAX	1,309	3,600	2,291		2,291	36.4%	
4023 STATIONERY/PRINTING	393	2,100	1,707		1,707	18.7%	
4024 SUBSCRIPTIONS	3,036	3,675	639		639	82.6%	
4025 INSURANCE	2,109	3,000	891		891	70.3%	
4026 COMPUTER/IT COSTS	1,919	5,500	3,581		3,581	34.9%	
4036 PROPERTY MAINTENANCE	392	1,500	1,109		1,109	26.1%	
4051 BANK CHARGES	74	300	226		226	24.7%	
4055 ACCOUNTING SUPPORT	1,515	3,000	1,485		1,485	50.5%	
4057 AUDIT FEES	0	2,800	2,800		2,800	0.0%	
4059 OTHER PROF FEES	3,392	5,000	1,608		1,608	67.8%	
ADMINISTRATION :- Indirect Expenditure	58,061	127,702	69,641	0	69,641	45.5%	0
Net Income over Expenditure	280,285	500,200	219,915				
5001 less Transfer to EMR	30,969	0	(30,969)				
Movement to/(from) Gen Reserve	249,316	500,200	250,884				
102 CIVIC ACTIVITIES							
4006 CHAIRMAN'S ALLWCE	100	450	350		350	22.2%	
4008 TRAINING	0	525	525		525	0.0%	
4009 TRAVELLING EXPENSES	0	105	105		105	0.0%	
4020 MISC. EXPENSES	3,062	6,150	3,088		3,088	49.8%	(130)
4063 CIVIC SERVICE	0	210	210		210	0.0%	
CIVIC ACTIVITIES :- Indirect Expenditure	3,162	7,440	4,278	0	4,278	42.5%	(130)
Net Expenditure	(3,162)	(7,440)	(4,278)				
6000 plus Transfer from EMR	(130)	0	130				
Movement to/(from) Gen Reserve	(3,292)	(7,440)	(4,148)				

Detailed Income & Expenditure by Budget Heading 01/11/2025

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
105 PUBLIC CONVENIENCES							
4001 STAFF PAY/OP COSTS	1,939	4,831	2,692		2,692	41.9%	
4012 WATER	105	800	695		695	13.1%	
4014 ELECTRICITY	285	750	465		465	38.0%	
4016 CLEANING	7,778	14,000	6,222		6,222	55.6%	
4018 HEALTH & SAFETY	1,791	3,300	1,509		1,509	54.3%	
4025 INSURANCE	410	500	90		90	82.0%	
4036 PROPERTY MAINTENANCE	1,805	3,000	1,195		1,195	60.2%	
PUBLIC CONVENIENCES :- Indirect Expenditure	14,112	26,981	12,869	0	12,869	52.3%	0
Net Expenditure	(14,112)	(26,981)	(12,869)				
107 FGP GRANTS (& S137)							
4701 GRANTS POWER GEN COMPETENCE	1,400	2,000	600		600	70.0%	
FGP GRANTS (& S137) :- Indirect Expenditure	1,400	2,000	600	0	600	70.0%	0
Net Expenditure	(1,400)	(2,000)	(600)				
201 RECREATION GENERAL							
1020 PITCH HIRE INCOME	2,834	10,000	7,166			28.3%	
1030 LETTING INCOME	1,221	0	(1,221)			0.0%	
1089 MISCELLANEOUS INCOME	6,958	200	(6,758)			3478.8%	6,612
RECREATION GENERAL :- Income	11,012	10,200	(812)			108.0%	6,612
4001 STAFF PAY/OP COSTS	31,035	74,430	43,395		43,395	41.7%	
4003 TEMPORARY WORKERS	0	2,100	2,100		2,100	0.0%	
4008 TRAINING	175	500	325		325	35.0%	
4009 TRAVELLING EXPENSES	0	100	100		100	0.0%	
1012 WATER	282	210	(72)		(72)	134.5%	
4016 CLEANING	119	0	(119)		(119)	0.0%	
4017 REFUSE COLLECTION	3,530	9,500	5,970		5,970	37.2%	
4018 HEALTH & SAFETY	145	2,500	2,355		2,355	5.8%	
4019 SECURITY	50	1,200	1,150		1,150	4.2%	
4020 MISC. EXPENSES	1,202	3,000	1,798		1,798	40.1%	
4021 TELEPHONE/FAX	693	1,400	707		707	49.5%	
4024 SUBSCRIPTIONS	84	200	116		116	41.9%	
4025 INSURANCE	1,049	1,200	151		151	87.4%	
4037 GROUNDS MAINTENANCE	11,167	24,000	12,833		12,833	46.5%	
4038 EQPT HIRE/CONTRACTS	9,643	14,000	4,357		4,357	68.9%	
4039 FLOWERBEDS	861	2,100	1,239		1,239	41.0%	
4040 PLAY EQUIPT MAINT'CE	4,926	5,000	74		74	98.5%	

