

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

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 ADMINISTRATION							
1030 LETTING INCOME	3	0	(3)			0.0%	
1076 PRECEPT	597,902	597,902	0			100.0%	
1089 MISCELLANEOUS INCOME	45,978	0	(45,978)			0.0%	44,243
1090 INTEREST RECEIVED	19,583	30,000	10,417			65.3%	
ADMINISTRATION :- Income	663,466	627,902	(35,564)			105.7%	44,243
4001 STAFF PAY/OP COSTS	76,585	78,217	1,632	1,632	1,632	97.9%	
4008 TRAINING	1,501	1,500	(1)	(1)	(1)	100.0%	
4009 TRAVELLING EXPENSES	121	100	(21)	(21)	(21)	121.4%	
4011 RATES	6,487	5,760	(727)	(727)	(727)	112.6%	
4014 ELECTRICITY	1,334	5,300	3,966	3,966	3,966	25.2%	
4016 CLEANING	1,027	1,200	173	173	173	85.6%	
4018 HEALTH & SAFETY	1,960	3,200	1,240	1,240	1,240	61.2%	
4019 SECURITY	1,175	900	(275)	(275)	(275)	130.6%	
4020 MISC. EXPENSES	1,263	1,050	(213)	(213)	(213)	120.3%	
4021 TELEPHONE/FAX	2,656	3,600	944	944	944	73.8%	
4023 STATIONERY/PRINTING	1,044	2,100	1,056	1,056	1,056	49.7%	
4024 SUBSCRIPTIONS	3,661	3,675	14	14	14	99.6%	
4025 INSURANCE	2,109	3,000	891	891	891	70.3%	
4026 COMPUTER/IT COSTS	5,559	5,500	(59)	(59)	(59)	101.1%	
4036 PROPERTY MAINTENANCE	2,302	1,500	(802)	(802)	(802)	153.4%	
4051 BANK CHARGES	189	300	111	111	111	63.0%	
4055 ACCOUNTING SUPPORT	3,083	3,000	(83)	(83)	(83)	102.8%	
4057 AUDIT FEES	2,259	2,800	541	541	541	80.7%	
4059 OTHER PROF FEES	7,394	5,000	(2,394)	(2,394)	(2,394)	147.9%	
ADMINISTRATION :- Indirect Expenditure	121,709	127,702	5,993	0	5,993	95.3%	0
Net Income over Expenditure	541,757	500,200	(41,557)				
6001 less Transfer to EMR	44,243	0	(44,243)				
Movement to/(from) Gen Reserve	497,513	500,200	2,687				
102 CIVIC ACTIVITIES							
4006 CHAIRMAN'S ALLWCE	465	450	(15)	(15)	(15)	103.3%	
4008 TRAINING	613	525	(88)	(88)	(88)	116.7%	
4009 TRAVELLING EXPENSES	127	105	(22)	(22)	(22)	121.1%	
4020 MISC. EXPENSES	6,975	6,150	(825)	(825)	(825)	113.4%	(130)
4063 CIVIC SERVICE	0	210	210	210	210	0.0%	
CIVIC ACTIVITIES :- Indirect Expenditure	8,180	7,440	(740)	0	(740)	109.9%	(130)
Net Expenditure	(8,180)	(7,440)	740				
6000 plus Transfer from EMR	(130)	0	130				
Movement to/(from) Gen Reserve	(8,310)	(7,440)	870				

