

Report to Horham and Athelington Parish Council

Interim Internal Audit of the Accounts for the Year Ending 31st March 2026

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The net position as at the review date of 26th February 2026 can be summarized as follows:

Income to date:	£24,948.78 to end of January 2026
Expenditure to date:	£4,567.20 to end of January 2026
Precept figure:	£3,300.00

The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

Comments and any recommendations arising from the review are made below.

Summary	<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk in the completing of this interim audit.</p> <p>The Clerk has evidence that positive action has been taken in light of the commentary provided in the Internal Audit Report for the year ending 31st March 2025.</p> <p>The internal audit review has provided evidence of the overall adequacy of the financial arrangements in place within the council. The examination of the period-end accounts and supporting documentation has further confirmed that the Clerk acting as Responsible Financial Officer has satisfactorily undertaken the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.</p> <p>Recommendations made and/or commentary provided are to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the council's finances are now being managed.</p> <p><i>For further information and for the year effective 1st April 2025 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2025.</i></p>
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Internal Audit Review - subject & tests carried out	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Review of accounting system • Cashbook • Reconciliations of cashbook 	<p>Following the appointment of the Locum Clerk/Responsible Financial Officer, effective January 2026 changes were implemented to the Financial Accounting System to ensure that there is a contemporaneous record of accounts which has factored in authorisation timelines, enabling accurate financial information to be available at all times.</p> <p>The council now uses an excel spreadsheet which contains daily entries of receipts and expenditure and the matters to which they relate.</p> <p>As the cashbook has been created from the beginning of the year, there is now clear evidence of the expenditure and income being incurred which allows spot checks to be carried out to ensure the integrity of data being input and processed.</p> <p>The Finance Report submitted to Full Council on 19th February 2026 demonstrates the transparency and clarity under which the council now operates.</p>
<p>2. Payment Controls Examination of:</p> <ul style="list-style-type: none"> • Cash book entry • Supporting paperwork • Minuted approval • Review of method of payment • VAT identified, reported and reclaimed • Review of estimates, quotes and tenders • Power to Pay 	<p>A selection of random payments was cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices.</p> <p>The Clerk has implemented a system whereby Council now follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.</p> <p>Council, in accordance with best practice, has ensured that it utilises a two-tier security system for payment approvals. The system ensures that the instructions for each payment are signed by two authorised bank signatories following submission of invoices by the RFO.</p> <p><i>Comment: This not only protects the RFO but continues to fulfil an internal control objective to ensure the safeguarding of public money.</i></p> <p>A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.</p> <p><i>Comment: in accordance with Model Financial Regulation 6.6, for each financial year the RFO might wish to draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of regulation 4 (Budget and Precept) are adhered to. A list of such payments should be submitted to the next appropriate meeting of council.</i></p> <p>As outlined above, the financial accounting system has been expanded to manage the process of managing payments that are awaiting authorisation. This will allow payments to be fully validated and interrogated as to whether the payment is inline with prior approvals and/or budgetary constraints.</p>

