

**NORTH HORSHAM PARISH COUNCIL - ANNUAL MEETING OF THE COUNCIL
THURSDAY 14th MAY 2026 AT 7.30pm**

**CLERK'S REPORT
To be read in conjunction with the Agenda**

1. Election of Chairman of the Council 2026/27

Nominations for the position of Chairman will be made at the Meeting and following the election, to comply with The Local Government Act 1972(83)(4), the elected Chairman will be required to complete the Declaration of Acceptance of Office as prescribed under the Local Elections (Declaration of Acceptance of Office) Order 2012, SI 2012/1465.

2. Election of Vice-Chairman of the Council 2026/27

Nominations for the position of Vice-Chairman will be made at the Meeting.

4. Declarations of Interest

Members are advised to consider the Agenda for the meeting and determine in advance if they may have a **Personal, Disclosable Pecuniary or Other Registrable Interest** in any of the Agenda items. If a Member decides they do have a declarable interest, they are reminded that the interest and the nature of the interest must be declared at the commencement of the consideration of the Agenda item; or when the interest becomes apparent to them. Details of the interest will be minuted.

If the interest is a **Disclosable Pecuniary Interest**, Members are reminded that they must take no part in the discussions of the item at all; or participate in any voting; and must withdraw from the meeting chamber, unless they have received a dispensation.

Where you have an **Other Registrable Interest** (which is not a Disclosable Pecuniary Interest), Members are reminded that they must withdraw from the meeting chamber after making representations or asking questions.

6. Public Forum

Members of the public are invited to put questions or draw relevant matters to the Council's attention, prior to the commencement of business. This is for a period of up to 15 minutes and shall be limited to 3 minutes per person.

7. Appointment to Council Committees and Outside Bodies

A copy of the Committee appointments for 2025/26 has been provided to all Members prior to the meeting for feedback. No suggested changes have been received and therefore the proposed summary, unchanged from last year, is attached as **Appendix 1**. Members are asked to notify the Clerk of requests for any further changes to memberships prior to the meeting to assist in the discussion of this item.

The Council may wish to consider the following :-

- Would the Chair and Vice Chair like to be included on the Finance and Administration Committee - the Terms of Reference currently state that they *can* have a seat on this Committee?
- Would the Council like to continue with 7 members of the Personnel Committee for 2026/27?
- There are currently 2 vacancies on the Finance & Administration Committee and 1 vacancy on the Property Committee.
- Attendance at the Gatwick Airport Noise Management Board (NMB) is usually open to any Councillor and is an opportunity to observe a meeting in public only.

- It is suggested that, as last year, the Harwood Road Allotments Working Party remain in case any issues arise.

Should there be more nominations than seats on a Committee, Members will vote by show of hands to agree the membership.

Decision: To agree the membership of the four standing Committees, Working Parties and representation on outside bodies for 2026/27

It should be noted that the appointment of the Chairman and Vice-Chairman of each Committee will take place at their first meeting.

8. Bank Signatories

In accordance with Financial Regulation 1.7, the banking mandate i.e. signatories should be reviewed regularly.

The current bank mandate includes the following authorised signatories :-

Cllr Joy Gough	Cllr Roland Knight
Cllr John Smithurst	Cllr Simon Torn
Cllr Ray Turner	Cllr Sally Wilton
The Clerk	The Deputy Clerk

Decision: To confirm the authorised signatories for all Parish Council accounts noting that any two of the above may authorise payments.

10. Decisions made by delegated power since 5th March 2026 for ratification

- 10.1 No change to the agreed comment of Objection to DC/25/1721 (1 Burns Close, Horsham, RH12 5PE), following the submission of amended plans.
- 10.2 No comment or objection to Horsham Boxing Club application for the release of S106 funds relating to DC/11/1011 & DC/12/0465

Decision: To ratify any delegated decisions.

12. Reports from Representatives on Outside Bodies

Any Members who act as Representative on Outside Bodies will be invited to give any reports.

15. Chairman's Announcements

- 15.1 The up-to-date S106 and CIL report was circulated to all Members via email on 15th April 2026, noting that the only change since the previous distribution was that the £7,000 relating to DC/09/2004 which was previously unallocated was now showing as being allocated for the WSCC Horsham STP. Members were reminded that this project was queried with WSCC back in October last year and the update received at that time was referenced at the Council Meeting held 6th November 2025 (Min. FC/80.3/25 refers).
- 15.2 As Members were advised by email on 29th April, as part of the Mowbray Development, and the proposal from David Lloyd for a health and leisure complex at the site, they are offering to Members of the Council, a preview session on 15th May and all Members of NHPC are invited to attend.

16. Financial Matters

Finance Report to show income, expenditure and reserves to 31st March 2026

16.1 A detailed Income and Expenditure showing the income and expenditure for the full year (including a summary of the variances from the budget) together with a summary of the Reserves all as at 31st March 2026, are attached as **Appendix 2 and 2a**.