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105 PUBLIC CONVENIENCES							
4001 STAFF PAY/OP COSTS	4,493	4,631	138		138	97.0%	
4012 WATER	263	800	537		537	32.8%	
4014 ELECTRICITY	539	750	211		211	71.9%	
4016 CLEANING	13,306	14,000	694		694	95.0%	
4018 HEALTH & SAFETY	2,711	3,300	589		589	82.2%	
4025 INSURANCE	410	500	90		90	82.0%	
4036 PROPERTY MAINTENANCE	1,998	3,000	1,003		1,003	66.6%	
PUBLIC CONVENIENCES :- Indirect Expenditure	23,718	26,981	3,263	0	3,263	87.9%	0
Net Expenditure	(23,718)	(26,981)	(3,263)				
107 FGP GRANTS (& S137)							
4701 GRANTS POWER GEN COMPETENCE	2,000	2,000	0		0	100.0%	
FGP GRANTS (& S137) :- Indirect Expenditure	2,000	2,000	0	0	0	100.0%	0
Net Expenditure	(2,000)	(2,000)	0				
201 RECREATION GENERAL							
1020 PITCH HIRE INCOME	8,593	10,000	1,407			85.9%	
1030 LETTING INCOME	1,221	0	(1,221)			0.0%	
1089 MISCELLANEOUS INCOME	52,345	200	(52,145)			26172.7	51,612
RECREATION GENERAL :- Income	62,159	10,200	(51,959)			609.4%	51,612
4001 STAFF PAY/OP COSTS	66,975	74,430	7,455		7,455	90.0%	
4003 TEMPORARY WORKERS	0	2,100	2,100		2,100	0.0%	
4008 TRAINING	500	500	0		0	100.0%	
4009 TRAVELLING EXPENSES	0	100	100		100	0.0%	
4012 WATER	334	210	(124)		(124)	159.2%	
4017 REFUSE COLLECTION	7,779	9,500	1,721		1,721	81.9%	
4018 HEALTH & SAFETY	873	2,500	1,627		1,627	34.9%	
4019 SECURITY	50	1,200	1,150		1,150	4.2%	
4020 MISC. EXPENSES	3,059	3,000	(59)		(59)	102.0%	
4021 TELEPHONE/FAX	1,256	1,400	144		144	89.7%	
4024 SUBSCRIPTIONS	154	200	46		46	76.8%	
4025 INSURANCE	1,558	1,200	(358)		(358)	129.8%	
4037 GROUNDS MAINTENANCE	23,382	24,000	618		618	97.4%	
4038 EQPT HIRE/CONTRACTS	14,866	14,000	(866)		(866)	106.2%	
4039 FLOWERBEDS	1,179	2,100	921		921	56.1%	
4040 PLAY EQUIPT MAINT'CE	5,381	5,000	(381)		(381)	107.6%	
4041 EQPT/VHICLE/MC/MNTCE	2,800	3,300	500		500	84.9%	

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4042 TREE MANAGEMENT	25,395	24,000	(1,395)		(1,395)	105.8%	
4043 TRACTOR MAINTENANCE	5,966	4,500	(1,466)		(1,466)	132.6%	
4044 FUEL & OIL	3,492	6,000	2,508		2,508	58.2%	
4048 EQUIPMENT - PURCHASE	3,611	2,500	(1,111)		(1,111)	144.4%	
RECREATION GENERAL :- Indirect Expenditure	168,611	181,740	13,129	0	13,129	92.8%	0
Net Income over Expenditure	(106,452)	(171,540)	(65,088)				
6001 less Transfer to EMR	51,612	0	(51,612)				
Movement to/(from) Gen Reserve	(158,064)	(171,540)	(13,476)				
202 CAR PARK							
1200 SNOXHALL CARPARK INCOME	11,980	0	(11,980)			0.0%	10,794
CAR PARK :- Income	11,980	0	(11,980)				10,794
4011 RATES	469	1,150	681		681	40.8%	
4014 ELECTRICITY	1,543	2,000	457		457	77.2%	
CAR PARK :- Indirect Expenditure	2,012	3,150	1,138	0	1,138	63.9%	0
Net Income over Expenditure	9,968	(3,150)	(13,118)				
6001 less Transfer to EMR	10,794	0	(10,794)				
Movement to/(from) Gen Reserve	(826)	(3,150)	(2,324)				
203 YOUTH CENTRE							
1051 YOUTH CENTRE INCOME	21,177	20,000	(1,177)			105.9%	
YOUTH CENTRE :- Income	21,177	20,000	(1,177)			105.9%	0
4001 STAFF PAY/OP COSTS	7,942	8,492	550		550	93.5%	
4011 RATES	431	3,780	3,349		3,349	11.4%	
4012 WATER	473	1,260	787		787	37.5%	
4014 ELECTRICITY	1,314	2,500	1,186		1,186	52.6%	
4015 GAS	1,179	3,360	2,182		2,182	35.1%	
4016 CLEANING	2,479	4,000	1,521		1,521	62.0%	
4018 HEALTH & SAFETY	5,032	6,000	968		968	83.9%	
4019 SECURITY	285	945	660		660	30.2%	
4020 MISC. EXPENSES	75	525	450		450	14.3%	
4025 INSURANCE	1,404	1,575	171		171	89.2%	
4036 PROPERTY MAINTENANCE	1,174	2,100	926		926	55.9%	
4059 OTHER PROF FEES	216	840	624		624	25.7%	
YOUTH CENTRE :- Indirect Expenditure	22,004	35,377	13,373	0	13,373	62.2%	0
Net Income over Expenditure	(826)	(15,377)	(14,551)				