	<p><i>Comment: the expanded use of any financial system will ensure that council follows approved practices in the budgeting, requesting, reviewing, approving and recording payments.</i></p> <p>As outlined within the previous Internal Audit Report, VAT has not been identified in the cash book nor has it been reclaimed on a quarterly basis. Effective February 2026, the Clerk produced and submitted a VAT claim to cover the period 1 March 2022 to 31 January 2026 in the sum of £677.85</p> <p>The VAT Assessment Files as produced by the Clerk was reviewed and verified as being settled prior on settled 18 February 2026 (£677.85).</p> <p>Internal Auditor undertook sample tests to ensure that the VAT element within payments is being clearly identified and appropriately accounted for within the accounting system. For the period under review, the RFO has ensured that VAT has been appropriately identified in relation and correctly applied to the council’s business and non-business activities.</p> <p><i>Comment: the Clerk has implemented procedures to ensure that the council has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).</i></p> <p>There were no significant contracts placed during the year under review.</p> <p>Post February 2026, all payments for approval are referenced with a description as to the expenditure and references to the Power to Spend to underline the legislative framework in which the council operates.</p> <p>Whilst a scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered, the Internal Auditor raises the concern that for the period 1st June to 7th November 2025, council was uninsured due to a lapse in the insurance policy cover and nonpayment of premium. The Clerk has confirmed that effective insurance was effective from 8th November 2025 with measures being taken to ensure that the insurance is annually reviewed in October each year with payment being made promptly to ensure continuous cover.</p> <p><i>Comment: Council should be aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are in place and that all steps are taken to mitigate and manage identified risks with appropriate insurance and that annual reviews of the Council’s insurance are undertaken prior to renewal.</i></p>
<p>3. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>As identified in the internal audit report for the year ending 31st March 2025, council does not appear to have set an annual budget to inform the legal limit of spending preauthorised by the council under the Local Government Act 1972. The retrospective budget for the year 2025 - 2026 was submitted to and approved at the Council meeting of 19th February 2026. The background papers demonstrate the reasoning for variations to both the budget and the precept and the use of known income streams.</p>

	<p>The minutes of the same meeting demonstrate that council also received a forecast for the years 2026-2027 and 2027-2028. The approved forecast for the year 2026-2027 shows committed expenditure of £6,770 to be funded from the precept and known income streams (recycling credit).</p> <p><i>Comment: council should consider implementing the practice of demonstrating, within the minutes, the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.</i></p> <p>A review of the budget including detailed income and expenditure position has been diarised by the Clerk to ensure that such reviews are reported in accordance with council’s own Standing Orders. Evidence will be supplied showing budget report to actual with committed expenditure and funds available breakdown. The report for the period April 2025 to January 2026, having been reworked, was presented at the February meeting to show expenditure breakdown by heading.</p> <p><i>Comment: the submission of such reports is vital to ensure that the council receives detailed information for currently funded as well as future projects.</i></p> <p>Such reports will also provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing CIL funds in the context of the Council’s overall budget assessment process.</p> <p><i>Comment: Council should understand that to show good practice, it needs to follow the recommended key stages as to the budgetary process the year and to ensure that it monitors actual performance against budget during the year taking corrective action where necessary.</i></p> <p>The Council on 19th February 2026 had overall reserves totalling £30,067.26 with Earmarked Reserves being £26,946.36 (CIL).</p> <p><i>Comment: Council is aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council’s general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. The Clerk is seeking to regularise this position of the coming years and has provided the council with appropriate forecast mechanisms to achieve this balance.</i></p>
<p>4. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income • Community Infrastructure Levy (CIL) 	<p>Council received precept in the sum of £3,300 from Mid Suffolk District Council for the period under review in April and September. No evidence was provided showing a full audit trail from precept being discussed and approved to that being served on the Charging Authority, however the interrogation of the council’s bank accounts confirm the Precept was paid and received into the council’s nominated bank account.</p> <p>The financial reports submitted to full Council at the meeting of 19th February confirm receipt to the council of the above funds being received into the council’s nominated bank account.</p> <p>The precept for the year 2026 – 2027 (as notified to the District Council previously) was confirmed at the meeting of 19th February 2026 as having been set at £6,030.00. The approved precept would</p>

