POLEGATE TOWN COUNCIL

Mayor's Engagements – October

During October, the Mayor attended a number of community and civic events reflecting the town's active engagement with local organisations and residents.

The month began with two community Macmillan Coffee Mornings, supporting the vital work of Macmillan Cancer Support and bringing residents together in aid of a worthy cause.

The Mayor was honoured to attend the Civic Reception hosted by Cllr Roy Galley, Chairman of East Sussex County Council, which provided an opportunity to meet with representatives from across the county and discuss shared priorities for local communities.

The Mayor also took part in the Cuckmere Buses Stakeholders Meeting, highlighting the importance of community transport links for residents, and participated in an interview on Radio DGH, sharing updates on local initiatives and council activities.

A key highlight of the month was the Polegate Town Council and East Sussex Fire and Rescue Service partnership event, which included a Public Information Day and electric blanket testing. This initiative promoted safety awareness and strengthened collaboration between the Council and emergency services.

Additionally, the Deputy Mayor represented Polegate at the District Scouting Awards, where several local scouting members were recognised for their achievements and dedication to community service.

Polegate Town Council, Council Office, 49 High Street, Polegate BN26 6AL

Telephone: 01323 488114

Town Clerk *Jo Tricker: admin@polegatetowncouncil.gov.uk*

Town mayor *Cllr Dan Dunbar: cllr.d.dunbar@polegatetowncouncil.gov.uk*

Minutes of Meeting of the **SPECIAL FULL COUNCIL** held on **5th September 2025 in Council Chamber, 49 High Street, Polegate, BN26 6AL at 09:45.**

PRESENT: Councillors D Dunbar, S Shing, J Keen, J Heward, D Watts, M Piper, M Cunningham, D Murray, G Archer **(9)**

NOT PRESENT: Cllrs A O'Kane, A Wood, W Heasman O'Neill, D Shing, C Berry, M Caira **(6)**

13879 Item 1: Opportunity for Public Comment for items on the agenda

None

13880 Item 2: Apologies for absence

Apologies from Cllrs A O'Kane, A Wood, W Heasman O'Neill, D Shing, C Berry, M Caira

13881 Item 3: Declarations of interest

No Declarations of interest were received

13882 Item 4: Motion to review the External Audit comments and actions required

It was noted the comments and actions required from the External Audit. VOTE all in favour.

13883 Item 5: IT equipment

Motion to approve the expenditure of £3,500 from general reserves for the purchase of laptops, accessories, and associated software and security services for three staff members.

It was resolved to go forward with using £3,500 from general reserves for the purchase of laptops, accessories, and associated software and security services for three staff members. VOTE all in favour.

The meeting closed at 09:51am

Signed Chair of Meeting ____________________________Date_________________________

**Polegate Town Council, Council Office, 49 High Street,
Polegate BN26 6AL**

Telephone: 01323 488114

Town Clerk *Jo Tricker: admin@polegatetowncouncil.gov.uk*

Town mayor *Cllr Dan Dunbar:
cllr.d.dunbar@polegatetowncouncil.gov.uk*

Minutes of Meeting of the **Planning Committee Meeting** held on **22nd August 2025 in Council Chamber, 49 High Street, Polegate, BN26 6AL at 10:00am.**

PRESENT: Councillors D Watts, M Piper, D Murray, C Berry, J Heward, G Archer, M Cunningham, W Heasman O'Neill, D Dunbar, S Shing **(10)**

NOT PRESENT: Councillors J Keen **(1)**

1 member of the public present

13875 Item 1: Opportunity for Public Comment for items on the agenda

None

13876 Item 2: Apologies for absence

Apologies from Cllr J Keen

No other apologies received

13877 Item 3: Declarations of interest

S Shing in Item 4: Non-prejudicial

13878 Item 4: Planning Application WD/2025/0904/MAJ:

https://planning.wealden.gov.uk/Planning/Display/WD/2025/0904/MAJ

HYBRID PLANNING APPLICATION COMPROMISING: FULL APPLICATION FOR THE ERECTION OF A FOOD STORE (USE CLASS E(A)) WITH ASSOCIATED ROADS, PARKING, SERVICING AREA, AND LANDSCAPING; AND OUTLINE APPLICATION (ALL MATTERS RESERVED EXCEPT FOR ACCESS) FOR THE ERECTION OF A CARE HOME (CLASS C2), WITH ASSOCIATED ACCESS ROADS, PARKING, SERVICING AREA, AND LANDSCAPING.

Comments:

Access and Highways Concerns:

- The proposed access is located on the busiest road in the area and the second busiest in the country. A major concern is the absence of a highway survey and the lack of comment from Highways at this stage. It is unclear how the town council can provide meaningful input without the full application being available.
- The road is a single carriageway and is supposedly part of a bus route intended to improve bus flow. However, the site is located on the brow of a hill, raising visibility and safety concerns.
- There are serious concerns that drivers unable to turn right will divert through Broad Road, Coppice Avenue, Farmlands Avenue, and Wannock Road, using them as "rat runs." There is also a risk of dangerous U-turns being made.
- Despite the likelihood that Highways may raise no objections (as seen in previous applications), we maintain serious concerns about the safety and danger posed by this junction.

Traffic and Transport Assessment:

- No formal Highways report on traffic has yet been provided and no apparent consultation with highways has taken place? The comments reference a "sensitivity test," but it is unclear what this is based on. It appears to rely on desktop calculations that do not reflect reality, figures seemingly "plucked from thin air."
- The desktop exercise appears to use data from pandemic traffic levels, which are not a realistic or accurate reflection of current or future trip numbers.
- Even with bumper-to-bumper traffic, there will be at least three junctions onto this road. One junction will serve a medical centre with constant traffic flow, another will serve 700 homes (potentially an additional 1,400 vehicles), and another will serve employment space (estimated 900 vehicle movements), plus a school with peak-time traffic.
- There are significant concerns about any access from Courtland Road, which is unsuitable. The planning department must ensure this road is not used for access under any circumstances.
- The temporary access to the side and rear is currently concrete. It must be confirmed that this is temporary and must not be made permanent.
- Traffic approaching from the south faces visibility issues.
- A planning condition must be imposed for noise mitigation, particularly regarding delivery hours and store opening hours. This is especially important for the plant room, which is close to residential properties. Enhanced mitigation, such as noise screening, should be considered as a condition of the application .

- The cycle paths from the estate to the store area must be enhanced and well lit. The police have already raised safety concerns, and the area must be well-lit to prevent vandalism or personal attacks due to its secluded nature.
- The town council is not satisfied with the deadline of 27th for submitting responses, especially as key reports from Southern Water and Highways are still outstanding. We reserve the right to comment further once these are available.

Traffic Diversion Concerns:

- We have serious concerns that diverted traffic will flow through residential roads including Park Croft, Farmlands Way, Farmlands Avenue, Broad Road, and Wannock Road, particularly affecting vehicles unable to turn right, and may also lead to increased traffic via The Thatchings and Clement Lane, potentially causing congestion and safety issues in these areas.
- There is also a concerns that St Johns Road and Church Road will be used to get around the traffic lights at the crossroads, which will likely face more traffic in a residential area.

Public Transport and Accessibility:

- Although the reports claim to support multi-modal public transport, there are only 8 public parking spaces and 4 for employees.
- The store appears to have two flights of steps at the entrance. There is no clear provision for mobility scooters or disabled access, which is a legal requirement.
- The only positive aspect in respect of accessibility of Polegate residents is the application's proximity to a bus stop.

Care Home Visibility and Demand:

- The proposed care home is three storeys high and located on top of a hill, making it highly visible.
- The council questions whether there is sufficient demand in the area to support this many care homes, as many in the area are now being built and not all are full.
- Consideration must also be given to the planned bus lane and the 40mph speed limit.

Trees and Nature:

- A significant number of trees are being removed, and there are no Tree Preservation Orders (TPOs) in place.

- There are also concerns about the presence of badger setts, where it is likely that the trees would be removed These should NOT be disturbed.

Green Space and Sports Provision:

The Sports Planning Consultant's report claims the land has not been used for 20 years and that there is no deficit in recreational grounds. However, the report contains several inaccuracies:

- It incorrectly states that Polegate has a rugby pitch, it does not. Developments in Willingdon are the closest.
- It claims there is no demand for tennis courts or bowls, but the Town Council is aware of demand for tennis courts and has plans to provide some. The town council has not seen any surveys on this from the developer?
- At a minimum, a Section 106 contribution should be secured towards tennis courts and other nearby sports facilities in POLEGATE
- The report fails to measure local appetite for sports provision. This contradicts Wealden's Sport Infrastructure Fund (SIF) and the Local Plan Background Papers, which supported the development of the Hellingly Sports Hub and shows an overall deficit within Polegate.
- The Aldi Sports Planning Consultants report lists several reasons why the land is no longer required for playing fields, including the claim that after 5 years - and now over 20 years - of no use, the land is no longer 'protected' from a planning perspective. Over the years many have asked to use the field and been prevented from doing so. Therefore, to claim they are no longer required is not accurate.
- The report evaluates the entire development area primarily from the perspective of new housing recreational need. However, it fails to address the fact that there are not 6 acres of playing fields per 1,000 residents, which is a key benchmark. There is already a deficit In Polegate.

  It also states that, since there is reported to be no demand for tennis, bowls, etc., there is no need to consider these facilities. This overlooks the fact that:

  1. Residents currently travel to Eastbourne and other areas to access such facilities as there is no provision in Polegate.
  2. The absence of local provision creates a lack of expectation, which in turn suppresses visible "demand" - a classic chicken-and-egg situation.

- The report does not consider the demographic shift occurring in the area, where bungalows are being converted into cottages or houses, likely leading to a younger population and changing recreational needs.
- It references multiple football pitches at Brightling, which appears misleading. There are currently no football pitches in Brightling Road Leisure ground Polegate, the town council now has planning permission to create ONE, but it not yet funded or created.
- The report also seems to suggest that rugby is fully catered for, which is not the case in Polegate. There are currently no rugby pitches in or planned for Polegate.
- Overdevelopment: The site is small and located in a small area, yet the proposal includes a large number of buildings, which are large is height and size constitutes overdevelopment.

Building Height and Impact on Residents:

- The height of the proposed buildings is a concern for nearby homes. The development would be overbearing and negatively impact the amenity of existing residents.
- The council is concerned about the overall effect on people living in the area.

  Pollution:

- There are significant concerns about increased pollution resulting from the additional traffic generated by the development

We reserve the right to submit additional comments in relation to the Southern Water and Highways reports once they become available

It was resolved to submit the above objections and comments to the Wealden Planning. VOTE 9 FOR 1 Abstention.

The meeting closed at 11:01am

Signed Chair of Meeting ___________________________Date________________________

Polegate Town Council, Council Office, 49 High Street,
Polegate BN26 6AL

Telephone: 01323 488114

Town Clerk *Jo Tricker:* *admin@polegatetowncouncil.gov.uk*

Town mayor *Cllr Dan Dunbar:*
cllr.d.dunbar@polegatetowncouncil.gov.uk

Minutes of Meeting of the **Personnel Committee Meeting** held on **11th September 2025 in Council Chamber, 49 High Street, Polegate, BN26 6AL at 12:00pm.**

PRESENT: Councillors C Berry, D Murray, D Dunbar **(3)**

NOT PRESENT: Cllrs M Piper, D Shing, S Shing **(3)**

13884 Item 1: Opportunity for Public Comment for items on the agenda

None

13885 Item 2: Apologies for absence

Apologies from Cllrs M Piper, D Shing, S Shing **(3)**

13886 Item 3: Declarations of interest

No Declarations of interest were received

13887 Item 4: Minutes of the meeting dated 8th November 2024

To resolve that the minutes of the last meeting as circulated on the agenda be confirmed as a correct record and signed by the Chair.

It was resolved to approve the minutes from the Personnel Meeting dated 8th November 2024. VOTE all in favour.

13888 Item 5: Confidential

Personnel Committee to consider pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 whether the public and press should be excluded from the meeting on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Discussion of Staff Matters)

It was resolved to go into confidential for the reasons shown discussion of staff matters.