16.2 The Payment and Transfer Lists for February (£23,015.37), and March (£101,257.78) are attached as **Appendix 2b & 2c**.

16.3 The Asset Register as at 31st March 2026 will be **circulated by email**.

All of the above are also published on the Parish Council website

Decisions:

16.1 To note the Financial Report to 31st March 2026

16.2 To note the Payment and Transfer Lists for February and March 2026

16.3 To note the Asset register as at 31st March 2026

17. Internal Audit Report 2025/26 - Final

The Internal Audit (Final) was undertaken on Wednesday 29th April 2026 and the report is attached as **Appendix 3**.

As can be read, no objectives were identified as not being met. Members are asked to note the Auditors recommendation relating to Section 1 of the AGAR - Annual Governance Statement that the Council may answer "Yes" to points 1 to 10 excluding point 9 which is not applicable to this Council.

Members are also asked to note the completion by the Internal Auditor of Section 3 of the AGAR as referred to in the report for Agenda item 18.

Decision:

17.1 To note the final report from the Internal Auditor, with no points raised requiring action in response, and the completion of Section 3 of the AGAR.

It was noted in the report that the Website Accessibility Statement had not been updated to refer to WCAG 2.2AA and a recommendation included to address this. This has therefore been revised and the necessary amendments made. A copy of the updated document will be **circulated by email** for approval.

Decision:

17.2 To approve the amended Website Accessibility Statement

Members are required to review the effectiveness of the Internal Audit as per **Appendix 3a**. Members are asked to note that at the Finance and Administration Committee Meeting held 23rd April 2026 (Min. FA/71/26 refers), it was agreed to re appoint Mulberry Local Authority Services as the Council's provider of Internal Audit services for a three year period ending with the 2028/29 year.

Decision:

17.2 To undertake the review and agree the effectiveness of the Internal Audit

18. Annual Governance and Accounting Return (AGAR) 2025/26

The Parish Council, as a smaller authority with either gross income or gross expenditure of between £25,000 and £6.5 million, must complete Form 3 of the Annual Governance and Accountability Return (AGAR) at the end of each financial year in accordance with proper practices. The AGAR is made up of three parts, pages 3 to 6, The Parish Council must approve Sections 1 and 2 of the AGAR for the year ended 31st March 2026 no later than 30th June 2026. A copy of the full AGAR, (including the completed Internal Audit Certificate as referred to in item 17) is attached as **Appendix 4**.

The Annual Governance and Accountability Return is made up of four sections as follows: -

AGAR - Annual Internal Audit Report 2024/25 (Page 3)

This was completed and signed by Mr. A Beams from Mulberry & Co following the completion of his final inspection for 2025/2026, undertaken on 29th April 2026.

Decision:

18.1 To note the completion of the Annual Internal Audit Report

Section 1 - Annual Governance Statement 2024/25 (Page 4)

To consider and agree the Council's response to each Statement on the Annual Governance Statement for 2025/2026 (Section 1 of the AGAR)

The Annual Governance Statement is signed on behalf of Council by the Chairman and the Clerk. Members are required to acknowledge their responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements.

The Council has undertaken the following Governance procedures during 2025/26:-

- The review of the scope of the Internal Audit as part of the reappointment of Mulberry & Co as the Internal Auditor for a three-year period ending 2025/26 was undertaken at the Finance & Administration Committee Meeting held 17th August 2023 (Min. FA/20/23)
- The receipt of the External Audit was noted at the Council Meeting held 4th September 2025 (Min. FC/62/25 refers)
- Review of the Financial Risk Assessment was undertaken at the Finance & Administration Committee Meeting held 23rd October 2025 (Min. FA/33/25 refers)
- Consideration of the Internal Audit (Interim) was undertaken by the Finance and Administration Committee held 4th December 2025 (Min. FA/47/25 refers) with these Minutes received by Council on 8th January 2026 (Min. FC/94.1/25 refers)
- Review of the system of internal control procedures and practices was undertaken at the Council Meeting held 5th March 2026 (Min. FC/122/26 refers)
- Review and agreement of the effectiveness of the Internal Audit was undertaken under Agenda item 17.2
- The Internal Control Working Party has met 4 times during the 2025/26 year on 9th June 2025, 8th September 2025, 24th November 2025 and 23rd February 2026 with the Notes from these meetings presented to the Finance & Administration Committee
- Reviewed the Data Protection policies and procedures to ensure compliance with Assertion 10 of the Governance Statement as received by Full Council at the meeting held 5th March 2026 (Min. FC/123/26 refers). Subsequently, Breakthrough Communications completed their Compliance Health Check and

the written report will be shared as soon as it is received. The Clerk has had a meeting with Breakthrough and the feedback from the exercise is very positive and demonstrates that the Council takes the issue of Data Protection compliance seriously. There remains some work to be done including the rewording of the Privacy Notice. Breakthrough have advised that they will shortly be providing an updated template to base the Notice on and therefore, this will be revisited shortly and a revised Notice presented to Council for approval.