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Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4041 EQPT/VHICLE/MC/MNTCE	1,762	3,300	1,538		1,538	53.4%	
4042 TREE MANAGEMENT	16,816	24,000	7,184		7,184	70.1%	
4043 TRACTOR MAINTENANCE	1,683	4,500	2,817		2,817	37.4%	
4044 FUEL & OIL	2,016	6,000	3,984		3,984	33.6%	
4048 EQUIPMENT - PURCHASE	2,764	2,500	(264)		(264)	110.6%	
RECREATION GENERAL :- Indirect Expenditure	90,002	181,740	91,738	0	91,738	49.5%	0
Net Income over Expenditure	(78,989)	(171,540)	(92,551)				
6001 less Transfer to EMR	6,612	0	(6,612)				
Movement to/(from) Gen Reserve	(85,601)	(171,540)	(85,939)				
202 CAR PARK							
1200 SNOXHALL CARPARK INCOME	7,151	0	(7,151)			0.0%	6,565
CAR PARK :- Income	7,151	0	(7,151)				6,565
4011 RATES	235	1,150	915		915	20.4%	
4014 ELECTRICITY	818	2,000	1,182		1,182	40.9%	
CAR PARK :- Indirect Expenditure	1,053	3,150	2,097	0	2,097	33.4%	0
Net Income over Expenditure	6,098	(3,150)	(9,248)				
6001 less Transfer to EMR	6,565	0	(6,565)				
Movement to/(from) Gen Reserve	(467)	(3,150)	(2,683)				
203 YOUTH CENTRE							
1051 YOUTH CENTRE INCOME	9,327	20,000	10,673			46.6%	
YOUTH CENTRE :- Income	9,327	20,000	10,673			46.6%	0
4001 STAFF PAY/OP COSTS	3,406	8,492	5,086		5,086	40.1%	
4011 RATES	215	3,780	3,565		3,565	5.7%	
4012 WATER	206	1,260	1,054		1,054	16.3%	
4014 ELECTRICITY	511	2,500	1,989		1,989	20.4%	
4015 GAS	287	3,360	3,073		3,073	8.6%	
4016 CLEANING	1,231	4,000	2,769		2,769	30.8%	
4018 HEALTH & SAFETY	1,869	6,000	4,131		4,131	31.1%	
4019 SECURITY	125	945	820		820	13.2%	
4020 MISC. EXPENSES	0	525	525		525	0.0%	
4025 INSURANCE	1,404	1,575	171		171	89.2%	
4036 PROPERTY MAINTENANCE	95	2,100	2,005		2,005	4.5%	
4059 OTHER PROF FEES	216	840	624		624	25.7%	
YOUTH CENTRE :- Indirect Expenditure	9,565	35,377	25,812	0	25,812	27.0%	0
Net Income over Expenditure	(238)	(15,377)	(15,139)				