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204 ALLOTMENTS							
1010 RENT RECEIVED	5,604	5,250	(354)			106.7%	
ALLOTMENTS :- Income	5,604	5,250	(354)			106.7%	0
4001 STAFF PAY/OP COSTS	7,925	8,349	424		424	94.9%	
4012 WATER	1,760	3,150	1,390		1,390	55.9%	
4020 MISC. EXPENSES	4	0	(4)		(4)	0.0%	
4025 INSURANCE	184	315	131		131	58.3%	
4036 PROPERTY MAINTENANCE	800	1,000	200		200	80.0%	
4037 GROUNDS MAINTENANCE	1,322	1,785	463		463	74.1%	
4042 TREE MANAGEMENT	3,752	4,200	448		448	89.3%	
ALLOTMENTS :- Indirect Expenditure	15,746	18,799	3,053	0	3,053	83.8%	0
Net Income over Expenditure	(10,143)	(13,549)	(3,406)				
205 SNOXHALL PAVILION							
1010 RENT RECEIVED	20,023	15,000	(5,023)			133.5%	
SNOXHALL PAVILION :- Income	20,023	15,000	(5,023)			133.5%	0
4001 STAFF PAY/OP COSTS	7,595	8,297	702		702	91.5%	
4011 RATES	283	2,520	2,257		2,257	10.5%	
4012 WATER	1,059	1,575	516		516	67.2%	
4014 ELECTRICITY	2,596	7,000	4,404		4,404	37.1%	
4015 GAS	4,114	9,000	4,886		4,886	45.7%	
4016 CLEANING	8,961	8,500	(461)		(461)	105.4%	
4018 HEALTH & SAFETY	7,511	6,000	(1,511)		(1,511)	125.2%	
4019 SECURITY	1,064	1,500	436		436	71.0%	
4020 MISC. EXPENSES	726	525	(201)		(201)	138.2%	
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	4,446	5,000	554		554	88.9%	
4059 OTHER PROF FEES	0	840	840		840	0.0%	
SNOXHALL PAVILION :- Indirect Expenditure	40,619	54,327	13,708	0	13,708	74.8%	0
Net Income over Expenditure	(20,596)	(39,327)	(18,731)				
301 VILLAGE HALL							
1013 CUPBOARD HIRE	0	500	500			0.0%	
1030 LETTING INCOME	29,290	35,500	6,210			82.5%	
1032 VH THEATRE	100	0	(100)			0.0%	
VILLAGE HALL :- Income	29,390	36,000	6,610			81.6%	0