Members are reminded of the recommendation from the Internal Auditor in Section J of his report (noted under Agenda item 17 above), regarding the completion of this section of the AGAR and his suggested response of Yes - to all points except 9 which is not applicable.

The Council is to confirm, to the best of their knowledge and belief, with respect to the accounting statements for the year ended 31st March 2026, that:

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.
By answering 'Yes' this means that this authority has prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.
By answering 'Yes' this means that this authority has made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.
By answering 'Yes' this means that this authority has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.
By answering 'Yes' this means that this authority during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.
By answering 'Yes' this means that this authority has considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.
By answering 'Yes' this means that this authority has 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.
7. We took appropriate action on all matters raised in reports from internal and external audit.
By answering 'Yes' this means that this authority has responded to matters brought to its attention by internal and external audit.

8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.
By answering 'Yes' this means that this authority has disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee, we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit - **THIS IS NOT APPLICABLE TO THIS COUNCIL.**
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.
By answering 'Yes' this means that this authority has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

Decision:

18.2 To consider and agree the Council's responses to each statement on the Annual Governance Statement 2025/26 and resolve that Section 1 be signed by the Chairman and the Clerk.

Section 2 - Accounting Statements for 2025/26 (Page 5)

Members are invited to approve Section 2 - Accounting Statements for 2025/26, noting that the approval was recommended by the Finance and Administration Committee meeting held 23rd April 2026 (Min. FA/68/26 refers) and agree that these be signed by the Chairman of the Meeting. Members are also asked to note that these were signed by the Responsible Financial Officer (RFO) prior to presentation Council.

Decisions:

18.3 To agree the Accounting Statement 2025/26 (Section 2 of the AGAR) noting that these were signed by the Clerk prior to presentation to Council

18.4 To resolve that the Accounting Statements 2025/26 be signed by the Chairman, noting that the Statements were signed by the RFO prior to presentation to Council

Section 3 - External Auditor's Report & Certificate 2025/26 (Page 6)

The audit will be undertaken by Moore.

Additional Information

Members are asked to note (and adopt in relation to vi) that the following additional information will be submitted with the AGAR (all attached as **Appendix 4a to 4f**) :-

- a) Cash and Investment Reconciliation as at 31st March 2026 (*corresponding statements to be circulated by email*)
- b) Explanation of the differences between Box 7 and 8 on the AGAR
- c) Summary and detailed explanation of Significant Variances between 2024/25 and 2025/26
- d) A breakdown of the types of reserves held between General Reserves, Earmarked Reserves and Restricted (ring fenced) reserves
- e) Additional Documents relating to Intermediate Review 2025/26 as requested by External Auditor

- f) Copy of the Notice of Public Rights - to adopt the dates for the period from 3rd June to 14th July 2026 (inclusive) which includes the first 10 working days in July as required

Decisions:

18.5 To note additional information to be submitted to the External Auditor in support of the AGAR.

18.6 To adopt the dates for the period of exercise of public rights from 3rd June to 14th July 2025 inclusive noting that this includes the first 10 working days in July as required.

19. Code of Conduct Dispensation Scheme

At the Council meeting held 2nd May 2024, Members adopted the current Code of Conduct Dispensation Scheme (Min. FC/22/24 refers) and at that time it was noted that HDC had previously stated that they would deal with requests and advice in relation to dispensations on an individual basis, but they reserved the right to revisit this in the future and the Parish Council would be notified accordingly.

No such notification has been received from HDC and therefore, Members are invited to receive the Dispensation Scheme, unamended from the previous version (attached as **Appendix 5**), and agree that this continue to be adopted, with a review in May 2028, unless triggered sooner by an amendment being agreed by HDC.

Decision: To approve and continue the adoption of the existing Dispensation Scheme

20. Insurance Arrangements for 2026/27

The paperwork for the renewal on 1st June 2026 has been received from the Council's brokers, Gallagher.

The premium 1st June 2026 to the 31st May 2027 (including IPT and all fees) will be £16,135.79 and includes index linking which has been applied to the sums insured fixed at 5% for buildings and 3% for contents.

Members will recall that the Council entered into a three-year agreement ending at the 2027/28 policy year (Min. FC/19/25 refers).

Finally, Gallaghers have advised that they can continue to offer a 0% direct debit payment facility with Hiscox Insurance for the Council to spread the payment over 12 months (admin fee waived).

Decision: To agree the insurance policy due for renewal on 1st June 2026, for year 2 of a 3-year agreement ending 2028 and payment terms

21. WSALC and NALC Subscriptions

WSALC have advised that the forthcoming years subscriptions are calculated as follows

WSALC Subscription	£1,865.59
NALC Subscription	£1,473.35
Total Due	£3,338.94

Decision: To agree the WSALC and NALC Subscriptions for 2026/27 of £3,338.94

22. CIL Working Group

The Working Group met on 30th April 2026 and a copy of the Notes from the Meeting are attached as **Appendix 6**. Members will be asked to consider the recommendations of the Working Group.