13889 Item 6: Clerks Update

<u>Noted by all present.</u>

13890 Item 7: Personnel Matters

a. To discuss merits of acquiring an electric vehicle or conventional van and make recommendations to Full Council
b. Motion to discuss requested staff hours including new roles and resolve new hours from General reserves 2025/26 and to add to budget for 2025/27
<u>It was resolved to agree the new hours as presented for the roles and the budget figures would be adjusted accordingly to put to council. VOTE all in favour.</u>
c. Motion to increase its employers pension contributions to the NEST pension scheme by 1% each year up to the level of the LGPS (21%) in order to facilitate a smooth transition to the LGPS longer term (estimated year 2045).
<u>It was resolved to increase the pension contribution by 1% from 01/04/2026 (5% to 6% NEST) and assess each year whether to increase it by 1% a year. VOTE all in favour.</u>

13891 Item 8: Motion to approve additional work and associated tasks

<u>It was resolved to go ahead with the additional work related to events as discussed. VOTE all in favour.</u>

13892 Item 9: Other staff matters – Verbal Update

<u>Noted by all present.</u>

The meeting closed at 13:04pm

Signed Chair of Meeting ___________________________Date________________________

BARCLAYS

30 September 2025

MG 022219 F1VI183A 709F305AJ00087 38500 B 49000

THE OFFICIALS
POLEGATE TOWN COUNCIL
COUNCIL OFFICE
49 HIGH STREET
POLEGATE
EAST SUSSEX
BN26 6AL

1/6

Your Business accounts – at a glance

Up-to-date account information

To get your current balances or find out about other accounts you have that aren't listed here, log on to online banking (if you're registered), or call us on 0345 605 2345

Your balances on 30 September 2025

Business Current Accounts	
Business Current Account Statement	£50,097.20
[redacted]	
Business Savings Accounts	
Business Premium Account	£853,640.31
[redacted]	
Business Premium Account	£132,800.14
[redacted]	

This is the end of your account summary.

30160 00001 F1VI183A 1 of 6

HSBC UK

Contact tel 03457 60 60 60
see reverse for call times
Text phone 03457 125 563
used by deaf or speech impaired customers
www.hsbc.co.uk

Your Statement

B

27136 049333 0158 E 38500

Polegate Town Council
Polegate Town Council
High Street
Polegate
East Sussex
BN26 6AL

Account Summary	
Opening Balance	89,249.95
Payments In	115.22
Payments Out	0.00
Closing Balance	89,365.17

Interest Rate - Valid as at end date of the statement period
1.53% AER

International Bank Account Number
[redacted]

Branch Identifier Code
[redacted]

13 August to 12 September 2025

Account Name
Polegate Town Council

Sortcode	Account Number	Sheet Number
[redacted]		71

1/1

Your Business Money Manager details

Date		Payment type and details	Paid out	Paid in	Balance
12 Aug 25		**BALANCE BROUGHT FORWARD**			**89,249.95**
12 Sep 25	CR	GROSS INTEREST			
		TO 11SEP2025		115.22	89,365.17
12 Sep 25		**BALANCE CARRIED FORWARD**		10/0	**89,365.17**

Information about the Financial Services Compensation Scheme

Most deposits made by HSBC Business customers are eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at fscs.org.uk, call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website (hsbc.co.uk/fscs/).

00036114/00066619/365 B 0086553-0002-0

[redacted]

Business Reserve Account

Summary	
Statement Date	01 SEP 2025
Period Covered	02 AUG 2025 to 01 SEP 2025
Previous Balance	£88,166.85
Paid In	£73.55
Withdrawn	£0.00
New Balance	£88,240.40
BIC	[redacted]
IBAN	[redacted]

Welcome to your NatWest Statement

Why file and store your statements when we can do it for you? Manage your statements online at **www.natwest.com**
If you have changed your address or telephone number please let us know.
Interest rate: 1.05% Gross / 1.06% AER

Date	Description	Paid In(£)	Withdrawn(£)	Balance(£)
02 AUG 2025	BROUGHT FORWARD			88,166.85
29 AUG	Interest 29AUG GRS 47542470	73.55		88,240.40

1001036114000010001

Bank Reconciliation Statement as at 30/09/2025
for Cashbook 1 - Current/Business Premium

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current Account	30/09/2025		50,097.20
Business Premium Account	30/09/2025		853,640.31
			903,737.51

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		903,737.51

Unpresented Receipts (Plus)		
	0.00	
		0.00
		903,737.51

Balance per Cash Book is :- **903,737.51**

Difference is :- **0.00**

Signatory 1:

Name ....Signed ....Date ....

Signatory 2:

Name ....Signed ....Date ....

Bank Reconciliation Statement as at 30/09/2025
for Cashbook 2 - Tracker Account

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Tracker Account	30/09/2025		132,800.14
			132,800.14

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		132,800.14

Unpresented Receipts (Plus)		
	0.00	
		0.00
		132,800.14
	Balance per Cash Book is :-	132,800.14
	Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 30/09/2025
for Cashbook 3 - Petty Cash

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Petty Cash Account	30/09/2025		200.00
			200.00

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		200.00

Unpresented Receipts (Plus)		
	0.00	
		0.00
		200.00

Balance per Cash Book is :-	200.00
Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 30/09/2025
for Cashbook 4 - Staff Salaries Cash Book

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Salaries Control	30/09/2025		0.00
			0.00

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		0.00

Unpresented Receipts (Plus)		
	0.00	
		0.00
		0.00

Balance per Cash Book is :-	0.00
Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 30/09/2025
for Cashbook 5 - Current/Business Premium HSBC

Bank Statement Account Name (s)	Statement Date	Page No	Balances
HSBC deposit Account	30/09/2025		89,365.17
			89,365.17

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		89,365.17

Unpresented Receipts (Plus)		
	0.00	
		0.00
		89,365.17

Balance per Cash Book is :-	89,365.17
Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 30/09/2025
for Cashbook 6 - NatWest deposit A/C

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Natwest Reserve Account	30/09/2025		88,240.40
			88,240.40
Unpresented Payments (Minus)		Amount	
		0.00	
			0.00
			88,240.40
Unpresented Receipts (Plus)			
		0.00	
			0.00
			88,240.40
		Balance per Cash Book is :-	88,240.40
		Difference is :-	0.00

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Polegate Town Council

Summary Income & Expenditure by Budget Heading 30/09/2025

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101 Employee costs	Income	65	130	3,481	3,351			3.7%
	Expenditure	18,470	100,282	219,259	118,977	2,271	116,706	46.8%
	Net Income over Expenditure	(18,405)	(100,152)	(215,778)	(115,626)			
	plus Transfer from EMR	0	0	0	0			
	less Transfer to EMR	0	0	0	0			
	Movement to/(from) Gen Reserve	(18,405)	(100,152)	(215,778)	(115,626)			
	Grand Totals:- Income	65	130	3,481	3,351			3.7%
	Expenditure	18,470	100,282	219,259	118,977	2,271	116,706	46.8%
	Net Income over Expenditure	(18,405)	(100,152)	(215,778)	(115,626)			
	plus Transfer from EMR	0	0	0	0			
	less Transfer to EMR	0	0	0	0			
	Movement to/(from) Gen Reserve	(18,405)	(100,152)	(215,778)	(115,626)			

Detailed Income & Expenditure by Budget Heading 30/09/2025

Month No: 6 Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102	Administration								
1009	Bank Loyalty Discount	0	0	170	170			0.0%	
1060	Miscellaneous Income	0	80	0	(80)			0.0%	
	Administration :- Income	0	80	170	90			47.1%	0
4010	Internal Auditor	0	0	500	500		500	0.0%	
4030	Postage	0	0	150	150		150	0.0%	
4031	Stationery	284	798	1,500	702		702	53.2%	
4032	Photocopier copy charges	0	552	1,500	948		948	36.8%	
4035	Computer consumables	0	16	350	334		334	4.4%	
4036	Office IT equip't inc antiviru	25	391	750	359		359	52.2%	
4037	Website	14	129	400	271		271	32.2%	
4039	Legal fees	0	947	5,000	4,053		4,053	18.9%	
4040	Audit Fees (external audit)	0	1,365	1,600	235		235	85.3%	
4043	Insurance Premiums	0	6,585	7,000	415		415	94.1%	
4044	Insurance Tree Survey	0	0	1,500	1,500		1,500	0.0%	
4045	Subscriptions	38	3,266	3,800	534		534	85.9%	
4046	Publications	0	0	400	400		400	0.0%	
4047	Advertising	0	0	150	150		150	0.0%	
4049	Tree Works	0	0	5,000	5,000		5,000	0.0%	
4050	Town Council Elections	0	0	3,000	3,000		3,000	0.0%	
4053	Refreshments	0	0	250	250		250	0.0%	
4056	Bank/Barclaycard charges	46	283	800	517		517	35.4%	
4059	First Aid	0	64	150	86		86	42.8%	
4062	Newsletter Production	0	0	600	600		600	0.0%	
4063	Hire of Halls	0	41	300	260		260	13.5%	
4069	Office telephones	51	310	1,100	790		790	28.2%	
4070	Broadband/Internet	33	200	550	350		350	36.4%	
4071	IT Services incl backups	255	1,686	3,850	2,164		2,164	43.8%	
4072	IT costs office 365	206	1,173	2,420	1,247		1,247	48.5%	
4073	IT reserve for new machines	40	2,230	1,200	(1,030)		(1,030)	185.8%	852
8060	Misc Resolved Gen Reserves & c	0	0	0	0	243	(243)	0.0%	
	Administration :- Indirect Expenditure	993	20,035	43,820	23,785	243	23,542	46.3%	852
	Net Income over Expenditure	(993)	(19,955)	(43,650)	(23,695)				
6000	plus Transfer from EMR	0	852	0	(852)				
	Movement to/(from) Gen Reserve	(993)	(19,104)	(43,650)	(24,546)				
103	Town Councillors								
4090	Councillors' allowances	2,353	3,042	7,600	4,558		4,558	40.0%	

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4091	Councillors' expenses	77	328	600	272		272	54.6%	
4092	Councillors' training	270	360	500	140		140	72.0%	
4093	Mayor's allowance Civic Duties	78	1,045	2,000	955		955	52.2%	391
4097	Civic Event	0	0	1,000	1,000		1,000	0.0%	
8060	Misc Resolved Gen Reserves & c	0	0	0	0	3,793	(3,793)	0.0%	
	Town Councillors :- Indirect Expenditure	2,778	4,774	11,700	6,926	3,793	3,133	73.2%	391
	Net Expenditure	(2,778)	(4,774)	(11,700)	(6,926)				
6000	plus Transfer from EMR	0	391	0	(391)				
	Movement to/(from) Gen Reserve	(2,778)	(4,384)	(11,700)	(7,316)				
104	General Administration								
1010	Investment Income	2,761	6,270	4,000	(2,270)			156.7%	
1076	Precept	257,469	514,937	514,937	0			100.0%	
	General Administration :- Income	260,229	521,207	518,937	(2,270)			100.4%	0
4100	Grants to other Organisations	0	0	1,000	1,000		1,000	0.0%	
4103	Public Info event(s)	0	0	1,000	1,000		1,000	0.0%	
4104	Events	0	522	1,500	978		978	34.8%	
4105	Finance Software	0	1,538	1,800	262		262	85.4%	
	General Administration :- Indirect Expenditure	0	2,060	5,300	3,240	0	3,240	38.9%	0
	Net Income over Expenditure	260,229	519,147	513,637	(5,510)				
201	Council Offices								
1060	Miscellaneous Income	0	170	0	(170)			0.0%	
	Council Offices :- Income	0	170	0	(170)				0
4004	Cleaning contract ex staff	100	575	1,500	925		925	38.3%	
4130	Council Tax	749	4,489	9,500	5,011		5,011	47.3%	
4131	Electricity	179	1,371	5,000	3,629		3,629	27.4%	
4132	Water charges	41	246	700	454		454	35.2%	
4133	Sewerage	0	658	700	42		42	94.0%	
4136	Photocopier - lease	186	557	1,500	943		943	37.1%	
4139	Window Cleaning	25	125	400	275		275	31.3%	
4140	Alarm Maintenance	0	292	500	208		208	58.4%	
4141	Fire Precautions	0	0	500	500		500	0.0%	
4142	Other Maintenance	0	193	1,100	908		908	17.5%	
4146	Other Office Equipment	116	393	1,500	1,107		1,107	26.2%	
4154	Housekeeping San bins 49 & gar	0	115	380	265		265	30.3%	
4155	Refuse Collecting	79	984	1,500	516		516	65.6%	220