Detailed Income & Expenditure by Budget Heading 01/11/2025

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
204 ALLOTMENTS							
1010 RENT RECEIVED	11,625	5,250	(6,375)			221.4%	
ALLOTMENTS :- Income	11,625	5,250	(6,375)			221.4%	0
4001 STAFF PAY/OP COSTS	3,805	8,349	4,544		4,544	45.6%	
4012 WATER	1,021	3,150	2,129		2,129	32.4%	
4020 MISC. EXPENSES	4	0	(4)		(4)	0.0%	
4025 INSURANCE	184	315	131		131	58.3%	
4036 PROPERTY MAINTENANCE	0	1,000	1,000		1,000	0.0%	
4037 GROUNDS MAINTENANCE	150	1,785	1,635		1,635	8.4%	
4042 TREE MANAGEMENT	3,040	4,200	1,160		1,160	72.4%	
ALLOTMENTS :- Indirect Expenditure	8,204	18,799	10,595	0	10,595	43.6%	0
Net Income over Expenditure	3,421	(13,549)	(16,970)				
205 SNOXHALL PAVILION							
1010 RENT RECEIVED	8,529	15,000	6,471			56.9%	
SNOXHALL PAVILION :- Income	8,529	15,000	6,471			56.9%	0
4001 STAFF PAY/OP COSTS	3,441	8,297	4,856		4,856	41.5%	
4011 RATES	132	2,520	2,388		2,388	5.2%	
4012 WATER	551	1,575	1,024		1,024	35.0%	
4014 ELECTRICITY	1,233	7,000	5,767		5,767	17.6%	
4015 GAS	1,522	9,000	7,478		7,478	16.9%	
4016 CLEANING	4,402	8,500	4,098		4,098	51.8%	
4018 HEALTH & SAFETY	3,861	6,000	2,139		2,139	64.4%	
4019 SECURITY	943	1,500	557		557	62.9%	
4020 MISC. EXPENSES	96	525	429		429	18.3%	
4021 TELEPHONE/FAX	0	1,260	1,260		1,260	0.0%	
4025 INSURANCE	2,284	2,310	26		26	98.9%	
4036 PROPERTY MAINTENANCE	3,218	5,000	1,782		1,782	64.4%	
4059 OTHER PROF FEES	0	840	840		840	0.0%	
SNOXHALL PAVILION :- Indirect Expenditure	21,683	54,327	32,644	0	32,644	39.9%	0
Net Income over Expenditure	(13,155)	(39,327)	(26,172)				
301 VILLAGE HALL							
1013 CUPBOARD HIRE	0	500	500			0.0%	
1030 LETTING INCOME	17,317	35,500	18,183			48.8%	
VILLAGE HALL :- Income	17,317	36,000	18,683			48.1%	0
4001 STAFF PAY/OP COSTS	4,185	10,895	6,710		6,710	38.4%	

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4008 TRAINING	0	210	210		210	0.0%	
4011 RATES	1,977	2,940	963		963	67.2%	
4012 WATER	256	5,500	5,244		5,244	4.7%	
4014 ELECTRICITY	2,230	3,300	1,070		1,070	67.6%	
4015 GAS	1,138	6,000	4,862		4,862	19.0%	
4016 CLEANING	1,660	4,000	2,340		2,340	41.5%	
4017 REFUSE COLLECTION	432	1,300	868		868	33.2%	
4018 HEALTH & SAFETY	3,560	4,800	1,240		1,240	74.2%	
4019 SECURITY	1,429	2,000	571		571	71.5%	
4020 MISC. EXPENSES	500	525	25		25	95.2%	
4021 TELEPHONE/FAX	0	735	735		735	0.0%	
4025 INSURANCE	4,486	6,000	1,514		1,514	74.8%	
4032 PUBLICITY	0	100	100		100	0.0%	
4036 PROPERTY MAINTENANCE	7,642	10,000	2,358		2,358	76.4%	
4038 EQPT HIRE/CONTRACTS	0	1,000	1,000		1,000	0.0%	
4059 OTHER PROF FEES	1,314	5,000	3,686		3,686	26.3%	
VILLAGE HALL :- Indirect Expenditure	30,811	64,305	33,494	0	33,494	47.9%	0
Net Income over Expenditure	(13,494)	(28,305)	(14,811)				
401 CEMETERY							
1040 BURIAL FEES	8,177	11,897	3,720			68.7%	
1041 MEMORIAL FEES	4,367	11,897	7,530			36.7%	
1042 GRANT OF RIGHTS	5,535	7,365	1,830			75.2%	
1043 Transfer Fees for Graves	1,321	1,246	(75)			106.0%	
CEMETERY :- Income	19,401	32,405	13,004			59.9%	0
4001 STAFF PAY/OP COSTS	48,545	109,389	60,844		60,844	44.4%	
4008 TRAINING	0	500	500		500	0.0%	
4011 RATES	923	2,000	1,077		1,077	46.2%	
4012 WATER	94	400	306		306	23.6%	
4014 ELECTRICITY	110	550	440		440	20.0%	
4017 REFUSE COLLECTION	432	1,155	723		723	37.4%	
4018 HEALTH & SAFETY	1,005	650	(355)		(355)	154.6%	
4019 SECURITY	0	200	200		200	0.0%	
4020 MISC. EXPENSES	525	1,250	725		725	42.0%	
4021 TELEPHONE/FAX	248	480	232		232	51.7%	
4024 SUBSCRIPTIONS	105	334	229		229	31.4%	
4025 INSURANCE	151	250	99		99	60.3%	
4036 PROPERTY MAINTENANCE	500	500	0		0	100.0%	
4037 GROUNDS MAINTENANCE	47	1,000	953		953	4.7%	