Decision: To receive the Notes of the CIL Working Group Meeting held 30th April 2026 and agree any recommendations

23. Local Community Governance Review

Horsham District Council launched a Community Governance Review in February 2026, to consider all the parishes within the District. The review can consider one or more of the following options:

- Creating, altering, merging or abolishing parishes
- The naming of parishes and the style of new parishes and the creation of parish councils
- The electoral arrangements for parishes (for instance, the ordinary year of election, the number of councillors to be elected to the council and parish warding)
- Grouping parishes under a common parish council or de-grouping parishes
- Other types of arrangements including parish meetings

The consultation is due to run from 9th May to 22nd June and further details may be found at <https://www.horsham.gov.uk/council-democracy-and-elections/district-wide-community-governance-review> . Decisions will then be taken in the Autumn with an effective date for any change to parish boundaries and electoral arrangements of 1st April 2027, or other date as detailed in the reorganisation order.

Decision: To agree a Parish Council response to the Consultation

24. Correspondence

See **Appendix 7**, with the second list circulated separately at the meeting

Decision: To receive correspondence lists from 5th March to 13th May 2026

25. Date of next Meeting

The next scheduled meeting will be held on 2nd July.

Decision: To note the date of the next meeting as 2nd July 2026 (Scheduled)

Councillor Appointments to Committees and Representatives to Outside Bodies Proposals 2025/26

Council and Committees

Full Council (19)	Finance and Administration (7)	Property (10)	Planning (12)	Personnel (7) <small>Must consist of Chairman and Vice Chairman of the Council and Chairman of the F&A Committee</small>
Karen Burgess Jonathan Dancer* James Davidson (C) Gema Davidson-Fernandez Joy Gough Roland Knight Donald Mahon Sam Raby* Tony Rickett BEM David Searle Neil Simmonds John Smithurst Simon Torn* Ray Turner* Sally Wilton (VC) Vacancy Vacancy Vacancy Vacancy	Gema Davidson-Fernandez John Smithurst (VC) Simon Torn (C)* Ray Turner* Sally Wilton Vacancy Vacancy	Karen Burgess James Davidson (VC) Roland Knight (C) Donald Mahon Sam Raby* Tony Rickett David Searle John Smithurst Simon Torn* Vacancy	Karen Burgess (HE) Jonathan Dancer (HE)* James Davidson (RN) (VC) Gema Davidson-Fernandez (RN) Joy Gough (RS) Roland Knight (HW) Donald Mahon (HE) Tony Rickett BEM(HE) David Searle (RN) Neil Simmonds (HW) Ray Turner (RS) (C)* Sally Wilton (RS)	James Davidson Joy Gough Tony Rickett BEM John Smithurst Simon Torn* Ray Turner* Sally Wilton

C - Chairman VC - Vice-Chairman * Electronic Agenda Only

Working Parties

Internal Control	Community Infrastructure Levy	Harwood Road Allotments	North of Horsham Parish Liaison Group	Novartis Parish Liaison Group
<i>To audit financial work of the Council</i>	<i>To discuss projects to put forward for the CIL money awarded from development</i>	<i>To liaise with the Harwood Road Allotment Association as appropriate</i>	<i>To provide stakeholder engagement during the development</i>	<i>To provide stakeholder engagement during the development</i>
Can consist of all members of the F&A C'ttee	Roland Knight (Property) David Searle (PET) John Smithurst (F&A)	Roland Knight David Searle	All Councillors	All Councillors

Representatives to Outside Bodies

Outside Body	Representative	Second Representative or Reserve	Additional Appointed (Non-Voting)
Biffa Liaison Group (information gathering)	David Searle		
Brittaniacrest Liaison Group (information gathering)	David Searle		
Warnham Community Liaison Committee (information gathering)	David Searle		
West Sussex Association of Local Councils (attendance at AGM voting rights for 2)	James Davidson (Chairman of Council)	Sally Wilton (Vice-Chair of Council)	Vacancy
Horsham Association of Local Councils (Voting rights for 2)	Sally Wilton	Vacancy	Vacancy
Gatwick Airport Noise Management Board (attendance only)	Tony Rickett BEM	Vacancy	
PCC Forum (attendance at twice yearly meetings)	Vacancy		
Horsham Town Community Partnership (information gathering)	Vacancy	Joy Gough	
Horsham Green Spaces	Sam Raby		