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4162	PWLB - Capital	0	2,710	2,711	1		1	100.0%	
4163	PWLB- Interest	0	76	76	(0)		(0)	100.3%	
8060	Misc Resolved Gen Reserves & c	0	3,093	0	(3,093)		(3,093)	0.0%	2,632
	Council Offices :- Indirect Expenditure	1,475	15,878	27,567	11,689	0	11,689	57.6%	2,852
	Net Income over Expenditure	(1,475)	(15,709)	(27,567)	(11,858)				
6000	plus Transfer from EMR	0	2,852	0	(2,852)				
	Movement to/(from) Gen Reserve	(1,475)	(12,857)	(27,567)	(14,710)				
202	51 High Street								
4170	51 High Street - expenditure	26	341	800	459		459	42.7%	
	51 High Street :- Indirect Expenditure	26	341	800	459	0	459	42.7%	0
	Net Expenditure	(26)	(341)	(800)	(459)				
203	The Pavilion								
1030	Rental Income-CIC	0	1,437	1,600	163			89.8%	
	The Pavilion :- Income	0	1,437	1,600	163			89.8%	0
	Net Income	0	1,437	1,600	163				
204	Wannock Office								
4198	PWMRG CIC Grant (Interim)	0	24,981	34,981	10,000		10,000	71.4%	
	Wannock Office :- Indirect Expenditure	0	24,981	34,981	10,000	0	10,000	71.4%	0
	Net Expenditure	0	(24,981)	(34,981)	(10,000)				
205	High Street Toilets								
1035	High St Toilets Community Sche	0	825	1,300	475			63.5%	
	High Street Toilets :- Income	0	825	1,300	475			63.5%	0
4500	Toilets High St - Cleaning	381	3,904	11,500	7,596		7,596	33.9%	
4501	Toilets High St - Maintenance	0	2,201	2,400	199		199	91.7%	
4504	Toilets High St - Other	0	112	790	678		678	14.2%	
4506	Toilets High St - Vandalism	0	0	350	350		350	0.0%	
	High Street Toilets :- Indirect Expenditure	381	6,217	15,040	8,823	0	8,823	41.3%	0
	Net Income over Expenditure	(381)	(5,392)	(13,740)	(8,348)				

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
301	Town Centre and Community Safe								
4201	CCTV costs	0	1,039	5,500	4,461	1,039	3,422	37.8%	
4202	Defibrillators	0	1,032	1,500	468	353	115	92.3%	
4203	Defib replace savings	0	1,743	2,000	257		257	87.2%	
	Town Centre and Community Safe :- Indirect Expenditure	0	3,814	9,000	5,186	1,392	3,794	57.8%	0
	Net Expenditure	0	(3,814)	(9,000)	(5,186)				
302	Recreation Grounds								
1022	Brightling Road lease	0	0	120	120			0.0%	
1060	Miscellaneous Income	165	165	0	(165)			0.0%	
	Recreation Grounds :- Income	165	165	120	(45)			137.5%	0
4220	General Maintenance	280	8,389	16,000	7,611	2,979	4,632	71.0%	
4223	Grounds Maintenance	1,430	3,000	6,000	3,000		3,000	50.0%	
4230	Skate Park	52	52	3,000	2,948		2,948	1.7%	
4238	Litter Bins	1,106	2,613	7,600	4,987	1,849	3,139	58.7%	
4240	Oakleaf Lease Charges	0	170	180	10		10	94.4%	
4241	Dog Bins	750	1,465	2,860	1,395		1,395	51.2%	
4242	Playground Equipment	0	206	3,000	2,794		2,794	6.9%	
4243	Safety Inspections	90	834	1,800	966	225	741	58.8%	
8060	Misc Resolved Gen Reserves & c	0	2,354	0	(2,354)	300	(2,654)	0.0%	
	Recreation Grounds :- Indirect Expenditure	3,708	19,082	40,440	21,358	5,353	16,006	60.4%	0
	Net Income over Expenditure	(3,543)	(18,917)	(40,320)	(21,403)				
303	Highways								
1051	Urban Grasscutting Income	0	5,342	5,342	(0)			100.0%	
	Highways :- Income	0	5,342	5,342	(0)			100.0%	0
4256	Urban grasscutting	2,179	9,644	29,000	19,356		19,356	33.3%	1,866
4258	Flower Beds	1,016	6,488	8,850	2,362		2,362	73.3%	
4259	Council Gardens - office	10	61	1,100	1,039		1,039	5.6%	
4263	Bulb Planting	0	0	1,100	1,100		1,100	0.0%	
4264	SID/VAS maintenance moving	0	550	1,100	550	275	275	75.0%	
	Highways :- Indirect Expenditure	3,204	16,744	41,150	24,406	275	24,131	41.4%	1,866
	Net Income over Expenditure	(3,204)	(11,401)	(35,808)	(24,407)				
6000	plus Transfer from EMR	0	1,866	0	(1,866)				
	Movement to/(from) Gen Reserve	(3,204)	(9,535)	(35,808)	(26,273)				

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
304	Allotments								
1070	Allotment Fees	1,224	1,301	2,500	1,199			52.1%	
1072	Gosford Way Allotments	100	100	175	75			57.1%	
1073	Allotment Deposit Retained	50	300	0	(300)			0.0%	300
	Allotments :- Income	1,374	1,701	2,675	974			63.6%	300
4270	Allotments - maintenance	2,191	2,501	700	(1,801)	203	(2,004)	386.3%	1,791
4271	Allotments - improvements	0	0	6,000	6,000	975	5,025	16.3%	
4272	Allotments - water	10	62	1,000	938		938	6.2%	
4273	Allotment - rent of land Gosfo	0	90	180	90		90	50.0%	
4274	Allotment Grounds maintenance	0	0	800	800		800	0.0%	
	Allotments :- Indirect Expenditure	2,201	2,653	8,680	6,027	1,178	4,849	44.1%	1,791
	Net Income over Expenditure	(827)	(951)	(6,005)	(5,054)				
6000	plus Transfer from EMR	1,791	1,791	0	(1,791)				
6001	less Transfer to EMR	50	300	0	(300)				
	Movement to/(from) Gen Reserve	914	540	(6,005)	(6,545)				
305	Street Lighting								
4280	Street Light - energy	834	6,603	33,000	26,397		26,397	20.0%	
4281	Street Light - Maint contract	0	5,370	13,000	7,630		7,630	41.3%	
4282	St Light - works/impro/maint	0	720	10,000	9,280		9,280	7.2%	
4286	Christmas decorations	0	(377)	14,500	14,877		14,877	(2.6%)	
4287	Additional Christmas Decoratio	0	0	0	0	320	(320)	0.0%	
	Street Lighting :- Indirect Expenditure	834	12,316	70,500	58,184	320	57,864	17.9%	0
	Net Expenditure	(834)	(12,316)	(70,500)	(58,184)				
306	Prize and Prize Giving								
4096	Remembrance Wreath	0	48	60	13		13	79.2%	
	Prize and Prize Giving :- Indirect Expenditure	0	48	60	13	0	13	79.2%	0
	Net Expenditure	0	(48)	(60)	(13)				
307	The Polegate Partnership								
1040	SponsorFlower Beds Hailsham Rd	0	0	1,000	1,000			0.0%	
	The Polegate Partnership :- Income	0	0	1,000	1,000			0.0%	0
4306	Replace Hailsham Rd Beds	0	0	450	450		450	0.0%	
4307	Hailsham Flowers Maintenance	38	226	580	354		354	39.0%	
	The Polegate Partnership :- Indirect Expenditure	38	226	1,030	804	0	804	22.0%	0
	Net Income over Expenditure	(38)	(226)	(30)	196				

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
401	The Planning Committee								
4320	Planning Committee - Halls	0	0	100	100		100	0.0%	
	The Planning Committee :- Indirect Expenditure	0	0	100	100	0	100	0.0%	0
	Net Expenditure	0	0	(100)	(100)				
701	The Retired								
7001	The Retired	0	0	1,800	1,800		1,800	0.0%	
	The Retired :- Indirect Expenditure	0	0	1,800	1,800	0	1,800	0.0%	0
	Net Expenditure	0	0	(1,800)	(1,800)				
	Grand Totals:- Income	261,768	530,927	531,144	217			100.0%	
	Expenditure	15,638	129,169	311,968	182,799	12,554	170,245	45.4%	
	Net Income over Expenditure	246,130	401,758	219,176	(182,582)				
	plus Transfer from EMR	1,791	7,752	0	(7,752)				
	less Transfer to EMR	50	300	0	(300)				
	Movement to/(from) Gen Reserve	247,871	409,210	219,176	(190,034)				

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
105	VAT Control			6,329.65	
200	Current/Business Premium			903,737.51	
201	Tracker Account			132,800.14	
203	HSBC Deposit A/C			89,365.17	
204	NatWest deposit A/C			88,240.40	
210	Petty Cash			200.00	
310	General reserves				249,666.03
320	Council Office Mntce Fund				12,763.00
322	Town Election/Poll/Referendum				16,657.00
324	Elections Fund				20,972.97
328	Office IT Equipment Reserve				45.40
331	Brightling Reserve				8,514.21
334	Town Focal Enhancemt Reserve				592.20
335	Street Lights Reserve				85,174.06
338	Hailsham Beds Reserve				1,398.54
339	Office Alterations Reserve				19,899.75
341	Staff - Consultant/Temporary				3,290.55
342	S106 funds				247,799.45
344	Play Equipment				2,665.00
346	Neighbourhood Plan				15,000.00
347	CCTV reserve				519.44
348	Consultation/Newsletter				448.00
349	CIL funds				89,104.11
350	Picnic Benches				68.51
351	Skate Park				9,346.00
352	Overtime				1,546.23
353	Polegate Community Library				50,780.00
354	New air con unit				1,220.00
355	Christmas Lights (new)				1,750.00
356	Bins				5,250.00
358	VAS (SID)				4,269.60
359	Land purchase car park				100.00
360	Land Purchase open space				40,100.00
362	emr training courses				2,476.00
364	Changing Places Toilet Maint				1,700.30
366	Allotment major works				5,372.61
367	Brightling Pathway				9,116.87
500	Creditors				149.71
560	Deposits Held				3,860.00
1010	Investment Income	104	General Administration		6,269.61
1030	Rental Income-CIC	203	The Pavilion		1,437.21
1035	High St Toilets Community Sche	205	High Street Toilets		825.00

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
1042	Sponsorship Litter Picker	101	Employee costs		130.01
1051	Urban Grasscutting Income	303	Highways		5,342.22
1060	Miscellaneous Income	102	Administration		80.00
1060	Miscellaneous Income	201	Council Offices		169.60
1060	Miscellaneous Income	302	Recreation Grounds		165.00
1070	Allotment Fees	304	Allotments		1,301.30
1072	Gosford Way Allotments	304	Allotments		100.00
1073	Allotment Deposit Retained	304	Allotments		300.00
1076	Precept	104	General Administration		514,937.00
4000	[redacted]	101	Employee costs	[redacted]	
4002	[redacted]	101	Employee costs	[redacted]	
4003	[redacted]	101	Employee costs	[redacted]	
4004	Cleaning contract ex staff	201	Council Offices	575.00	
4005	[redacted]	101	Employee costs	[redacted]	
4007	NI (ER's)	101	Employee costs	8,157.67	
4008	Pension ER's contributions	101	Employee costs	2,237.39	
4009	Payroll	101	Employee costs	774.96	
4011	[redacted]	101	Employee costs	[redacted]	
4012	[redacted]	101	Employee costs	[redacted]	
4013	[redacted]	101	Employee costs	[redacted]	
4014	Consultancy/Locum Clerk	101	Employee costs	300.00	
4015	[redacted])	101	Employee costs	[redacted]	
4016	Training Exps inc course fees	101	Employee costs	575.00	
4019	[redacted]	101	Employee costs	[redacted]	
4022	[redacted]	101	Employee costs	[redacted]	
4023	[redacted]	101	Employee costs	[redacted]	
4024	HR Contract	101	Employee costs	920.39	
4031	Stationery	102	Administration	798.03	
4032	Photocopier copy charges	102	Administration	551.70	
4035	Computer consumables	102	Administration	15.56	
4036	Office IT equip't inc antiviru	102	Administration	391.20	
4037	Website	102	Administration	128.88	
4039	Legal fees	102	Administration	947.00	
4040	Audit Fees (external audit)	102	Administration	1,365.00	
4043	Insurance Premiums	102	Administration	6,584.91	
4045	Subscriptions	102	Administration	3,265.75	
4056	Bank/Barclaycard charges	102	Administration	283.11	
4059	First Aid	102	Administration	64.15	
4063	Hire of Halls	102	Administration	40.50	
4069	Office telephones	102	Administration	309.97	
4070	Broadband/Internet	102	Administration	199.98	
4071	IT Services incl backups	102	Administration	1,686.48	