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4001 STAFF PAY/OP COSTS	10,372	10,895	523		523	95.2%	
4008 TRAINING	210	210	0		0	100.0%	
4011 RATES	3,760	2,940	(820)		(820)	127.9%	
4012 WATER	763	5,500	4,737		4,737	13.9%	
4014 ELECTRICITY	6,099	3,300	(2,799)		(2,799)	184.8%	
4015 GAS	3,913	6,000	2,087		2,087	65.2%	
4016 CLEANING	3,197	4,000	803		803	79.9%	
4017 REFUSE COLLECTION	958	1,300	342		342	73.7%	
4018 HEALTH & SAFETY	6,053	4,800	(1,253)		(1,253)	126.1%	
4019 SECURITY	2,714	2,000	(714)		(714)	135.7%	
4020 MISC. EXPENSES	1,031	525	(506)		(506)	196.3%	
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	18,231	10,000	(8,231)		(8,231)	182.3%	
4038 EQPT HIRE/CONTRACTS	1,000	1,000	0		0	100.0%	
4059 OTHER PROF FEES	5,951	5,000	(951)		(951)	119.0%	
VILLAGE HALL :- Indirect Expenditure	68,739	64,305	(4,434)	0	(4,434)	106.9%	0
Net Income over Expenditure	(39,349)	(28,305)	11,044				
401 CEMETERY							
1040 BURIAL FEES	14,782	11,897	(2,885)			124.3%	
1041 MEMORIAL FEES	7,649	11,897	4,248			64.3%	
1042 GRANT OF RIGHTS	10,190	7,365	(2,825)			138.4%	
1043 Transfer Fees for Graves	2,831	1,246	(1,585)			227.2%	
CEMETERY :- Income	35,452	32,405	(3,047)			109.4%	0
4001 STAFF PAY/OP COSTS	102,853	109,389	6,537		6,537	94.0%	
4008 TRAINING	615	500	(115)		(115)	123.0%	
4011 RATES	1,846	2,000	154		154	92.3%	
4012 WATER	198	400	202		202	49.6%	
4014 ELECTRICITY	224	550	326		326	40.8%	
4017 REFUSE COLLECTION	979	1,155	176		176	84.8%	
4018 HEALTH & SAFETY	1,270	650	(620)		(620)	195.4%	
4019 SECURITY	248	200	(48)		(48)	124.2%	
4020 MISC. EXPENSES	794	1,250	456		456	63.6%	
4021 TELEPHONE/FAX	468	480	12		12	97.6%	
4024 SUBSCRIPTIONS	105	334	229		229	31.4%	
4025 INSURANCE	151	250	99		99	60.3%	
4036 PROPERTY MAINTENANCE	600	500	(100)		(100)	120.0%	

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4037 GROUNDS MAINTENANCE	60	1,000	940		940	6.0%	
4038 EQPT HIRE/CONTRACTS	0	630	630		630	0.0%	
4041 EQPT/VEHICLE/MC/MNTCE	1,361	1,500	139		139	90.7%	
4042 TREE MANAGEMENT	1,154	2,100	946		946	55.0%	
4044 FUEL & OIL	492	1,600	1,108		1,108	30.8%	
4048 EQUIPMENT - PURCHASE	1,984	1,300	(684)		(684)	152.6%	
4059 OTHER PROF FEES	14	880	866		866	1.6%	
CEMETERY :- Indirect Expenditure	115,418	126,668	11,250	0	11,250	91.1%	0
Net Income over Expenditure	(79,967)	(94,263)	(14,297)				
501 PLANNING							
4001 STAFF PAY/OP COSTS	14,319	14,731	412		412	97.2%	
PLANNING :- Indirect Expenditure	14,319	14,731	412	0	412	97.2%	0
Net Expenditure	(14,319)	(14,731)	(412)				
900 EARMARKED RESERVE EXPENDITURE							
9343 EMR BUSINESS PLAN	14,879	0	(14,879)		(14,879)	0.0%	14,879
9344 EMR FORWARD MAINT PLAN	27,482	0	(27,482)		(27,482)	0.0%	27,482
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	25,189	0	(25,189)		(25,189)	0.0%	25,189
9353 EMR REC BRIDGE	12,854	0	(12,854)		(12,854)	0.0%	12,854
9355 EMR TREES	2,430	0	(2,430)		(2,430)	0.0%	2,430
9360 EMR PITCHES	4,053	0	(4,053)		(4,053)	0.0%	4,053
9365 ENR GROUNDS MAINTENANCE	55,950	0	(55,950)		(55,950)	0.0%	55,950
9370 EMR CENTENARY GARDEN	2,388	0	(2,388)		(2,388)	0.0%	2,388
9372 EMR VILLAGE HALL	3,178	0	(3,178)		(3,178)	0.0%	3,178
9396 EMR JUBILEE	217	0	(217)		(217)	0.0%	217
EARMARKED RESERVE EXPENDITURE :- Indirect Expenditure	157,693	0	(157,693)	0	(157,693)		154,893
Net Expenditure	(157,693)	0	157,693				
6000 plus Transfer from EMR	154,893	0	(154,893)				
Movement to/(from) Gen Reserve	(2,800)	0	2,800				
Grand Totals:- Income	849,250	746,757	(102,493)			113.7%	
Expenditure	760,769	663,220	(97,549)	0	(97,549)	114.7%	
Net Income over Expenditure	88,481	83,537	(4,944)				
plus Transfer from EMR	154,763	0	(154,763)				
less Transfer to EMR	106,649	0	(106,649)				
Movement to/(from) Gen Reserve	136,594	83,537	(53,057)				