14/04/2026

North Horsham Parish Council

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Administration								
1008 Miscellaneous Income	5,025	175	0	(175)			0.0%	
1011 S106 Funding Smart TVs (RMH)	2,805	0	0	0			0.0%	
1175 CIL Payment	0	90	0	(90)			0.0%	90
1176 Precept	380,247	401,537	401,537	0			100.0%	
1196 Interest Received	28,824	23,497	20,000	(3,497)			117.5%	
Administration :- Income	416,901	425,299	421,537	(3,762)			100.9%	90
4007 Councillors Training	90	45	1,000	955		955	4.5%	
4008 Councillors Expenses	6,339	6,211	7,000	789		789	88.7%	
4021 Telephone/Fax/Internet	2,827	2,821	3,400	579		579	83.0%	
4022 Postage	691	717	840	123		123	85.4%	
4023 Stationery and Printing	733	604	1,600	996		996	37.7%	
4024 Subscriptions	3,210	3,456	3,400	(56)		(56)	101.6%	
4025 Insurance	15,296	13,268	15,500	2,232		2,232	85.6%	
4028 IT Costs	3,547	3,902	3,600	(302)		(302)	108.4%	
4029 Website Maintenance	264	164	200	36		36	82.0%	
4032 Publicity/Marketing	0	0	500	500		500	0.0%	
4033 Newsletter	892	882	920	38		38	95.9%	
4038 Office Equipment Maint.	517	517	950	433		433	54.4%	
4051 Bank Charges	78	217	350	133		133	62.1%	
4053 PWLB Loan Charges	10,231	4,930	5,000	70		70	98.6%	
4057 External Audit Fees	1,430	1,365	1,500	135		135	91.0%	
4058 Professional Services	2,278	2,985	2,500	(485)		(485)	119.4%	
4059 Internal Audit Fees	399	430	450	20		20	95.5%	
4100 Chairman's Allowance	0	0	400	400		400	0.0%	
4120 Roffey Hall Equipment	460	352	700	348		348	50.3%	
4122 Office Equipment	4,323	858	2,000	1,142		1,142	42.9%	
4123 VE Day 80	0	1,204	2,000	796		796	60.2%	
4246 Solar Power HTB	16,688	0	0	0		0	0.0%	
4247 Youth Provision	5,000	5,000	6,000	1,000		1,000	83.3%	
4256 S106 Smart TVs (RMH)	2,805	0	0	0		0	0.0%	
Administration :- Indirect Expenditure	78,099	49,926	59,810	9,884	0	9,884	83.5%	0
Net Income over Expenditure	338,803	375,373	361,727	(13,646)				
6001 less Transfer to EMR	0	90	0	(90)				
Movement to/(from) Gen Reserve	338,803	375,283	361,727	(13,556)				
103 Grants								
4155 Other Grants and Donations	7,711	8,344	10,000	1,656		1,656	83.4%	
Grants :- Indirect Expenditure	7,711	8,344	10,000	1,656	0	1,656	83.4%	0
Net Expenditure	(7,711)	(8,344)	(10,000)	(1,656)				

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>104 Burial</u>								
4101 Burial Charges	7,461	7,461	7,900	439		439	94.4%	
Burial :- Indirect Expenditure	7,461	7,461	7,900	439	0	439	94.4%	0
Net Expenditure	(7,461)	(7,461)	(7,900)	(439)				
<u>106 Personnel</u>								
1178 Training Income	0	205	0	(205)			0.0%	
Personnel :- Income	0	205	0	(205)				0
4001 Salaries/NI/Pensions	346,734	360,761	382,000	21,239		21,239	94.4%	
4003 Payroll Admin Charge	1,363	735	1,400	665		665	52.5%	
4009 Staff Expenses/Mileage	3,368	3,231	4,500	1,269		1,269	71.8%	
4010 Staff Training	650	1,834	1,600	(234)		(234)	114.6%	
4030 Recruitment Advertising	88	451	250	(201)		(201)	180.2%	
4067 Protective Clothing	64	199	400	201		201	49.7%	
Personnel :- Indirect Expenditure	352,267	367,211	390,150	22,939	0	22,939	94.1%	0
Net Income over Expenditure	(352,267)	(367,006)	(390,150)	(23,144)				
<u>301 Allotments</u>								
1050 Allotment Rents	1,108	1,111	1,000	(111)			111.1%	
Allotments :- Income	1,108	1,111	1,000	(111)			111.1%	0
4012 Water Rates	147	291	410	119		119	70.9%	
4102 Allotment Rent	300	275	300	25		25	91.7%	
4200 Grass cutting	406	774	810	36		36	95.6%	
4259 Allotment Maintenance	17	20	420	400		400	4.8%	
Allotments :- Indirect Expenditure	870	1,360	1,940	580	0	580	70.1%	0
Net Income over Expenditure	238	(248)	(940)	(692)				
<u>302 Amenity, Recs & Open Sp</u>								
1100 Grants Received	12,274	13,679	12,274	(1,405)			111.4%	
Amenity, Recs & Open Sp :- Income	12,274	13,679	12,274	(1,405)			111.4%	0
4019 Window Cleaning	860	1,030	1,200	170		170	85.9%	
4200 Grass cutting	14,658	17,851	22,400	4,549		4,549	79.7%	
4250 Bus Shelter Repairs	1,945	1,932	2,100	168		168	92.0%	
4251 Play Area & M Crts Maint	3,181	8,762	9,100	338		338	96.3%	
4252 Open Spaces	9,827	5,727	11,600	5,873		5,873	49.4%	
4253 Litter Warden/Clearance	610	489	1,100	611		611	44.4%	