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4072	IT costs office 365	102	Administration	1,172.98	
4073	IT reserve for new machines	102	Administration	2,230.14	
4090	Councillors' allowances	103	Town Councillors	3,042.27	
4091	Councillors' expenses	103	Town Councillors	327.60	
4092	Councillors' training	103	Town Councillors	360.00	
4093	Mayor's allowance Civic Duties	103	Town Councillors	1,044.51	
4096	Remembrance Wreath	306	Prize and Prize Giving	47.50	
4104	Events	104	General Administration	521.99	
4105	Finance Software	104	General Administration	1,537.70	
4130	Council Tax	201	Council Offices	4,489.00	
4131	Electricity	201	Council Offices	1,371.45	
4132	Water charges	201	Council Offices	246.42	
4133	Sewerage	201	Council Offices	658.05	
4136	Photocopier - lease	201	Council Offices	557.10	
4139	Window Cleaning	201	Council Offices	125.00	
4140	Alarm Maintenance	201	Council Offices	292.00	
4142	Other Maintenance	201	Council Offices	192.50	
4146	Other Office Equipment	201	Council Offices	392.82	
4154	Housekeeping San bins 49 & gar	201	Council Offices	115.28	
4155	Refuse Collecting	201	Council Offices	983.86	
4162	PWLB - Capital	201	Council Offices	2,710.31	
4163	PWLB- Interest	201	Council Offices	76.23	
4170	51 High Street - expenditure	202	51 High Street	341.48	
4198	PWMRG CIC Grant (Interim)	204	Wannock Office	24,981.00	
4201	CCTV costs	301	Town Centre and Community Safe	1,038.88	
4202	Defibrillators	301	Town Centre and Community Safe	1,032.00	
4203	Defib replace savings	301	Town Centre and Community Safe	1,743.00	
4220	General Maintenance	302	Recreation Grounds	8,388.93	
4223	Grounds Maintenance	302	Recreation Grounds	2,999.88	
4230	Skate Park	302	Recreation Grounds	51.67	
4238	Litter Bins	302	Recreation Grounds	2,612.52	
4240	Oakleaf Lease Charges	302	Recreation Grounds	170.00	
4241	Dog Bins	302	Recreation Grounds	1,465.00	
4242	Playground Equipment	302	Recreation Grounds	205.68	
4243	Safety Inspections	302	Recreation Grounds	834.00	
4256	Urban grasscutting	303	Highways	9,644.16	
4258	Flower Beds	303	Highways	6,487.98	
4259	Council Gardens - office	303	Highways	61.44	
4264	SID/VAS maintenance moving	303	Highways	550.00	
4270	Allotments - maintenance	304	Allotments	2,501.00	
4272	Allotments - water	304	Allotments	61.56	
4273	Allotment - rent of land Gosfo	304	Allotments	90.00	

Continued over page

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4280	Street Light - energy	305	Street Lighting	6,602.97	
4281	Street Light - Maint contract	305	Street Lighting	5,369.65	
4282	St Light - works/impro/maint	305	Street Lighting	720.00	
4286	Christmas decorations	305	Street Lighting		376.64
4307	Hailsham Flowers Maintenance	307	The Polegate Partnership	226.44	
4500	Toilets High St - Cleaning	205	High Street Toilets	3,904.22	
4501	Toilets High St - Maintenance	205	High Street Toilets	2,201.00	
4504	Toilets High St - Other	205	High Street Toilets	111.99	
6000	Transfer from EMR	102	Administration		851.60
6000	Transfer from EMR	103	Town Councillors		390.53
6000	Transfer from EMR	201	Council Offices		2,852.00
6000	Transfer from EMR	303	Highways		1,866.39
6000	Transfer from EMR	304	Allotments		1,791.00
6001	Transfer to EMR	304	Allotments	300.00	
8060	Misc Resolved Gen Reserves & c	101	Employee costs	7,379.24	
8060	Misc Resolved Gen Reserves & c	201	Council Offices	3,093.19	
8060	Misc Resolved Gen Reserves & c	302	Recreation Grounds	2,354.01	
			Trial Balance Totals :	1,450,800.65	1,450,800.65
			Difference	0.00	

Source	Ledger	Ref No	Month		Code	Gross	Net	VAT
Cashbook	1		4			495.00	412.50	82.50
Cashbook	1		6			78.00	65.00	13.00
		OUTPUT		Total Rate:	S	573.00	477.50	95.50
Cashbook	1		4			1,437.21	1,437.21	0.00
Cashbook	1		6			1,450.80	1,450.80	0.00
Cashbook	5		6			115.22	115.22	0.00
		OUTPUT		Total Rate:	Z	3,003.23	3,003.23	0.00
Cashbook	1		4			125.05	119.10	5.95
Cashbook	1		5			176.70	168.29	8.41
Cashbook	1		6			214.95	204.71	10.24
		INPUT		Total Rate:	LR	516.70	492.10	24.60
Purchase Ledger	1	227	4			54.00	45.00	9.00
Purchase Ledger	1	228	4			4,123.12	3,373.43	749.69
Purchase Ledger	1	230	4			149.70	124.75	24.95
Purchase Ledger	1	231	4			4,721.79	3,934.82	786.97
Purchase Ledger	1	233	4			753.60	628.00	125.60
Cashbook	1		4			1,461.50	1,217.92	243.58
Purchase Ledger	1	232	5			54.00	45.00	9.00
Purchase Ledger	1	234	5			1,578.00	1,315.00	263.00
Purchase Ledger	1	235	5			7,596.63	6,279.91	1,316.72
Cashbook	1		5			1,415.26	1,179.38	235.88
Purchase Ledger	1	237	6			10,161.96	8,468.29	1,693.67
Purchase Ledger	1	239	6			62.00	51.67	10.33
Purchase Ledger	1	240	6			54.00	45.00	9.00
Purchase Ledger	1	241	6			0.20	0.17	0.03
Purchase Ledger	1	242	6			2,191.33	1,826.11	365.22
Purchase Ledger	1	248	6			149.71	124.76	24.95
Cashbook	1		6			3,206.20	2,673.24	532.96
		INPUT		Total Rate:	S	37,733.00	31,332.45	6,400.55
Purchase Ledger	1	228	4			146.10	146.10	0.00
Cashbook	1		4			860.94	860.94	0.00
Purchase Ledger	1	234	5			250.00	250.00	0.00
Purchase Ledger	1	235	5			224.58	224.58	0.00
Cashbook	1		5			854.56	854.56	0.00
Purchase Ledger	1	237	6			78.50	78.50	0.00
Purchase Ledger	1	242	6			434.95	434.95	0.00
Cashbook	1		6			846.22	846.22	0.00
		INPUT		Total Rate:	Z	3,695.85	3,695.85	0.00

Source	Ledger	Ref No	Month	Code	Gross	Net	VAT
VAT Return Summary:				Total Outputs	3,576.23	3,480.73	95.50
				Total Inputs	41,945.55	35,520.40	6,425.15

VAT due in the period on sales and other outputs	Box 1	95.50
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	2	0.00
Total VAT due	3	95.50
VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states)	4	6,425.15
Net VAT to reclaim from HMRC	5	6,329.65
Total value of sales and all other outputs excluding any VAT	6	3,480.00
Total value of purchases and all other inputs excluding any VAT	7	35,520.00
Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	8	0.00
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	9	0.00
VAT on acquisitions of goods and related costs made in Northern Ireland from EU Member States		0.00

barclaycard commercial

barclaycard

SUMMARY FOR POLEGATE TOWN COUNCIL

Company reference:	[redacted]
Statement date:	20 September 2025
Page number:	1 of 3
Monthly spend limit:	[redacted]

BARCLAYCARD COMMERCIAL
PO BOX 4000
SAFFRON ROAD
WIGSTON, LE18 9EN

Tel:	0800 008 008
Outside UK:	+44 1604 269452
ROI:	1800 849 123
Online:	www.barclaycard.co.uk/commercial

Date of previous statement:	20 August 2025
Previous balance:	£221.37
Payment received:	£221.37 CR
Total of charges and adjustments:	£0.00
Total of new spending:	£139.60
New balance:	**£139.60**
Payment due by:	**29 September 2025**

1/2

Payment instructions

"Thank you for using Barclaycard Commercial. Your bank account 3****537, at branch 20 -**- 91 will be debited with the amount of the new balance on or immediately after 29 September 2025."

Allocation of payments

If you do not pay off the full amount outstanding by the payment due date, we will allocate any partial payments to the outstanding balance in the following order: Default fees, Interest, Service Charges, Fees, Transactions and Cash.
The way in which payments are allocated can make a significant difference to the amount of interest you will pay until the balance is cleared completely.

Payments, charges and adjustments

	BALANCE FROM PREVIOUS STATEMENT	221.37
27 Aug 2025	DIRECT DEBIT PAYMENT THANK YOU	221.37 CR
Total of payment, charges and adjustments		**£0.00**

New balances by individual cardholder

Name	Card number	Monthly spend limit	Balance
[redacted]		1,000	139.60
Total cardholder expenditure			**£139.60**
New balance			**£139.60**

003826 BBA2230A Page 1 of 2

NET	VAT	GROSS
52.65	10.53	63.18
30.17	6.03	36.20
15.20	3.04	18.24
18.32	3.66	21.98
116.34	23.26	139.60

[redacted]

barclaycard commercial

barclaycard

STATEMENT FOR [redacted]

BARCLAYCARD COMMERCIAL
PO BOX 4000
SAFFRON ROAD
WIGSTON LE18 9EN

Tel: 0800 008 008
Outside UK: +44 1604 269452
ROI: 1800 849 123
Online: www.barclaycard.co.uk/commercial

Company reference: [redacted]
Card number:
Statement date: 20 September 2025
Page number: 3 of 3
Monthly spend limit: [redacted]

Date	Description	Amount
28 Aug 2025 010981402255	PAYPAL *MRFLAG 01792650044 GBR DEPARTMENT STORES	63.18
9 Sep 2025 100985383905	AMAZON* Z88SW6CG4 LONDON LND MISCELLANEOUS GENERAL MERCHANDISE STORES	54.44
18 Sep 2025 180952718715	Amazon.co.uk*HL1ZR02I5 AMAZON.CO.UK GBR ALL OTHER DIRECT MARKETERS	21.98
3 new purchases / cash advances. Total of spending.		£139.60

[redacted]

SUMMARY FOR POLEGATE TOWN COUNCIL

Company reference: [redacted]
Statement date: 20 September 2025
Page number: 2 of 3

Viewing Statements
The fastest way to access your statement at any time is to ensure you are registered for - and log into - our online services. For more information visit www.barclaycard.co.uk/business/cards/online-servicing

EMR Code	Account	Opening Balance	Net Transfers	Closing Balance	Description
320	Council Office Mntce Fund	15,395.00	-2,632.00	12,763.00	This is the maintain the building 49/51 High Street. It is ecxpected that the offices will need new carpets and painting and decorating in 2026. Expected costs IRO
322	Town Election/Poll/Referendum	16,657.00		16,657.00	At each ATA there is a provision for a poll to cover all wards. This may need to increase as ward costs increase. This may also need to increae in one financial year if a poll is called. A poll has no affcet on decviison of the council.
324	Elections Fund	20,972.97		20,972.97	We have had one ward by election and costs are expected to be paid from this EMR
328	Office IT Equipment Reserve	897.00	-851.60	45.40	New phone for office expected
331	Brightling Reserve	8,514.21		8,514.21	To go towards costs of the imporvement works
334	Town Focal Enhancemt Reserve	592.20		592.20	To cover costs for the finger posts.
335	Street Lights Reserve	85,174.06		85,174.06	This needs to increase by reminder budget each year to top up. Some to cover replacement and faulty lights and some to cover solar lighting at brightling.
338	Hailsham Beds Reserve	1,398.54		1,398.54	To cover the cost of replacement wood and flowers/bushes in the beds form the sponsorship.It is added to each year to accumulate for larger refurbishment of the beds.
339	Office Alterations Reserve	19,899.75		19,899.75	To cover costs for alterations such as 51 currently and chnages wihtin the building. Planned.
341	Staff - Consultant/Temporary	3,290.55		3,290.55	To cover consultancy fees, plannign fees etc. This will be exhuasted this year.
342	S106 funds	247,799.45		247,799.45	For adult and youth play space. Planned for pump track now expected to be £100k and £147799.45 for the concrtete skate park
344	Play Equipment	2,665.00		2,665.00	To cover replacement equipment as required. Should be added to each year
346	Neighbourhood Plan	15,000.00		15,000.00	Top cover initial costs of NHP pending.
347	CCTV reserve	519.44		519.44	To cover addiotnal camera enhancements for high street CCTV. Planned.
348	Consultation/Newsletter	448.00		448.00	To cover one off urgent newsletter to residents. Now doesn't cover the cost.
349	CIL funds	89,104.11		89,104.11	To cover imporbvements at Brightling and contributions towards equipment there.
350	Picnic Benches	68.51		68.51	Insurance claim, to go towards installaiton of vandalised picnic bench.
351	Skate Park	9,346.00		9,346.00	To go topwards the resurfacing. Should be added to each year from skate park budget.
352	Overtime	1,546.23		1,546.23	To cover non budgetted ovetime for brightling imporvements.
353	Polegate Community Library	51,000.00	-220.00	50,780.00	To cover the costs associated with the library and then transfer once set up to the library for running costs. Software and IT equipment not covered by grant. Declare as grant awarded.
354	New air con unit	1,220.00		1,220.00	Needs to be added to as costs more than this to replace downstairs air conditioning units (linked). Quotes coming in.
355	Christmas Lights (new)	1,750.00		1,750.00	To cover cost of icicle lights and power installaiton Dec 2025. planned works.
356	Bins	5,250.00		5,250.00	To cover cost of installation of 3 new bins.
358	VAS (SID)	4,269.60		4,269.60	To cover the cost of the SID above and beyond the annual figure for moving. Periocial battery replacement etc.
359	Land purchase car park	100.00		100.00	Starter fund for purchase of land for car park. To be built up.
360	Land Purchase open space	40,100.00		40,100.00	For purchase of land in progress.
361	Allotment unreturned deposits	1,475.00	-1,475.00	0.00	For clearance costs re allotment not covered elsewhere. Will be exhuasted 25/26
362	EMR training courses	2,476.00		2,476.00	For new staff training courses. Rospa litter picker role.
364	Changing Places Toilet Maint	1,700.30	-170.90	1,529.40	For minatenance ring fenced from grant. Will be exhuasted in 26/27
365	Mayors residual fund	390.53	-390.53	0.00	End of Year holding account only for expected expenditure.
366	Allotment major works	7,255.00	-1,882.39	5,372.61	For water works expected/planned 2025/26
367	Brightling Pathway	9,116.87		9,116.87	To go towards the pathway at Brightling Road. Quotes in, agrant being applied for.
	TOTALS	**665,391.32**	**-7,622.42**	**657,768.90**	

Minutes of the bi-Annual Meeting of Stakeholders of Cuckmere Community Bus Ltd.