Budget Report to 31 March 2026					
		EXPENDITURE	Overspend Amount	%	
101	4008	Training	1	2	
101	4009	Travelling expenses	21	21.4	
101	4011	Rates	727	12.6	
101	4019	Security	275	30.6	Accrual of £476
101	4020	Miscellaneous expenses	213	20.3	Planter £58, defib battery £121
101	4026	Computer IT	59	1.1	Canva £170
101	4036	Property maintenance	802	53.4	£1,910 for new consumer unit for fire risk
101	4055	Accounting support	83	2.8	Accrual of £120
101	4059	Professional fees	2394	47.9	BHF survey, HR support
102	4006	Chairmans Allowance	15	3.3	Grant £100
102	4008	Training	88	16.7	Cllr training
102	4009	Travelling expenses	22	21.1	Cllr travelling
102	4020	Miscellaneous expenses	825	13.4	£850 War Memorial Report
201	4012	Water	124	59	Dry summer
201	4020	Miscellaneous expenses	59	2	Padlocks
201	4025	Insurance	358	29.8	New tractor and UTV
201	4038	Contracts	866	6.2	Bulk purchase of materials
201	4040	Play equipment repairs	381	7.6	£2,413 large equipment repairs
201	4042	Tree management	1395	5.81	£5,541 ecology surveys
201	4043	Tractor maintenance	1466	32.6	£2,282 Grillo repair
201	4048	Equipment purchase	1111	44.4	Engine pack £315 and line marker £973
204	4020	Miscellaneous expenses	3.6		Incorrect postage by client
205	4016	Cleaning	461	5.4	Fee increases on contracts
205	4018	Health & safety	1511	25.2	Plumbing repairs £705, fee increases on contracts
205	4020	Miscellaneous expenses	201	38.2	Storage boxes
301	4011	Rates	820	27.9	
301	4014	Electricity	2799	84.8	Increased usage
301	4018	Health & safety	1253	26.1	Water main repair £96, electrical repairs £900, kitchen filter £150, signs
301	4019	Security	714	35.7	Keyholding callout £45 x 3, accrual £595
301	4020	Miscellaneous expenses	506	96.3	Refund £259, ladder £228, Film Bank £150
301	4036	Property maintenance	8231	82.3	New NVR £1,485, Racking £1,822, Accident repair £972, Electrical repairs £618, floor £4,473
301	4059	Professional fees	951	19	Switch £1,252
401	4008	Training	115	23	
401	4018	Health & safety	620	95.4	New stopcocks for taps £255, new fire extinguisher £116, electrical repairs £124
401	4019	Security	48	24.2	New locks
401	4036	Property maintenance	100	20	RCD test £100
401	4048	Equipment purchase	684	52	New grave markers £1,165
		INCOME	Amount Over Budget	Amount Under Budget	
101	1090	Interest		10417	
101	1089	Miscellaneous income	45978		CIL £35,168, Henry Smith £8,300, insurance claim £1,621, Xmas lunch donation £800
201	1020	Pitch income		1407	
201	1030	Hire income	1221		Ice cream van
201	1089	Miscellaneous income	52345		£6,612 Football Foundation, LCWlp £5,000, SCC s106 £40,000
203	1051	Rent received	1177		Pickleball and SHR
204	1030	Rent received	354		
205	1010	Hire income	5023		CFC hire
301	1030	Hire income	6610		New clients
401	1040	Burial Fees	2885		
401	1041	Memorial Fees		4248	
401	1042	Grant of Rights	2825		
401	1043	Transfer of Rights	1585		