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4038 EQPT HIRE/CONTRACTS	0	630	630		630	0.0%	
4041 EQPT/VHICLE/MC/MNTCE	0	1,500	1,500		1,500	0.0%	
4042 TREE MANAGEMENT	420	2,100	1,680		1,680	20.0%	
4044 FUEL & OIL	387	1,600	1,213		1,213	24.2%	
4048 EQUIPMENT - PURCHASE	1,984	1,300	(684)		(684)	152.6%	
4059 OTHER PROF FEES	0	880	880		880	0.0%	
CEMETERY :- Indirect Expenditure	55,477	126,668	71,191	0	71,191	43.8%	0
Net Income over Expenditure	(36,076)	(94,263)	(58,187)				
501 PLANNING							
4001 STAFF PAY/OP COSTS	6,885	14,731	7,846		7,846	46.7%	
PLANNING :- Indirect Expenditure	6,885	14,731	7,846	0	7,846	46.7%	0
Net Expenditure	(6,885)	(14,731)	(7,846)				
900 EARMARKED RESERVE EXPENDITURE							
9343 EMR BUSINESS PLAN	1,006	0	(1,006)		(1,006)	0.0%	1,006
9344 EMR FORWARD MAINT PLAN	24,565	0	(24,565)		(24,565)	0.0%	21,765
9348 EMR HENRY SMITH	8,300	0	(8,300)		(8,300)	0.0%	8,300
9350 EMR AED	774	0	(774)		(774)	0.0%	774
9352 EMR MACHINE SHED	7,788	0	(7,788)		(7,788)	0.0%	7,788
9353 EMR REC BRIDGE	350	0	(350)		(350)	0.0%	350
9360 EMR PITCHES	4,053	0	(4,053)		(4,053)	0.0%	4,053
9365 ENR GROUNDS MAINTENANCE	6,400	0	(6,400)		(6,400)	0.0%	6,400
9396 EMR JUBILEE	217	0	(217)		(217)	0.0%	217
EARMARKED RESERVE EXPENDITURE :- Indirect Expenditure	53,452	0	(53,452)	0	(53,452)		50,652
Net Expenditure	(53,452)	0	53,452				
6000 plus Transfer from EMR	50,652	0	(50,652)				
Movement to/(from) Gen Reserve	(2,800)	0	2,800				
Grand Totals:- Income	422,708	746,757	324,049			56.6%	
Expenditure	353,867	663,220	309,353	0	309,353	53.4%	
Net Income over Expenditure	68,841	83,537	14,696				
plus Transfer from EMR	50,522	0	(50,522)				
less Transfer to EMR	44,146	0	(44,146)				
Movement to/(from) Gen Reserve	75,217	83,537	8,320				

Budget Report to 30 Sept 2025					
		EXPENDITURE	Overspend Amount	%	
201	4012	Water	72	34	Dry summer
201	4016	Cleaning	119		Journal to 105 4016
201	4048	Equipment purchase	264	10	New blower and power sweep
204	4020	Miscellaneous expenses	3.6		Incorrect postage by client
401	4018	Health & safety	355	54	New stopcocks for taps £255, new fire extinguisher £116
401	4048	Equipment purchase	684	52	New grave markers £1,165
		INCOME	Amount Over Budget		
101	1089	Miscellaneous income	31123		CIL £21,894, Henry Smith £8,300, insurance claim £774
201	1030	Hire income	1221		Ice cream van
203	1051	Rent received			£9,327 almost half budget
204	1030	Rent received	6375	12.5	Accrual £5,827
205	1010	Hire income			£8,529 - one half of budget
301	1030	Hire income		138.9	£17,317- one half of budget
401	1040	Burial Fees			£8,177 - two thirds of budget
401	1041	Memorial Fees			£4,367 - one third of budget
401	1042	Grant of Rights			£5,535 - two thirds of budget
401	1043	Transfer of Rights			£1,321 - nearly whole budget