Held at Arlington Village Hall, Arlington Village. 7.00pm.

Present: [redacted]

1. **Apologies for absence had been received from:** [redacted]
2. **Minutes of the meeting held on October 22nd 2024 –** these were agreed and signed by the Chair as being a true record of the meeting.
3. **Matters arising from those minutes –** None
4. **Finance Director's Report and Accounts for 2024.**

This was presented to the meeting. It had been audited. The Finance Director noted that it showed that CCB received more revenue, more miles were driven, and more passengers carried than in pre-Covid times, partly due to services 39 & 48. The income figure was higher than 2023 partly due to the sale of Bus 20. CCB is grateful for the financial grants received from stakeholder councils. Private hire receipts were lower than 2023 but this shows more promise in the first months of 2025.

Expenditure needed to be split between charitable activities and support costs.

In the Charitable costs section, there were high costs incurred for the servicing and particularly for repairs of the fleet. Drivers are regularly remined of the need for caution to reduce repair costs Vehicle insurance was a greater cost than the previous year but this was an issue across the sector. It was thought that CCB obtained the best possible quotation. There is a question about how long the BSOG support will last and when, and if, the fare cap will be removed.

In the support section there was a high figure placed upon depreciation – partly due to the arrival of two new buses in 2024 and Admin covered the cost of paying interest on the loans for the newer buses in the fleet.

The accounts had been approved by the Directors. He was thanked by the Chair for his efforts throughout the year in keeping CCB on a sound financial footing.

5. **Managing Director's report –** this was circulated. Additionally, he commented that:

- The 50th anniversary of the company will be held in 2026
- Service 50 ran on New Year's Day but this year in conjunction with Brighton and Hove service 28 (Hailsham, Polegate main road to Eastbourne). The loadings were very poor compared to previous years, but this was likely to be due to the very poor weather on the day.

- It has recently been announced that BSIP funding is to be used to construct a second bridge crossing the Cuckmere River at Exceat. This was likely to be in place sometime in 2026.

6. **Engineering Director's report** – this was presented to the meeting. The only additional comment was that the insurance excess was the first £1000 of any claim but we were trying to deal with as many claims as possible without going to the insurance company as this could affect the amount of future premiums.
7. **Personnel & Compliance Director's report** – this was presented to the meeting. There were no additional comments or questions.
8. **Private Hire report** – this was made verbally. 66 quotations had been given out since later 2024 and of these 16 were either not proceeded with or were cancelled. This was healthier than in previous years. Three new drivers have expressed interest in driving private hires.
9. **AOB** – for the 2026 50th anniversary, PW reported that this was to be held at The Alfriston Hotel on 23rd October 2026 in a private room. The format had to be agreed – whether buffet or sit-down meal. All drivers and spouses would be invited and Stakeholder representatives. CCB would be looking to encourage contributions from sponsors – companies with whom CCB had working relationships.
10. **Date of next meeting** – 14 October 2025 at Arlington Hall.

Meeting closed at 8.30

Cuckmere buses

The Old Rectory, Litlington, POLEGATE, East Sussex, BN26 5RB.
Tel/fax 01323 870920.

E-mail: info@cuckmerebuses.org.uk Website: www.cuckmerebuses.org.uk

Stakeholders Meeting - 14th October 2025
Engineering Director's report

Fleet Overview

As we approach the end of this busy season, the status of our fleet. Overall, our fleet is in reasonable shape. However, we have encountered some challenges this year, primarily related to damages sustained during operations.

Damage and Repairs

Throughout the season, our fleet has suffered a fair amount of damage. Despite these setbacks, our maintenance team and Berwick service station has worked diligently to repair most of the issues, ensuring that most of our vehicles remain operational and in good condition.

Current Issues

While most damages have been addressed, there are still some outstanding issues that need attention. Notably, **CCB25** is currently off the road. The reason for this is an electrical fault that has yet to be resolved. Our team is actively working on diagnosing and fixing this issue to return CCB25 to service as soon as possible. Our fleets maintenance and recalls are all up-to date.

Service Van

In December of last year, we invested in a new service van to bolster our roadside assistance capabilities. This has significantly enhanced our operational efficiency, particularly when dealing with minor faults that occur with our buses. We have successfully resolved approximately **86%** of bus faults directly on-site. This means that in most cases, there is no need to remove a bus from its route or cancel any services.

Driver Training

The introduction of a new training scheme drivers has been successful. This initiative is designed to provide more comprehensive, hands-on training that aims to significantly reduce accidents and improve overall service quality. One of the most crucial aspects of the new training scheme is the increased focus on practical driving experience. New drivers are given more time behind the wheel, allowing them to become familiar with

[redacted] [redacted] [redacted]

The Old Rectory, Litlington, POLEGATE, East Sussex, BN26 5RB.
Tel/fax 01323 870920.

E-mail: info@cuckmerebuses.org.uk Website: www.cuckmerebuses.org.uk

operating a bus in various traffic conditions. This practical approach is intended to enhance their confidence and competence, ultimately leading to a reduction in accidents.
Another significant focus of the training program is the operation of ticket machines. Trainees receive extensive instruction on the use of these machines, helping them to efficiently manage transactions and improve passenger service. The new training scheme provides drivers with a broader range of route learning options. This flexibility helps them adapt to various routes enhancing their route knowledge and increasing their ability to provide reliable service. The response from new drivers has been extremely positive.

Security

Our CCTV system was replaced and is working well, we have had no Security issues in the last 12 months.

[redacted]

14/10/25

The Old Rectory, Litlington, POLEGATE, East Sussex, BN26 5RB.
Tel/fax 01323 870920.

E-mail: info@cuckmerebuses.org.uk Website: www.cuckmerebuses.org.uk

Stakeholders meeting – 14th October 2025
Managing Director's report

1. **Overview**

   A busy summer season is drawing to a close with a number of new drivers recruited and a new bus ordered for delivery in January 2026. The current driver recruitment campaign will continue throughout the winter period.
   Changes to services for the winter season will be introduced from 27th October with the usual seasonal service reductions.

2. **Operations**

   Three services were lost since the last meeting due to no driver being available with a further 5 due to no bus.
   Summer service loadings and passenger numbers have been very similar to 2024 levels with the hot weather deterring some people from travelling. More detail appears in the Finance report.
   Service 120 has performed well since the house-to-house distribution of leaflets around its route in Seaford early in the year and we are planning something similar for Hailsham, where the H3 leg has slowed considerably. The 47 Cuckmere Valley Ramblerbus has performed slightly better than in 2024 but needs further improvement and we are planning a campaign over the winter months with money off vouchers for venues and the use of drone footage of the route. Wealden DC are working with us on this.
   The summer timetables and leisure leaflets were circulated much more widely than in previous years, using a team of volunteer distributors drawn from our ranks and two reprints of the timetable were necessary as stocks ran out. The new winter booklet is now in production.
   The Sussex Art Shuttle service 39 has run on Fridays, Saturdays, Sundays and Bank Holiday Mondays throughout the summer season and funding has just been confirmed for it to continue operating to the same timetable throughout the winter.
   Roadworks and closures have continued to have a significant effect on our operations and the increasing lack of co-ordination from the ESCC highways team is causing problems for all bus operators and passengers.

[redacted] [redacted] [redacted]

The Old Rectory, Litlington, POLEGATE, East Sussex, BN26 5RB.
Tel/fax 01323 870920.

E-mail: info@cuckmerebuses.org.uk Website: www.cuckmerebuses.org.uk

Congestion caused by inconsiderate parking has caused major problems for our 39 and 47 services on summer weekends with cars parked the length of Litlington Road running north from the Seven Sisters car parks. One bus was involved in an accident with a car on Gypsy Corner bends, but it was sometimes taking 10 minutes and more to get through. We resorted to calling the Police for obstruction of the carriageway and whilst they were never able to attend, hopefully the incidents are being logged. We have taken the matter up with ESCC, the National Park, Wealden DC and Cuckmere Valley Parish Council and provided dashcam footage showing the situation faced by drivers. The ESCC response has been to wring their hands and say it is too difficult but I am attending a Parish Council meeting next week where the concerns of local residents are quite intense and align with our own.

Further service changes and reductions were introduced by Stagecoach during September with Brighton & Hove securing a further foothold in Eastbourne taking service 54 (Eastbourne to Uckfield) from Stagecoach.

The moves to merge ESCC with Brighton & Hove City and West Sussex into a single mayoral authority are set to move forward with elections due in May 2026 and the sub-regional transport authority due to be formed in 2027. We will seek meetings with all candidates for the mayoral election to try to get our point over to them before policy is determined.

We met recently with James MacCleary MP for Lewes and are seeking similar meetings with other MPs for our area.

Winter service changes will be introduced from 27th October with changes to 24 and 48 to improve timekeeping as a result of traffic congestion in Polegate and Eastbourne. 24 will also be extended from Drusillas Park to terminate in the Willows Coach Park in Alfriston to improve the service offer to that village. Other changes simply formalise the routing of services 43, 44, 195 and 196 in Eastbourne due to the permanent closure of the sea end of Terminus Road.

The DfT sponsored £3 flat fare has been extended to run until the end of March 2027 with various other fares initiatives introduced with ESCC funding.

Funding has been requested from Hailsham and Polegate Town Councils for New Year's Day 2026 service 50 between Hailsham, Polegate, Eastbourne and Langney. It is not yet clear whether or not Stagecoach will run any services but they have not done so for many years now. Brighton & Hove will run both their 28 and new 54.

Private hire enquiries have continued to show small increases year-on-year.

[redacted] [redacted] [redacted]

The Old Rectory, Litlington, POLEGATE, East Sussex, BN26 5RB.
Tel/fax 01323 870920.

E-mail: info@cuckmerebuses.org.uk Website: www.cuckmerebuses.org.uk

3. Special services

We operated two buses on shuttle services between Lewes Station and Charleston in Firle to co-incide with events at their May Festival from 14th to 26th May and for their Festival of the Garden from 16th until 20th July. A further event is planned on 20th November.

Two buses were also employed on shuttle services in connection with the Eastbourne Tennis event between 21st and 28th June. We will approach LTA early in 2026 to ascertain whether services will be needed in 2026 if the event is downgraded.

4. Publicity

The winter timetable booklet is currently in print and will be distributed widely in mid-October. The production of new timetable displays for the winter season is also starting.

5. Staff

This is covered in [redacted] report.

Our winter buffet and get-together for drivers will take place at the Berwick Inn during January 2026, part funded by passenger donations during December.

6. East Sussex Bus Improvement Plan and Enhanced Partnership

Work on the new two-lane replacement bridge at Exceat on A259 awaits a decision on the Compulsory Purchase Order, but it is hoped that construction will take place in spring 2026.

7. 50th Anniversary

[redacted] is leading the development of plans to celebrate our 50th anniversary in October 2026. [redacted] at Best Impressions has provided a logo and special livery for the next new bus to draw attention to this milestone.