Cashbook Reconciliation 31 March 2026

ASSETS

Cashbook at 31 March 2026

Represented by:

Current Account	£58,604	
CCLA PSDF	£425,000	£483,604
Less unrepresented payments	£0	£483,604
Plus unrepresented receipts	£0	
Petty cash	£250	
Anticipated Income to year end	£0	
		£483,854

LIABILITIES

Net Expenditure Budget Required to year end including EMR

Represented by:

Expenditure Budget to year end	£0	
310 General Reserve	£144,240	
321 War Memorial Fund	£882	
342 Town Twinning	£225	
343 Capital	£44,782	
344 Forward Maintenance Plan	£1,610	
345 Elections	£8,348	
346 CIL	£0	
349 Website	£850	
350 AED	£0	
351 MUGA	£0	
352 Machine Shed	£88,251	
353 Bridge	£44,375	
354 Tractor	£0	
356 Snoxhall Fields parking income	£13,334	
360 Pitches	£6,612	
363 Signs	£0	
365 Grounds maintenance	£451	
368 Ecology	£0	
370 Centenary Garden	£2,822	
372 Village Hall architect fees	£0	
394 Public Conveniences	£0	
396 D-Day	£0	
398 Pavilion	£71,782	
401 SERA Bins	£251	
402 Youth Council	£117	
Total EMR	£284,691	
		£428,931
 Estimated Assets over Liabilities and Reserves at year end		 £54,923

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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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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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).

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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

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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

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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 2025/26Unless 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

www.cranleigh-pc.gov.uk

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
Closing Balance			
			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: **CRANLEIGH 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 £5,500,000

	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	490,429	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 £40,000 £247,449 Increase in Village Hall letting income £3,844 £251,293
4 Staff Costs	275,780	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	47.25%	YES		All Other Payments 2024/25 Village hall refurb phase 1 2024/25 -£458,836 Village hall refurb phase 2 2024/25 -£3,173 Reduction in office electricity costs 2025/26 -£1,809 Purchase sum up machine in misc expenses £88 £414,178
7 Balances Carried Forward	394,207	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*.

Reserves 31 March 2026

310 General Reserve	£197,997
321 War Memorial Fund	£882
342 Town Twinning	£225
343 Capital	£44,782
344 Forward Maintenance Plan	£1,610
345 Elections	£8,348
346 CIL	£0
349 Website	£850
350 AED	£0
351 MUGA	£0
352 Machine Shed	£88,251
353 Bridge	£44,375
354 Tractor	£0
356 Snoxhall Fields parking income	£13,334
360 Pitches	£6,612
363 Signs	£0
365 Grounds maintenance	£451
368 Ecology	£0
370 Centenary Garden	£2,822
372 Village Hall architect fees	£0
394 Public Conveniences	£0
396 D-Day	£0
398 Pavilion	£71,782
401 SERA Bins	£251
402 Youth Council	£117
Total EMR	£482,688

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
				£315.00	16/06/2025	£16,447.71
				£6,048.00	29/09/2025	£10,399.71
				£383.00	22/10/2025	£10,016.71
				£720.00	29/10/2025	£9,296.71
				£210.00	20/11/2025	£9,086.71
				£3,178.00	27/11/2025	£5,908.71
				£1,600.00	01/12/2025	£4,308.71
				£875.00	03/12/2025	£3,433.71
				£2,235.00	16/12/2025	£1,198.71
				£1,198.71	18/12/2025	£0.00
01/04/21 - 30/09/21	£26,002.58	08/11/2021	30/09/2026	£626.29	18/12/2025	£25,376.29
				£1,000.00	19/12/2025	£24,376.29
				£2,550.00	29/01/2026	£21,826.29
				£1,350.00	17/02/2026	£20,476.29
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			
01/10/25 - 31/03/26	£201,179.36	24/04/2026	31/03/2031			
	£314,793.87					

s106 Remaining Funds

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