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4254 Community Services - Dog Bins	2,299	2,365	2,700	335		335	87.6%	
4255 Street Lighting - Maint/Supply	2,252	5,269	6,900	1,631		1,631	76.4%	
4258 Multicourts Maintenance	3,188	4,675	5,100	425		425	91.7%	
4260 Workshop	132	160	500	340		340	32.0%	
4302 Notice Board Maintenance	258	264	900	636		636	29.4%	
4303 Festive Lighting	4,200	4,480	4,500	20		20	99.6%	
Amenity, Recs & Open Sp :- Indirect Expenditure	43,410	53,005	68,100	15,095	0	15,095	77.8%	0
Net Income over Expenditure	(31,136)	(39,325)	(55,826)	(16,501)				
6001 less Transfer to EMR	660	0	0	0				
Movement to/(from) Gen Reserve	(31,796)	(39,325)	(55,826)	(16,501)				
<u>401 North Heath Hall</u>								
1000 Hall Lettings	76,339	80,532	73,000	(7,532)			110.3%	
North Heath Hall :- Income	76,339	80,532	73,000	(7,532)			110.3%	0
4011 NNDR	6,508	5,863	8,200	2,337		2,337	71.5%	
4012 Water Rates	911	1,306	1,100	(206)		(206)	118.7%	
4014 Electricity	3,790	3,544	3,100	(444)		(444)	114.3%	
4015 Gas	4,586	5,523	6,300	777		777	87.7%	
4016 Caretaking Materials	948	1,643	1,700	57		57	96.7%	
4017 Refuse Bin Clearance	906	987	1,000	13		13	98.7%	
4018 Sanitary Waste	272	294	290	(4)		(4)	101.2%	
4019 Window Cleaning	648	701	820	119		119	85.5%	
4034 Maintenance - Electrical	1,809	525	1,800	1,275		1,275	29.2%	
4035 Maintenance - Elect Eqp Insp	2,036	977	1,100	123		123	88.8%	
4036 Maintenance - General	2,593	2,139	2,700	561		561	79.2%	
4037 Maintenance - Fire Alarm Syst	530	420	690	270		270	60.9%	
4039 Maint - Intruder Alarm	950	950	1,200	250		250	79.2%	
4041 Maintenance - Fire Extg Insp	143	98	190	92		92	51.6%	
4042 Maintenance - Gas Boiler etc	845	494	1,000	506		506	49.4%	
4044 Maintenance - Partition Wall	782	790	1,100	310		310	71.8%	
4061 Legionella Testing	325	520	480	(40)		(40)	108.3%	
4063 Maintenance - Plumbing	717	0	760	760		760	0.0%	
4065 Fire Prevention Sundries	674	0	120	120		120	0.0%	
4066 Keyholder Services	180	180	330	150		150	54.5%	
4500 Internal Redecorations	2,000	2,025	2,000	(25)		(25)	101.3%	
North Heath Hall :- Indirect Expenditure	32,154	28,979	35,980	7,001	0	7,001	80.5%	0
Net Income over Expenditure	44,185	51,553	37,020	(14,533)				

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
402 Holbrook Recreation Centre								
1000 Hall Lettings	42,774	41,851	46,000	4,149			91.0%	
1010 Multi Court Lettings	28,089	27,504	28,000	496			98.2%	
Holbrook Recreation Centre :- Income	70,863	69,355	74,000	4,645			93.7%	0
4011 NNDR	3,493	3,493	4,700	1,207		1,207	74.3%	
4012 Water Rates	1,034	1,716	1,600	(116)		(116)	107.3%	
4014 Electricity	3,681	3,741	4,200	459		459	89.1%	
4015 Gas	2,406	1,459	1,800	341		341	81.1%	
4016 Caretaking Materials	1,096	1,293	1,700	407		407	76.0%	
4017 Refuse Bin Clearance	859	987	980	(7)		(7)	100.7%	
4018 Sanitary Waste	354	378	370	(8)		(8)	102.2%	
4019 Window Cleaning	284	370	530	160		160	69.9%	
4034 Maintenance - Electrical	0	297	1,300	1,003		1,003	22.8%	
4035 Maintenance - Elect Eqp Insp	616	617	690	73		73	89.4%	
4036 Maintenance - General	1,229	1,526	2,200	674		674	69.3%	
4037 Maintenance - Fire Alarm Syt	420	524	700	176		176	74.9%	
4039 Maint - Intruder Alarm	950	991	1,100	109		109	90.1%	
4041 Maintenance - Fire Extg Insp	18	65	190	125		125	34.2%	
4042 Maintenance - Gas Boiler etc	212	683	580	(103)		(103)	117.7%	
4061 Legionella Testing	295	490	450	(40)		(40)	108.8%	
4063 Maintenance - Plumbing	395	71	850	779		779	8.4%	
4065 Fire Prevention Sundries	688	0	110	110		110	0.0%	
4066 Keyholder Services	305	230	330	100		100	69.7%	
4500 Internal Redecorations	320	1,690	1,500	(190)		(190)	112.7%	
Holbrook Recreation Centre :- Indirect Expenditure	18,655	20,621	25,880	5,259	0	5,259	79.7%	0
Net Income over Expenditure	52,208	48,734	48,120	(614)				
403 Roffey Millennium Hall								
1000 Hall Lettings	73,451	72,931	78,000	5,069			93.5%	
1004 Equipment Sale/Sundry Income	1,774	1,238	0	(1,238)			0.0%	
1006 Refreshment Sale Income	2,470	2,652	0	(2,652)			0.0%	
Roffey Millennium Hall :- Income	77,695	76,820	78,000	1,180			98.5%	0
4011 NNDR	7,090	7,735	8,500	766		766	91.0%	
4012 Water Rates	2,148	3,674	1,800	(1,874)		(1,874)	204.1%	
4014 Electricity	9,840	10,112	7,300	(2,812)		(2,812)	138.5%	
4015 Gas	7,095	5,041	8,100	3,059		3,059	62.2%	
4016 Caretaking Materials	1,177	3,305	3,900	595		595	84.7%	
4017 Refuse Bin Clearance	1,982	2,304	2,200	(104)		(104)	104.7%	
4018 Sanitary Waste	272	294	290	(4)		(4)	101.2%	