Philip Ayers,
Managing Director,
3rd October 2025.

Report from Personnel & Compliance Director for Stakeholder's meeting

The September schedule comprised of 204 timetabled services. 203 were operated successfully with the other service combined. Thanks to the sterling and continuing efforts of our Roster Compiler, service cancellations are rare.

Of the 48 drivers on the current active list, 45 (93.75%) drivers drove at least one service during September. This was equal to the August figure.

New drivers
The following new drivers have joined CCB since the summer – [redacted] Welcome is extended to all of them. We have two new candidates who will shortly be taking their assessments

The following are no longer driving – [redacted] whose last drive was on 24 September. We have several drivers unable to drive currently due to various health issues.

Regular adverts for new drivers are placed in Bournefree and Seaford Scene and there is an announcement appeared of the continuation of the Sussex Art Shuttle during the winter season. Heathfield News have also agreed to run an article on CCB and accept an advert for new drivers If any Stakeholder has suggestions where adverts for new drivers could be placed Nick would be pleased to hear.

Soundings were taken from a couple of teenagers on how we could improve our social media profile and the Engineering Director and I are considering those.

Private Hire Organiser's Report

I am unable to attend the CCB Stakeholders' Committee meeting due to work commitments.
To date I have received 129 enquiries which have led to 72 confirmed jobs for this year, the remainder of the quotations were either declined or accepted and then cancelled.
I have also offered 11 quotations for 2026.
We have been tasked to travel outside East Sussex on several occasions, the Isle of Wight, Winchester, Rochester, Maidstone & Birmingham.
Several enquiries were beyond the capacity of CCB, whereby we were asked to provide transport for a large number of passengers usually weddings.

[redacted]
Private Hire

Polegate Town Council - Grant Aid Application

About the applicant	
Name and address of organisation	**Cuckmere Community Buses** [redacted]
Daytime telephone number	[redacted]
Email address	[redacted]
Total membership of organisation	
Estimated percentage of Polegate residents within membership	
Purpose of organisation	**Volunteer Community Transport Provision**
Are you a registered charity?	**Yes** Charity Number (if applicable) 1120494
Individual authorised to make this application	
Name of individual	[redacted]
Address	[redacted]
Daytime telephone number	[redacted]
Email address	[redacted]
Position held in organisation	**Finance Director**

Details of application	
Amount applied for	**£350**
Description of project for which Grant Aid is sought (continue on a separate sheet if necessary)	To support the operation of our bus service 50 between Hailsham, Polegate, Eastbourne and Langley on 1st January 2026
Estimated cost breakdown (e.g., labour, materials, etc.) (continue on a separate sheet if necessary)	
Describe the anticipated benefits to the organisation and to the Polegate Community if this project is to go ahead (continue on a separate sheet if necessary)	The operation of community bus transport on New Year's Day
Have applications been made to any other funding bodies in respect of this project?	**Yes**
If yes, please detail	Similar request to Hailsham Town Council
Details of any previous assistance received in the last five years from funding bodies, including Polegate Town Council	**£500 received in October 2024**

If your application is successful, the Council will make payment by BACS transfer. Please supply the following bank account details

Account Name	**Cuckmere Community Bus Ltd**
Sort Code	[redacted]
Account Number	[redacted]

<u>Checklist for applicants</u> (please tick those that apply)

Organisation's budget for the current year	
Annual accounts for last complete year	**Yes**
Constitution/set of rules	
Project estimates	
Other supporting information	

<u>Declaration</u>

I have read and accept the terms and conditions under which any grant award will be made.

Signed: [redacted] Position [redacted] Date [redacted]

Signed: ………………………….……………. Position …………….……………………………. Date ………….…….

Please return your completed application form to:

Polegate Town Council
Council offices
49 High Street
Polegate
East Sussex
BN26 6AL

Cuckmere buses

Cuckmere Community Bus Ltd

(Registered Charity 1120494)

Trustees' Report and unaudited Accounts

31 December 2024

Cuckmere Community Bus Ltd
2024 Report and unaudited Accounts

Contents

Page

Cuckmere Community Bus Ltd
Annual Report
for year ended 31 December 2024

Legal and Administrative Details

Legal Status
- company/charity name - Cuckmere Community Bus Ltd
- England & Wales Charity Commission register number 1120494
- England & Wales Registrar of Companies register number 06032000
- trading name - Cuckmere Buses
- website address for charity – www.cuckmerebuses.org.uk

Objects
The object of the Company is to provide a community bus and a community transport service, including private hire, for such of the inhabitants of East and West Sussex and the City of Brighton and Hove who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

Trustees/Directors
Philip Montague Ayers
Nicholas Brian Price
Susan Olave de Angeli (resigned 23 April 2024)
Stewart Colin Fuller (resigned 23 April 2024)
Beryl Anne Smith
Paul Patrick Warren
Wayne John Evenden (from 23 April 2024)

Principal Address
The Old Rectory
Litlington
Polegate
East Sussex
BN26 5RB

Insurance Broker
Arthur J Gallacher
34 Tower View
Kings Hill, West Malling
Kent
ME19 4UY

Bankers
Barclays Bank plc
Co-operative Bank plc
CCLA Fund Managers

Independent Examiner
Sarah Price – SLP Advisory Limited

Cuckmere Community Bus Ltd
Annual Review
for year ended 31 December 2024

The Trustees, who are also Directors of the company for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Review of Activities

Cuckmere Buses is the trading name for Cuckmere Community Bus Ltd (CCB), a charitable limited company based in Berwick, East Sussex. It has been running for 48 years supplementing existing bus services and providing bus links for village residents throughout the Cuckmere Valley area to their nearest towns for shopping, for appointments, or for social activities.

OUR VISION is being the Community Bus service of choice in our area, and OUR MISSION is providing a safe, reliable, and courteous local bus, serving those rural and urban communities in our part of East Sussex not served by commercial companies.

CCB is run entirely by volunteers; there are no employees. We have some 41 volunteer drivers, all with D1 classification on their licences, and a few additional volunteers who all help run the fleet of 16-seater low-floor Mercedes mini-buses. The MiDAS (Minibus Awareness Scheme) system of training has been radically altered to the point where CCB no longer considers it appropriate for new driver recruits or for continuing education and reassessment. CCB has instead developed its own training and assessment scheme, at least equivalent to MIDAS standards, which has been accepted by East Sussex County Council and our insurers. The value of volunteers to the organisation cannot be overestimated, in terms of community support and company viability. In addition to over 20 weekly timetabled services, requiring nearly twice as many half-day shifts, the company operates summer leisure services and offers private hire facilities. We also provide special annual services for the International Tennis in Eastbourne, and the Charleston festivals.

CCB remains a busy voluntary organisation and always needs new volunteers. Our ongoing recruitment programme has resulted in a reasonable net increase in drivers by the end of the year and we are still looking to increase numbers further in 2025. However, the Department for Transport's review of the changing need for D1 licence requirements for minibuses is a positive move and may result in us being able to access a broader driver pool, given that the D1 licence is only available if you passed your test before 1997. Although this review seems to have stalled recently, we optimistically await the outcome of the consultation.

2024 continued the growth in passenger numbers following the pandemic and by the year-end we had carried 87,915 (2023 75,222) passengers which, not only exceeded the 2019 figure of 81,632 but was also the highest numbers of journeys we have ever catered for. In addition, we ran some 159,042 (2023 137,573) miles and hope to see a continued recovery of passenger journeys during 2025.

Cuckmere Community Bus Ltd
Annual Review
for year ended 31 December 2024 (cont)

The charity did eventually take delivery of its new bus (ordered in 2023), a little later than planned, and this went into service from March 2024. Given supply chain issues a further bus was ordered at the beginning of 2024, with expected delivery in 2025, but this arrived much sooner than anticipated and was delivered in the autumn and went into service from November 2024 and coincided with the disposal of our oldest bus, meaning, that the fleet now consists of eight minibuses at the year-end. There are no further planned additions to the fleet for 2025, with any likely additions to take place in 2026.

Roadworks and road closures continued to present major challenges during the year, especially in Hailsham town centre, which often resulted in delays, re-scheduled and re-routed services and regrettably, some cancellations. Hopefully these will ease during 2025.

The charity operates efficiently to a high standard under the control of the Board of Trustees who met formally on four occasions during the year. They reviewed operations of the company, its financial position, and the outlook for the future. In addition, two Stakeholder meetings consisting of representatives of parish and town councils and company officers were held, plus the AGM in April. The annual social gathering of stakeholders and drivers was held in July and periodic drivers' meetings were held during the year to review resource availability, services operated and passenger views. Drivers provide a vital first point of contact with passengers and their feedback is invaluable.

The trustees have complied with their duty to have due regard to the charity commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Financial Performance

The financial statements are included on pages 8 to 14. All income and expenditure are related to unrestricted funds; there are no restricted nor endowment funds.

Central and local government continued financial support for bus operators generally during the year by continuing to pay fuel rebate grants and concessionary travel fares based on pre-covid levels, along with other support grants. These government support initiatives, together with our volunteer structure avoiding staff costs and related overheads, plus maintenance costs reflecting a relatively young fleet, all helped the charity maintain a viable operating financial position.

With a gross income of £339,027 (2023 - £266,781) and expenditure of £329,667 (2023 - £257,256), the year ended with a modest surplus of £9,360 (2023 - £9,525). Year-end net assets amounted to £284,187 (2023 - £274,827) including cash at bank of £114,309 (2023 - £136,722). The charity operates a policy of holding cash reserves to meet projected cash outlays taking account of sourcing requirements for acquisitions under its bus replacement programme. Funds not required in the short term are held in an appropriate deposit account. At the end of the year, the Trustees agreed an unrestricted bus replacement reserve fund of £20,000 (2023 - £55,000), to cover future bus acquisitions.

A high-level five-year trend of finances, passengers and miles run is shown graphically on page 15.

The Trustees have not identified any major uninsured risks to which the charity is exposed.

Cuckmere Community Bus Ltd
Annual Review
for year ended 31 December 2024 (cont)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document of the charity is the Memorandum and Articles of Association, which was adopted in November 2006 on the formation of the Cuckmere Community Bus as a company which was registered as a charity.

The current members of the Company are all Directors of the Company and Trustees of the Charity, who meet quarterly to fulfil both functions and who may stand for re-election at the next Annual General Meeting.

Going Concern

The Trustees continue to monitor the ongoing impacts the industry faces, including recovery of passenger numbers as well as other events, particularly levels of inflation and increased fuel and vehicle running costs. They have determined that, whilst significant, they do not create a material uncertainty that casts major doubt upon the charity's ability to continue as a going concern.

Forward View

In addition to maintaining a strong operational business base for the charity, our focus over the coming year will again be threefold. First, to continue to build patronage numbers so we can provide support to the same or greater level of deserving passengers we helped pre-pandemic. Secondly, to continue to develop our driver training, assessment and support programme and thirdly, to continue with the recruitment programme to increase the overall number of volunteer drivers.

As a result of central government's positive focus on the bus industry, a number of initiatives within East Sussex may provide the opportunity for CCB to increase current service levels leading to increased net revenues. We look forward to these possible developments during the coming year.

Changes in Trustees/Directors

In April 2024 we welcomed onboard Wayne Evenden as Trustee/ Engineering Director. Wayne is also a volunteer driver.

In April 2024 we sadly said farewell to Susan Olave de Angelli and Stewart Fuller, both Trustee/Directors who resigned after many years' service and we thank them for all their hard work.

Acknowledgements

We are a successful business in meeting our mission and as always, thanks go to our volunteer drivers, our regular passengers, to everybody involved in the day to day running of the organisation, and to Berwick Service Station for keeping the buses well maintained. Particular thanks also go to the individuals and local authorities who made donations to the charity during the year. A summary of donation support is listed on page 13 of this report. Thank you all.

Cuckmere Community Bus Ltd
Annual Review
for year ended 31 December 2024 (cont)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of the company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charity SORP;

- make judgements and estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 2 April 2025 and signed on its behalf by:

[redacted]

[redacted]

2 April 2025

Cuckmere Community Bus Ltd
Independent Examiner's Report

I report to the Board of Trustees/Directors on my examination of the accounts of Cuckmere Community Bus Ltd for the year ended 31 December 2024.

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe in any material respect:-

1) accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or

2) the accounts do not accord with those records

3) the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement

4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended

Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination, to which attention should be drawn in this report, in order to enable a proper understanding of the accounts to be reached.