	<p>increase a Band D household parish council tax by 73.13%, equivalent to £15.21 for the year per household over that set for the previous year. The minutes demonstrate the reasoning for such an increase and the need to ensure that the parish council was able to meet parish related costs.</p> <p><i>Comment: latterly council has ensured transparency in the budgetary process followed by the council by recording within the minutes the actual budget being set alongside the reasoning for such a budget and the precept to be set. Council, has also demonstrated best practice, by expanding the minutes to demonstrate the impact that the precept would have on a Band D Council Tax dwelling over that set for the previous year and the reasoning behind the increase/decrease.</i></p> <p>Spot checks on further items paid into the Council's accounts were cross checked against cashbook and bank statements. All were found to be in order within the restated cashbook with the Clerk providing an underlying audit trail. The council's minutes show receipt of and approval of a list of receipts occurred during a specified period, which are included within the published minutes of the council's meetings.</p> <p>During the year under review, council received CIL receipts in the sum of £20,453.48 (April £300.00 and October £20,153.48). The Clerk has ensured that the financial spreadsheets are able to identify the monies received and expended for CIL projects and created an earmarked reserve in accordance with the Regulations.</p> <p>The Annual CIL Statement for the year ending 31st March 2026 will be able to be produced showing retained balances. Council is also aware of the need to ensure that CIL balances are reported to the District Council and uploaded to the council's website within the regulatory time periods.</p> <p><i>Comment: council is aware that the CIL Regulations provided clarity on the timing of the reports, and by which date they should be brought into the public domain.</i></p>
<p>5. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment 	<p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a RFO who is responsible for the financial administration of the authority. At the meeting of 19th February 2026, Council confirmed the appointment of the Locum Clerk to cover the Clerk during their maternity leave. Documentation reviewed confirms that the appointment covers the role of the Responsible Financial Officer.</p> <p><i>Comment: Financial Regulation 1.5 also states that the RFO holds a statutory office, appointed by the council.</i></p> <p>The council's payroll service was reviewed and has been operated properly and overseen by the council as an employer. The council is a member of the Local Government Pension scheme (LGPS) effective 27th January 2026. At period-end Council had 2 employees on its payroll, with all being eligible for enrolment into the Local Government Pensions Scheme as operated by Suffolk County Council.</p> <p>As mentioned in the internal audit report for the year ending 31st March 2025, re-declaration of Compliance with the Pensions Regulator is still to be conducted.</p>

	<p>The payroll function was conducted by Suffolk Association of Local Councils prior to 19th February 2026 under contract. Effective 19th February 2025, this will be carried out under contract by DM Payroll Services.</p> <p><i>Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.</i></p> <p>In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC), and Pension Contributions are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed.</p> <p>Full Council approved the implementation of the NJC Pay Award and ensuring pay scales for 2025-2026 backdating all paid hours worked to 1st April 2025.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.</i></p>
<p>6. Bank reconciliation & Investments Examination of:</p> <ul style="list-style-type: none"> • Bank reconciliations • Cashbook • Bank statements 	<p>Effective February 2026, bank reconciliations are completed on a regular basis and reconcile with the cash sheets. The Clerk has implemented a system whereby</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, council has implemented a system whereby the monthly reconciled bank accounts are presented to the Finance Committee. Council has continued to follow good practice by ensuring that the reconciliation of the cash book to bank statements is reported to members, and the full reconciliation made available for scrutiny each time it is done. Approval of the bank reconciliation by the authority or the chair of the committee or another authority nominee is not only good practice but is also a safeguard for the RFO and will fulfil one of the authority's internal control objectives.</i></p> <p>Bank balances as of the date of the internal audit review agree with the period-end balances and stood at £30,067.26 across the accounts held in the council's name as verified from statements and the cashbook.</p> <p>The Clerk is in the process of ascertaining the exact balance of the NS&I Account held in the name of the council. It is estimated that the balance in the account is in the region of £905.23.</p>
<p>7. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Review of effectiveness of internal audit • Appointment of internal auditor 	<p>Initially the internal audit was confirmed as having been received and recorded at the meeting of 16th September 2025. The action plan to formulate the council's responses was also noted but there is no evidence in the council's correspondence of measures that would be undertaken to address the issues raised.</p> <p>The Clerk presented the Internal Audit Report for the period ending 31st March 2025 for formal consideration by full Council at the meeting of 19th February 2026. The Internal Audit Actions Report and council's responses to the commentary provided was presented to and adopted by Full Council at its meeting of 19th February 2026.</p>

The following recommendations, raised in the internal audit report for the period ending 31st March 2025, are in the process of being addressed:

1. Review of council's financial accounting systems – ACTIONED – Closed
2. Adopted of Model Standing Orders (England) 2025 – ACTIONED - Closed
3. Adopted of Financial Regulations 2025 – ACTIONED - Closed
4. Reclaim of VAT within statutory time limits – ACTIONED – Closed
5. Reference within documentation the use of Powers to Pay – ACTIONED – Closed
6. **Management and Control Risk Assessment documentation reviewed on an annual basis - TO BE ACTIONED MARCH 2026**
7. **Adoption of an Internal Control Statement - TO BE ACTIONED MARCH 2026**
8. Preparation and approval of budget – ACTIONED - Closed
9. Review of budget to actual income and expenditure – ACTIONED – Closed
10. Recording in the minutes the budget and precept being set – ACTIONED – Closed
11. **Reporting of CIL in accordance with the Community Infrastructure Levy Regulations – TO BE ACTIONED MARCH 2026**
12. Review of the payment controls setup by the council – ACTIONED – Closed
13. **Review of the Asset Register to take account of acquisitions and disposals – TO BE ACTIONED MARCH 2026**
14. **Verification of Accounts ensuring that they accurately reflect the transactions of the council year on year – WORK REQUIRED – The internal auditor's advice on this matter is that prior to submission of the accounts for internal audit review, the accounts for the year 2024-2025 will need to be reviewed and restated to ensure that both years (2024-2025 and 2025-2026) accurately reflect the transactions that took place in the years under review.**
15. Verification of bank statements on a regular basis – ACTIONED – Closed
16. **Review of completion of AGAR documentation – TO BE ACTIONED POST APRIL 2026**
17. Consideration of previous internal audit reports and adoption of audit plan – ACTIONED – Closed
18. **Compliance with the Local Government Transparency Code 2014 – WORK IN PROGRESS**
19. **Adoption of a Model Publication Scheme – WORK IN PROGRESS**
20. **Compliance with GDPR – WORK IN PROGRESS**
21. Implementation of a dedicated email address for Clerk – ACTIONED – Closed
Outstanding action points from 2023-2024
22. **Compliance with Pension Regulator – WORK IN PROGRESS**
23. **Annual Meeting of the Council to be held in accordance with legislation**

Comment: in accordance with best practice, where the Council receives a narrative internal audit report, it is advisable that the report also be published.

In accordance with the Accounts and Audit Regulations 2015, Full Council formally reviewed the scope of its internal audit arrangements at its meeting of 19th February 2026. The review covered an assessment of the scope of internal audit, independence, and competence of the internal auditor, audit planning and reporting along with overall responsibility for each function. All were found to be

	<p>acceptable to the council along with audit plan produced. Following a recommendation to full Council, agreement was forthcoming to accept the quotation received for an interim audit to review and assess the general systems of the council in terms of their soundness, adequacy, effectiveness and reliability of financial and performance management. The review will also assess the council's response to those matters raised in the internal audit report for the period ending 31st March 2025.</p> <p>Mrs Waples was appointed to act as the parish council's independent internal auditor for the year 2025 - 2026 at the Full Council meeting of 19th February 2026, to provide assurance that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective. Agreement was also forthcoming for the council to include an interim audit within the scope of works being proposed.</p> <p><i>Comment: Council has understood that it should have a clear written understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i></p>
<p>8. Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Dates set • Minuting of dates set 	<p>The internal auditor is able to confirm that the period for the public rights exercise was set at the meeting of 22nd July 2025 and covered the period Wednesday 23rd July 2025 to Wednesday 3rd September 2025. It was noted by Councillors that this fell outside the statutory deadline due to staffing and administrative challenges. It is however confirmed that the notice of the public rights for the year ending 31st March 2025 is missing from the council operated website(s).</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p> <p>Recommendation: council is aware of the recommendation contained within the internal audit report for the year ending 31st March 2025 and should consider its response to Assertion 4 on the Annual Governance Statement for the year ending 31st March 2026.</p>
<p>9. Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Publication requirements 	<p>The Internal Auditor is not able to confirm that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000, as it has not published the following for the year 2024 - 2025 on a publicly accessible website:</p> <ul style="list-style-type: none"> • Certificate of Exemption • Annual Internal Audit Report • Section 1 – Annual Governance Statement of the AGAR • Section 2 – Annual Accounting Statements of the AGAR • Notice of the period for the exercise of public rights • Analysis of variances • Bank reconciliation – year-end