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4019 Window Cleaning	790	1,113	1,200	87		87	92.7%	
4020 Refreshment Sale Cost/Sundries	637	598	510	(88)		(88)	117.3%	
4034 Maintenance - Electrical	2,545	403	2,700	2,297		2,297	14.9%	
4035 Maintenance - Elect Eqp Insp	1,027	617	640	23		23	96.4%	
4036 Maintenance - General	4,278	3,710	3,900	190		190	95.1%	
4037 Maintenance - Fire Alarm Syst	607	420	650	230		230	64.6%	
4039 Maint - Intruder Alarm	950	972	1,200	229		229	81.0%	
4040 Maintenance - Elevator	698	1,357	880	(477)		(477)	154.2%	
4041 Maintenance - Fire Extg Insp	91	94	270	176		176	34.8%	
4042 Maintenance - Gas Boiler etc	978	283	1,200	917		917	23.5%	
4044 Maintenance - Partition Wall	375	375	700	325		325	53.6%	
4061 Legionella Testing	335	530	550	20		20	96.3%	
4062 Air Conditionaig Maintenance	270	270	360	90		90	75.0%	
4063 Maintenance - Plumbing	1,286	693	1,600	907		907	43.3%	
4064 Lightning Conductor Works	195	195	360	165		165	54.2%	
4065 Fire Prevention Sundries	726	0	130	130		130	0.0%	
4066 Keyholder Services	270	180	330	150		150	54.5%	
4500 Internal Redecorations	1,980	2,003	2,000	(3)		(3)	100.1%	
Roffey Millennium Hall :- Indirect Expenditure	47,642	46,275	51,270	4,995	0	4,995	90.3%	0
Net Income over Expenditure	30,053	30,545	26,730	(3,815)				
901 Earmarked Reserves								
4900 Repairs & Renewals Reserve	113,109	67,872	0	(67,872)		(67,872)	0.0%	67,872
4901 VAT Contingency	0	14,643	0	(14,643)		(14,643)	0.0%	14,625
Earmarked Reserves :- Indirect Expenditure	113,109	82,515	0	(82,515)	0	(82,515)		82,497
Net Expenditure	(113,109)	(82,515)	0	82,515				
6000 plus Transfer from EMR	113,109	82,515	0	(82,515)				
Movement to/(from) Gen Reserve	0	0	0	0				
Grand Totals:- Income	655,180	667,001	659,811	(7,190)			101.1%	
Expenditure	701,378	665,696	651,030	(14,666)	0	(14,666)	102.3%	
Net Income over Expenditure	(46,197)	1,305	8,781	7,476				
plus Transfer from EMR	113,109	82,515	0	(82,515)				
less Transfer to EMR	660	90	0	(90)				
Movement to/(from) Gen Reserve	66,252	83,730	8,781	(74,949)				