[redacted]

[redacted]
Independent Examiner
02 **April 2025**

Cuckmere Community Bus Ltd
Income & Expenditure Account
for the year ended 31 December 2024

	Notes	2024	2023
		£	£
Income			
Passenger Services	2	248,919	196,831
Grants & Donations	3	31,802	29,220
Private Hire & Special Events		22,760	30,106
Other income	4	35,546	10,624
Total Income		**339,027**	**266,781**
Expenditure			
Charitable Activities			
Servicing, Repairs & Cleaning		(112,762)	(76,814)
Diesel (net of BSOG)		(21,346)	(29,423)
Licences & Insurance		(34,927)	(27,136)
Operations		(33,061)	(38,238)
		(202,096)	(171,611)
Support Costs			
Administration		(39,751)	(20,708)
Depreciation	5	(87,820)	(64,937)
		(127,571)	(85,645)
Total Expenditure		**(329,667)**	**(257,256)**
Surplus (Deficit) for the year		**9,360**	**9,525**
Opening reserves		274,827	265,302
Closing reserves (per Balance Sheet)		**284,187**	**274,827**

Cuckmere Community Bus Ltd
Balance Sheet at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Tangible Fixed Assets	7		**427,125**		**257,513**
Current Assets					
Debtors	8	14,448		12,996	
Cash at Bank	9	114,309		136,722	
		128,757		149,718	
Prepayments and Accrued Income		12,493		12,851	
Total Current Assets		**141,250**		**162,569**	
Creditors due within one year					
Amounts falling due within one year	10	(83,578)		(68,319)	
Accruals and deferred income		(49,389)		(26,274)	
Unamortised grants for purchase of assets	6	-		(4,842)	
Total Creditors due within one year		**(132,967)**		**(99,435)**	
Net Current Assets (liabilities)			8,283		63,134
Total Assets less current liabilities			**435,408**		**320,647**
Creditors due after one year	10		**(151,221)**		**(45,820)**
Total net assets			**284,187**		**274,827**
Funds of the Charity					
Unrestricted funds - general			264,187		219,827
Unrestricted funds - asset replacement			20,000		55,000
Total Unrestricted Funds			**284,187**		**274,827**

a) the company was entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2024.

b) the members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with section 476 of the Companies Act 2006.

c) the Trustees acknowledge their responsibilities for:

i) ensuring that the charitable company keeps accounting records that comply with sections 368 and 387 of the Companies Act 2006 and

ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies act 2006 relating to financial statements so far as applicable to the charitable company.

d) these financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 April 2025 and were signed on its behalf by:

[redacted]

[redacted]

Cuckmere Community Bus Ltd
Funds Flow Statement
for year ended 31 December 2024

	Notes		2024 £		2023 £
Surplus for the year			9,360		9,525
add back Depreciation (net)	5		87,820		64,937
less Other Income	4		(35,546)		(10,624)
Cash from Trading			**61,634**		**63,838**
Other Income	4		35,546		10,624
Capital Grants Received			-		-
Movement in fixed assets					
Acquisitions	7	(262,377)		-	
Proceeds of disposal (NBV before surplus)	7	103		-	
			(262,274)		-
Movement in Working Capital					
Debtors		(1,452)		(3,790)	
Prepayments		358		(5,430)	
Creditors		35,250		10,289	
			34,156		1,069
Movement in Loans					
New debt		171,142		-	
Interest		10,855		7,323	
Payments		(73,472)		(57,360)	
			108,525		(50,037)
Movement in Funds in the Year			**(22,413)**		**25,494**
Cash at Bank					
Opening			136,722		111,228
Movement in Funds (as above)			(22,413)		25,494
Closing (per Balance Sheet)			**114,309**		**136,722**

Cuckmere Community Bus Ltd
Notes to the Accounts
for year ended 31 December 2024

1. Accounting Policies

1.1 Statutory information - Cuckmere Community Bus Limited is an incorporated charity and registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

1.2 Basis of Accounting - The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. Income and expenditure are accounted for on an accruals basis.

1.3 Income - is recognised in the accounts when the charity becomes entitled to the resources and is shown exclusive of VAT. The significant value of voluntary help received is not included in the accounts but is described in the trustees' annual report. Debtors are measured at settlement amounts less any trade discounts.

1.4 Expenditure - liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty. Creditors are measured at settlement amounts less any trade discounts.

1.5 Tangible Fixed Assets - are recorded at cost and subsequently stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the prudent useful economic life of that asset on a straight-line basis. Capital grants supporting fixed asset acquisitions are released to revenue account on a straight-line basis over the life of the related asset class and reduce the annual total depreciation charge.

1.6 Hire Purchase Agreements - assets are capitalised as tangible fixed assets and depreciated over their useful lives. The capital element of future finance payments is included within creditors; finance charges are allocated to accounting periods over the length of the contract.

1.7 Fund Accounting - unrestricted funds (including designated funds) may be used in accordance with the charitable objectives of the charity at the discretion of the trustees.

1.8 Taxation - The charity is exempt from corporation tax on its charitable activities.

Cuckmere Community Bus Ltd
Notes to the Accounts
for year ended 31 December 2024 (cont)

	2024	2023
	£	£
2 Passengers Services		
Concessionary Fares	128,899	127,325
Ticket Fares	42,469	21,754
Support from:		
Charleston Towner Support	28,833	13,217
East Dean & Friston PC	1,628	1,921
ESCC/B&H	47,090	30,214
Hailsham Town Council	-	2,050
Polegate Town Council	-	350
	248,919	**196,831**

3 Grants and Donations	**2024**	**2023**
Town and Parish Councils		
Alfriston	-	200
Arlington	200	100
Berwick	200	100
Cuckmere Valley	1,271	250
Heathfield & Waldron	250	200
Herstmonceux	-	250
Long Man	250	250
Polegate	-	500
Seaford	2,500	2000
Westham	150	-
Willingdon & Jevington	800	850
	5,621	4,700
ESCC	5,133	3,705
Wealden District Council	5,000	5,000
Passenger donations	9,929	12,198
Other donations	6,119	3,617
	31,802	**29,220**

4 Other Income	**2024**	**2023**
Surplus on disposal of fixed assets	29,150	-
Bank interest	1,569	1,345
Insurance Claims	3,727	8,827
Timetable and other adverts	1,100	452
	35,546	**10,624**

5 Depreciation	**2024**	**2023**
Charge in year	92,662	88,653
less amortisation of grant in year (note 6)	(4,842)	(23,716)
	87,820	**64,937**

6 Unamortised Grants	**2024**	**2023**
at start of year	(4,842)	(28,558)
released during year (note 5)	4,842	23,716
at end of year	-	**(4,842)**

Cuckmere Community Bus Ltd
Notes to the Accounts
for year ended 31 December 2024 (cont)

	2024	2023
7 Tangible Fixed assets		**£**
Cost		
at start of year	690,636	690,636
additions in the year	262,377	-
disposals in the year	(94,219)	-
at end of year	**858,794**	**690,636**
Cumulative Depreciation		
at start of year	433,123	344,470
charges in the year (note 5)	92,662	88,653
disposals in the year	(94,116)	-
at end of year	**431,669**	**433,123**
Net Book Value	**427,125**	**257,513**

8 Debtors	**2024**	**2023**
Accounts receivable	11,469	6,612
VAT reclaimable	2,979	6,384
	14,448	**12,996**

9 Cash at Bank	**2024**	**2023**
Barclays current account	105,091	65,708
Co-operative current account	8,303	25,666
Charities deposit account	915	45,348
Petty Cash	-	-
	114,309	**136,722**

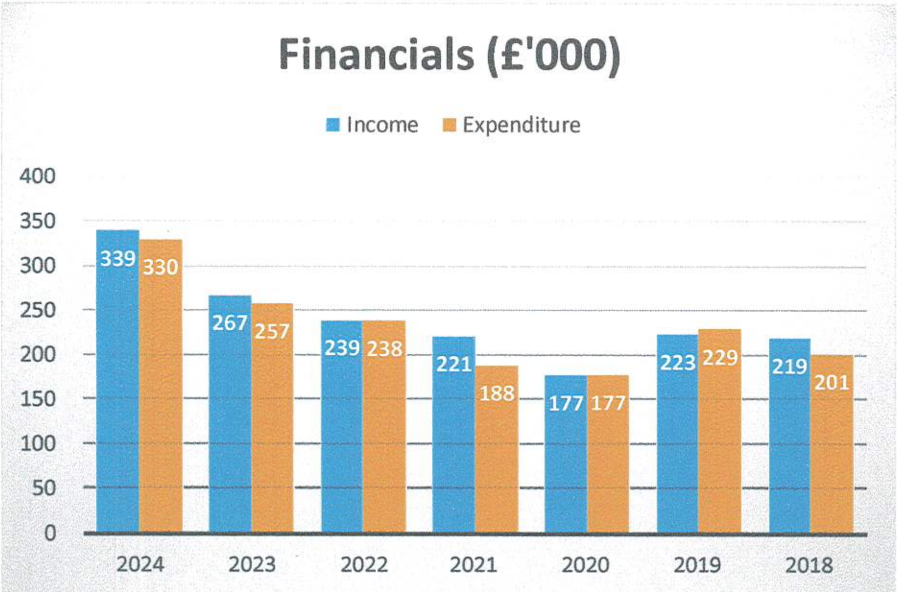
10 Creditors	**2024**	**2023**
Amounts falling due within one year		
Trade creditors	(29,603)	(17,468)
Hire purchase contracts	(53,975)	(50,851)
	(83,578)	**(68,319)**
Amounts falling due after one year		
Hire purchase contracts (1-5 years)	**(151,221)**	**(45,820)**

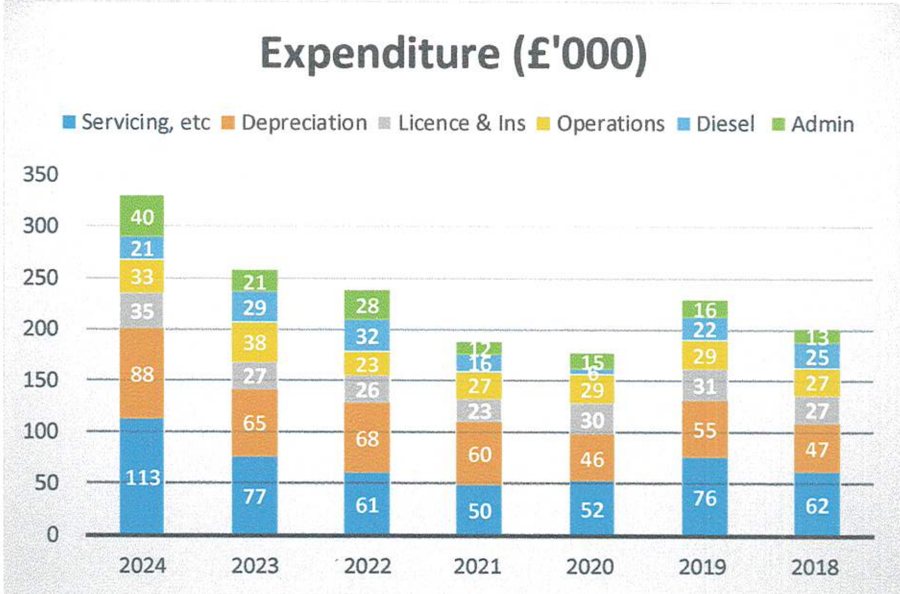
11 **Audit:** Expenditure is after charges for Independent Review £900 (2023 - £960) and other professional services £nil (2023 - £300)

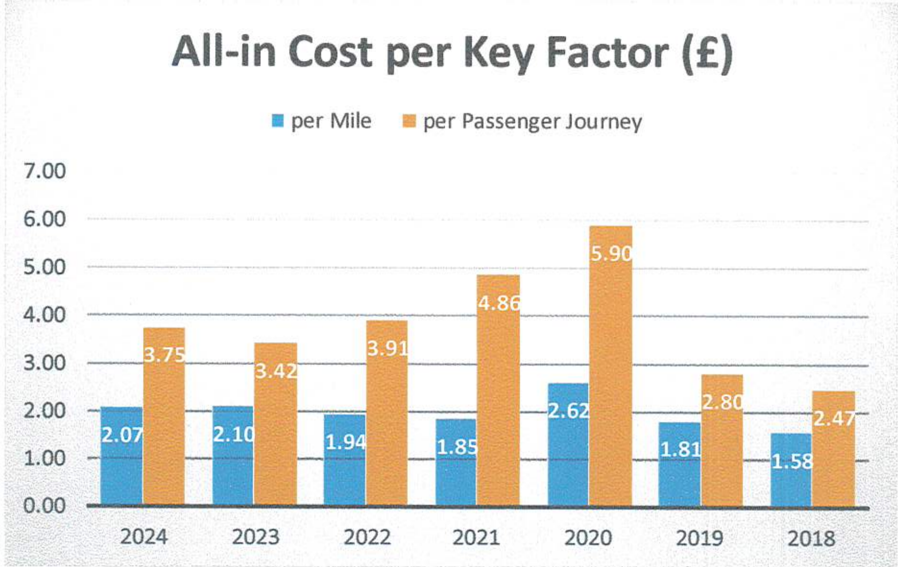
12 **Transactions with Directors:** There were no transactions between the company and its Trustees/Directors