	<p>Recommendation: council should seek to ensure that all documentation relating to the year ending 31st March 2026 is uploaded to the council’s website prior to the commencement of the period of public rights and prior to 1st July 2026.</p>
<p>10. Compliance with Assertion 10 of Section 1 of the Annual Governance Statement</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Email management • IT Policy • Compliance with Web Content Accessibility Guidelines 2.2AA • Compliance with Data Protection Legislation • ICO registration • Compliance with publication requirements of the Freedom of Information Act • Compliance with the Local Government Transparency Code 2014 	<p>Assertion 10 has now been added to clarify data compliance (previously covered under Assertion 3). To warrant a positive response, the authority needs to have taken the following actions:</p> <ul style="list-style-type: none"> • Have a generic email account hosted on an authority owned domain • Meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. • Must publish documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable). • Must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018. • Must process personal data with care and in line with the principles of data protection. • Must have an IT policy. <p>Council currently operates with the website https://horhamandathelington.onesuffolk.net/ as well as https://horhamathelington-pc.gov.uk/. The latter site supports a secure and digitally managed email system. There is a dedicated gov.uk email addresses for the Clerk with councillors being provided with gov.uk emails effective February 2026.</p> <p><i>Comment: it is noted that the latter site is work in progress and is being expanded to ensure compliancy with the Website Regulations.</i></p> <p>From a review of both websites, council does not appear to have adopted an IT policy covering the use of IT equipment for authority business for both Staff and Councillors.</p> <p>Recommendation: Council should seek to adopt an IT Policy for use of IT equipment for authority business for both Staff and Councillors which should explain how all involved with the authority - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This should also relate to the use of authority-owned and personal equipment.</p> <p>The Council has published a website accessibility statement on the newer council operated website (https://horhamathelington-pc.gov.uk/) detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.2 AA Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>Council has still to take active steps to ensure compliancy with the GDPR requirements and is advised to produce an Information Policy detailing the manner in which the parish council will protect and handle information relating to personal information. The Policy should provide clear responsibilities and obligations of the council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.</p>

Council is also aware that it should consider adopting a Document Disposal and Retention Policy to cover the measures that the council will undertake to ensure adequate provision for the preservation of documents, books and papers belonging to the parish.

Comment: to ensure compliance with the data protection regulations, council is advised to conduct regular data audits to identify the personal information held by the council, the manner in which it is held and the lawful basis in which the information is being processed.

Recommendation: to be fully compliant with the General Data Protection Regulation requirements, council should adopt and publish policies which will detail the procedures for dealing with subject access and the manner in which personal information will be protected from data breaches.

As a Data Controller, all local authorities are required to register with the Information Commissioner’s Office (ICO) in accordance with Data Protection Legislation. It is noted that the council’s registration expired in October 2025 but was renewed in February 2026. The Clerk confirms that Direct Debits are now in place to ensure that renewal deadlines are not missed.

The Freedom of Information Act 2000 requires every public authority to have a publication scheme, approved by the ICO, and to publish information covered by this scheme.

Comment: Council is aware that this is a requirement under the Act and such a scheme, which will set out the Council’s commitment to make certain classes of information routinely available, such as policies and procedures, minutes of meetings, annual reports and financial information will be presented to the parish council in March 2026 with an expectation that this will be annually updated.

Council is aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities. It should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July): whilst some documents are missing from the website for 2024 – 2025, council is aware that all relevant documents must be uploaded to the website to ensure compliance with Assertion 10.

Documents to be uploaded are as follows:
 Internal Audit Report; List of Councillors and Responsibilities; Items of Expenditure Above £100 including recoverable and non-recoverable VAT; End of Year Accounts;
 Annual Governance Statement; Asset Register; Agendas of Meetings; Associated Papers
 Minutes - all of which should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.