310	General Reserve	£169,483
321	War Memorial Fund	£882
342	Town Twinning	£225
343	Capital	£58,655
344	Forward Maintenance Plan	£3,255
345	Elections	£8,348
346	CIL	£13,274
350	AED	£40
351	MUGA	£44,501
352	Machine Shed	£89,899
354	Tractor	£450
356	Snoxhall Fields parking income	£13,334
360	Pitches	£6,612
363	Signs	£366
365	Grounds maintenance	£3,989
368	Ecology	£1,803
370	Centenary Garden	£2,822
372	Village Hall architect fees	£0
394	Public Conveniences	£866
396	D-Day	£0
398	Pavilion	£27,281
401	SERA Bins	£251
402	Youth Council	£117
	Total EMR	£276,970

Neighbourhood CIL									
Date	Amount	Received*	Spend By	Spent	Date	Balance			
01/04/20 - 30/09/20	£1,970.27	10/05/2021	31/03/2026	£1,485.00	20/08/2024	£485.27			
				£485.27	22/04/2025	£0.00			
01/10/20 - 31/03/21	£16,907.44	23/04/2021	31/03/2026	£144.73	22/04/2025	£16,762.71			
				£1,176.00	16/06/2025	£15,586.71			
				£625.00	17/09/2025	£14,961.71			
				£6,048.00	29/09/2025	£8,913.71			
01/04/21 - 30/09/21	£26,002.58	08/11/2021	30/09/2026						
01/10/21 - 31/03/22	£345.28	09/05/2022	31/03/2027						
01/04/22 - 30/09/22	£12,031.40	24/10/2022	30/09/2027						
01/10/22 - 31/03/23	£10,480.50	20/04/2023	31/03/2028						
01/04/23 - 30/09/23	£10,639.71	27/10/2023	30/09/2028						
01/10/23 - 31/03/24	£0.00								
01/04/24 - 30/09/24	£68.07	30/10/2024	30/09/2029						
01/10/24 - 31/03/25	£21,894.77	06/05/2025	31/03/2030						
01/04/25 - 30/09/25	£13,274.49	23/10/2025	30/09/2030						
	£113,614.51								

s106 Remaining Funds						
Developer	Planning Application	Prescribed Use	Amount	Spend deadline	CPC EMR	Amount Remaining
Thakeham Homes	WA/2016/1921	Snnoxhall pitch and pavilion	£33,075	20/11/2027	398	£27,281
Crest Nicholson	WA/2017/1396	Recreational facilities	£47,417	26/05/2029	351	£44,500

Beverley Bell
Clerk to Cranleigh Parish Council

17 November 2025

Dear Beverley

Cranleigh Parish Council - Internal Audit 25-26
Interim Audit

Following the interim audit completed today, I attach my report for consideration by the Council. This was the first of two audits I intend to carry out to support my opinion on the 25-26 Annual Governance and Accountability Return (AGAR). I covered the following at this visit:

- Review of opening balances and reporting of 24-25 audit opinion
- Follow up previous recommendations
- Review of accounting and VAT processes
- Testing of income and expenditure first 6 months of financial year
- Risk management and insurance
- Budget monitoring reports
- Salaries and wages
- Arrangements for inspection of accounts
- Bank reconciliations.

I am pleased to report that the Council has successfully maintained a robust system of financial control, and I have identified no matters to date that would result in a negative opinion on the year- end internal audit report. At Appendix A I list recommendations arising from this audit.

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they are considering the Authority's approval of the annual governance statement. I am required by Section 4 of 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 testing carried out at the interim audit.

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Company Registration Number 14174016
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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.

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).

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

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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

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.

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.

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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.

I review reserves at the year - end audit.

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.

F. Petty cash

Final Audit

G. Payroll

Interim Audit

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.

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

H. Assets and investments

Year end audit

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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

J. Year-end accounts

Year end 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

Year end audit

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).

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O. 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 for your consideration, and will be in touch in the new year to agree a date for the year end audit.

Yours sincerely

Mike Platten CPFA

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April Skies

Accounting

APPENDIX A Points Forward – Action Plan - Interim Audit

Matter Arising	Recommendation	Council Response
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.	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	
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	

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