13 **Related Party Disclosures:** There were no transactions between the company and related parties

Graphs - year on year trends







Our Current Fleet


Bus 30


Bus 29


Bus 28


Bus 27


Bus 26


Bus 25


Bus 24


Bus 22


Support Vehicle

Detailed Income & Expenditure by Budget Heading 30/09/2025

Month No: 6 Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
104	General Administration								
1010	Investment Income	2,761	6,270	4,000	(2,270)			156.7%	
1076	Precept	257,469	514,937	514,937	0			100.0%	
	General Administration :- Income	260,229	521,207	518,937	(2,270)			100.4%	0
4100	Grants to other Organisations	0	0	1,000	1,000		1,000	0.0%	
4103	Public Info event(s)	0	0	1,000	1,000		1,000	0.0%	
4104	Events	0	522	1,500	978		978	34.8%	
4105	Finance Software	0	1,538	1,800	262		262	85.4%	
	General Administration :- Indirect Expenditure	0	2,060	5,300	3,240	0	3,240	38.9%	0
	Net Income over Expenditure	260,229	519,147	513,637	(5,510)				
	Grand Totals:- Income	260,229	521,207	518,937	(2,270)			100.4%	
	Expenditure	0	2,060	5,300	3,240	0	3,240	38.9%	
	Net Income over Expenditure	260,229	519,147	513,637	(5,510)				
	Movement to/(from) Gen Reserve	260,229	519,147	513,637	(5,510)				

MULBERRY
LOCAL AUTHORITY SERVICES LTD

Eastgate House
Dogflud Way, Farnham
Surrey, GU9 7UD

t: 07428 647069
e: office@mulberrylas.co.uk
w: www.mulberrylas.co.uk

Clerk to the Council
Polegate Town Council
Council Offices
49 High Street
Polegate
East Sussex, BN26 6AL

13th October 2025

Dear [redacted]

Re: Polegate Town Council
Internal Audit for Financial Year Ended 31 March 2026 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 13th October 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines, and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

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

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

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

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

Regulation

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

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

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

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years’ experience in the financial sector with the last 14 years specialising in local government.

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

Engagement Letter and inherent risk assessment

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

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

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

Table of contents

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

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

The council continues to use Rialtus accounting package for recording the council's finances. This is a bespoke system for Town & Parish Councils. The financial reporting package is updated regularly and used to produce management information reports for review at council meetings.

There are four users with their own individual logon. Passwords are not routinely prompted to change. The Rialtus system is local server other system are hosted via 365.

Every month, a "month end" close down is performed by the Clerk, various reports are printed and filed in soft copy, these include but are not limited to, income and expenditure against budget, bank reconciliations and other reports as fit.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read.

I conducted a simple walk-through test on a supplier invoice drawn at random and can confirm the underlying documentation was easy to locate and agreed to the cashbook details. The system allows for a scan of the invoice to be attached to the financial posting, making a clear and robust audit trail. The council also maintains a hard copy record.

I tested the opening balances as at 1/4/25 by reviewing the balance brought forward on the receipts page on the Rialtas accounting package for cashbook one and confirmed it could be agreed back to the investment reconciliation for the audited accounts for 2024/25 with both documents showing £594,589.41.

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

The council is VAT registered; the last VAT return was for the thee-month period ended 30th of June. The reclaim was for £10,942.37 which was submitted on the 10th July and the refund was received on the 21st July 2025. This shows the council is update with its financial postings and there is no delay between the end of the period, submission of the reclaim and receipt of the refund. **I recommend Rialtus is asked how to drill into the VAT return summary totals to reach the underlying granular data.**

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

I am of the opinion that the control objective has been met.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

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

The External Auditor's Report was qualified, on the basis of unpaid direct debits in 2023/24 were showing as reconciling items on the bank.

The AGAR has been correctly published on the council website along with the Notice of Conclusion of Audit and was reported to full council on the 15th of September 2025 (minute ref 13882)

I note the council received and considered the previous internal auditor report at the council meeting held on 2nd May 2025 (minute ref 13772).

Confirm by sample testing that councillors sign statutory office forms

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

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

Confirm that the council is compliant with GDPR

It was noted the council has a single established .gov email address. For all staff and councillors.

A single common email is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

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

Assertion 10 - Digital and data compliance

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

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

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

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

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

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

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

1.53 The DPA 2018 supplements the GDPR and classifies an authority as both a Data Controller and a Data Processor.

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

I note the council is in the process of updating its IT policy to encompass the requirements of assertion 10. I recommend the councils are asked to sign they have received and understood the new requirements.

The website is checked regularly by the business administration officer to ensure compliance with regulations.

The clerk regularly conducts a data audit on the system.

Confirm that the council meets regularly throughout the year
Full council meets circa monthly together with committees & working groups as required. The terms of rerfence were last reviewed in May 2025.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council. **I recommend the calendar of meetings tab on the web site is updated.**

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

The council correctly publishes supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) www.ico.org.uk/minutesandagendas

Check the draft minutes of the last meeting(s) are on the council's website
Draft minutes are uploaded to the council website.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months
The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in May 2025 (minute ref 13788).

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations
Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in May 2025 (minute ref minute ref 13789). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed
The council has thresholds in place at which authorisations to spend must be obtained as below:

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget unless specifically resolved otherwise. This authority is to be determined by: • the council for all items over £5,000 unless specifically resolved otherwise • the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £5,000 or otherwise as resolved by *council. Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.*

Contracts may not be disaggregated to avoid controls imposed by these regulations.

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

The clerk has delegated authority to purchase items up to £2,000 as long as within budget.

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

The council had no individual payments over £5,000 in the six month period to 30th September. I reviewed a sample of payments over £2,000 and was able to confirm that amounts have been properly authorised in accordance with the adopted Financial Regulations, and payment lists are appended to the minutes of relevant meetings with the minutes recording the approval of such.

The council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council's adopted Financial Regulations, and has sufficient individuals authorised to complete these steps, minimising the risk of being unable to make payments in a timely fashion.

Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector
The council does the GPC. S137 do not apply.

Confirm that checks of the accounts are made by a councillor
The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

I am of the opinion that the control objective has been met.

C. RISK MANAGEMENT AND INSURANCE

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

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

17.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk / RFO shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. The council shall review risk policy statements and consequential risk management arrangements at least annually. 17.2. When considering any new activity, the Clerk / RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

The council has a risk assessment process in place, which was last reviewed and approved by council in May 2025. I reviewed the risk assessment record, which includes a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring and then assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed using the risk matrix, prior to any mitigation measures, existing internal controls are listed. The assessment also includes details of who is responsible for any actions and when these are to be completed by.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I have no doubt that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £2,000,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

I am of the opinion that the control objective has been met.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

The council set a precept of £514,937.00 in the meeting of 6th January 2025, minute ref 13699. This was agreed to the underlying accounts and has been correctly posted.

The Clerk confirmed that the 2026/27 budget and precept were under way with deadlines achievable.

The budget report dated 30th of September 2025 shows income/receipts reported as 99% of budget and expenditure/payments at 46%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year. There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

The council currently holds circa £657k in earmarked reserves. The earmarked reserves are listed and appear to be for bonafide ongoing projects.

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

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

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

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

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

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

The general reserve balance is currently circa £560k, which will be extinguished as the year progresses. The general reserve remains below the recommend limited. **I recommend council continue to consider the general reserve.**

I am of the opinion that the control objective has been met.

E. INCOME

Internal audit requirement

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

Audit findings

Apart from the precept, the council receives income from a range of sources including, grants, bank interest, allotments & VAT refunds.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code. I tested a sample of invoices issued for each aspect of the council's operations and was able to confirm rates charged were consistent with the council's published charging schedule.

FR 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

Fees and charges were last reviewed in May 2025

F. PETTY CASH

Internal audit requirement

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

Audit findings

The council has a small petty cash float of £200 for office sundries. Vouchers are signed off and VAT accounted for. I was able to verify the petty cash exactly.

G. PAYROLL

Internal audit requirement

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

Audit findings

The council has a number of employees on the payroll. All staff members have a signed contract of employment, based on the NALC template, and the council is a member of the NEST pension scheme. Performance reviews for staff members are completed annually by the Clerk. The Clerks by Chair.

Payroll is processed by a third party firm, who completes all the PAYE calculations. I reviewed the payroll summary for August and the payroll deductions appear correct. I was able to verify the net pay per the payroll summary to the physical payment shown in the financial reporting package and the bank statement.

There are councillor allowances, and they are correctly processed through payroll and assessed for tax and national insurance.

I am of the opinion that the control objective has been met

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

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

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

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

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

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

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

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

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

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

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

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

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

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

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

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

2.23 Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:
a. are denominated in pounds Sterling;
b. be realisable at full value on demand or have a maturity end date of not more than 12 months;
c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and
d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.

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

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

The council has no long-term investments.

The council has PWLB borrowing agreed to PWLB statements

I. BANK AND CASH

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

Audit findings
Financial Regulation '*2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council or Finance & Policy Committee.*'

Bank reconciliations are completed monthly and presented to the Full Council for review. I reviewed the bank reconciliation for all accounts for June 2025 and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations

As the council's annual budget is above the €500,000 (£430,950 as of 3 July comparative date) threshold, it is not protected by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

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

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	*'Yes', means that this authority*	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*	**YES** – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure 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.	*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*	**YES** – the Clerk advises the council in respect of its legal powers.
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.	*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*	**YES** – the requirements and timescales for 2023/24 year-end were followed.
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.	*considered and documented the financial and other risks it faces and dealt with them properly.*	**YES** – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	*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.*	**YES** – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	*responded to matters brought to its attention by internal and external audit.*	**YES** – matters raised in internal and external audit reports have been addressed.
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	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	**YES** – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**N/A** – the council has no trusts

<u>Section 2 – Accounting Statements</u>

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	1,036,549	938,725	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	365,846	452,896	Figure confirmed to central precept record
3	Total other receipts	147,015	44,470	Agrees to underlying accounting records
4	Staff costs	122,930	151,840	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	5,573	5,573	Confirmed to PWLB documents
6	All other payments	482,182	363,621	Agrees to underlying accounting records
7	Balances carried forward	938,725	915,057	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	955,706	903,178	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	1,159,856	1,162,173	Matches asset register total and changes from previous year have been traced
10	Total borrowings	7,911	2,710	Confirmed to PWLB documents

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		☑		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b	Disclosure note re Trust Funds (including charitable)			☑	*The figures in the accounting statements above do not include any Trust transactions.*

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with a box 7 and 8 reconciliation properly completed. I have verified the entries to underlying transactions and where applicable supplier and sales invoices. The client has prepared a folder of lead schedules and referenced in detail the underlying document. This is a model of good practice.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has been completed to explain the variances where required.
I am satisfied the requirements of this control objective were met for 2024/25.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

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

Audit findings

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

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Audit findings

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

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

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

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

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

We have considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf] and, 2015/494 The Smaller Authorities (Transparency Requirements).
https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksiem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/ & https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/definition-documents/

The council has a model publication scheme and its website contains copies of historic accounting statements.

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement. The council has a dedicated transparency page.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

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

Audit findings

Inspection – key dates	2024/25 Actual
Date AGAR signed by council	2nd May 2025
Date inspection notice issued	6th May 2025
Inspection period begins	3rd June
Inspection period ends	14th July
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

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

N: PUBLICATION REQUIREMENTS

Internal audit requirement

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

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

Before 1 July 2025 authorities must publish:

• Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited

• Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4

• Section 2 - Accounting Statements 2024/25, approved and signed, page 5

Not later than 30 September 2025 authorities must publish:

•Notice of conclusion of audit

•Section 3 - External Auditor Report and Certificate

•Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

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

Audit findings

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

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

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

O. TRUSTEESHIP

Internal audit requirement

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

Audit findings

The council has no trusts – this test does not apply.

Achievement of control assertions at final internal audit date

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

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

Should you have any queries please contact me directly on [redacted]

Yours sincerely

[redacted]

[redacted]

Director, Mulberry Local Authority Services Ltd

Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
VAT	I recommend Rialtus is asked how to drill into the VAT return summary totals to reach the underlying granular data.	
Website	I recommend the calendar of meetings tab on the web site is updated.	
Reserves	I recommend council continue to consider the general reserve in light of the reducing available balance.	