NORTH HORSHAM PARISH COUNCIL
RESERVE BALANCES - 31st March 2026

		FROM Reserve				TO Reserve						EXPENDITURE		INCOME			
		BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME	BALANCE	TRANSFER	EXPENDITURE	INCOME
		31.03.2023	01.04.2023	31.03.2024	31.03.2024	31.03.2024	01.04.2024	31.03.2025	31.03.2025	31.03.2025	01.04.2025	31.03.2026	31.03.2026	31.03.2026	31.03.2026	31.03.2026	31.03.2026
310/0	GENERAL RESERVES	272610	-54821	546381	629194	300602	-87620	588269	655180	279893	-39090	583180	667001	324624			
	EARMARKED RESERVES	0				0				0				0			
320/0	REVENUE - VAT CONTINGENCY	7955				7955				7955	10000	14643		3312			
321/0	REPAIRS & RENEWALS (R&R)	68589		10814		57775	35000	19500		73275	5000	30242		48033			
322/0	ELECTION	19950				19950				19950		11776		8174			
323/0	TREE MANAGEMENT WORK	965	4000	860		4105	4660			8765	4000	3535		9230			
324/0	TREE MANAGEMENT WORK	0	3540			3540		3540		0				0			
327/0	ROFFEY YOUTH CLUB	5621		5000		621				621				621			
328/0	PLANNING	8035				8035				8035				8035			
329/0	EMR - GRANT FOR LED LIGHTS	0		2076	2076	0				0				0			
330/0	EMR - MARCH 2023	2546	-21	2525		0				0				0			
331/0	RMH BOILER	30000	5000			35000	5000			40000				40000			
332/0	PLAYGROUND UPGRADE	50000	25000			75000	25000	62942		37058	5000	21026		21032			
333/0	NHH WASHROOM REFURBISHMENT	0	15000	2462		12538	8000	20538		0				0			
334/0	EMR - PERIODIC ELECTRIC TESTING- 2023/24	0	2150			2150		2150		0				0			
335/0	CAPITAL RECEIPT	25000				25000				25000				25000			
337/0	NORTH HORSHAM COMMUNITY LAND TRUST	3	-3			0				0				0			
336/0	MOWBRAY COMMUNITY FACILITY	0				0				0	5000			5000			
338/0	COMMUNITY INFRASTRUCTURE LEVY 2020/2021	0				0				0				0			
339/0	COMMUNITY INFRASTRUCTURE LEVY 2021/2022	1835		795		1040		555		485		485		0			
340/0	COMMUNITY INFRASTRUCTURE LEVY 2022/2023	11805				11805				11805		809		10996			
341/0	EMR - LIGHT FITTINGS - NHH - 2023/24	0	155			155		155		0				0			
342/0	EMR - NHH HEATING	0				0	5000	3768		1232	5000			6232			
343/0	EMR - RMH LIFT	0				0	5000			5000	5000			10000			
344/0	EMR - CIL 2025/26	0				0	0			0	0		90	90			
		504913	0	570913	631270	565270	40	701417	655180	519073	-90	665696	667091	520378			

Date: 09/03/2026

North Horsham Parish Council

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Lloyds Bank Accounts

List of Payments made between 01/02/2026 and 28/02/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/02/2026	Horsham Publications Ltd	020226-01	88.20		Newsletter Feb 26
02/02/2026	Horsham District Council	020226-02	225.28		Waste & Dog Bins Collect - Jan
02/02/2026	Horsham District Council	020226-03	291.00		Business Rates Feb 26 HTB
02/02/2026	Horsham District Council	020226-04	489.00		Business Rates Feb 26 NHH
02/02/2026	Horsham District Council	020226-05	645.00		Business Rates Feb 26 RMH
03/02/2026	British Gas Business	030226-01	164.77		Gas Chgs - 29/12 to 15/01/2026
03/02/2026	British Gas Business	030226-02	568.06		Electr Chgs- 14/12 to 13/01/26
03/02/2026	British Gas Business	030226-03	847.24		GAS CHGS - 16/12 TO 15/01/2026
03/02/2026	Arthur J Gallagher Insurance	030226-04	1,411.07		Insurance Premium
05/02/2026	Scottish Water Business Stream	050226-01	480.58		Water Chgs - 22/10 to 21/01/26
05/02/2026	Scottish Water Business Stream	050226-02	1,063.96		Water Chgs -22/10 to 21/01/26
06/02/2026	Horsham District Council	060226-01	1,865.18		Burial Arrangements Q4 25/26
06/02/2026	NETCOM	060226-02	497.77		IT Charges Feb 26
06/02/2026	RGV Commercial & Domestic Heat	060226-03	3,840.00		Replacement Boiler HTB
06/02/2026	N. Simmonds,	060226-04	165.00		Keyholder Services Feb 26
06/02/2026	Amazon Business	060226-05	63.97		Sack Barrow & Carpet Adhesive
06/02/2026	Cain Markings Ltd	060226-06	834.00		Multi Court Maintenance
06/02/2026	City Electrical Factors Ltd	060226-07	47.88		Led Tube Lights
06/02/2026	Fenland Leisure Products Ltd.,	060226-08	70.20		Wetpour Binder/Raisin
06/02/2026	D. Lees	060226-09	49.50		Milleage - Jan 2026
06/02/2026	The Spotted Penguin Company Lt	060226-10	180.24		Replacement Office Chairs
06/02/2026	Otis Ltd	060226-11	230.22		Lift Maintenance- Q4 25/26
06/02/2026	Safe Tree Limited	060226-12	150.00		Surrey Veteran Oak - Earls Mea
06/02/2026	N. Simmonds,	060226-13	65.00		Light Repairs- New View Nursar
06/02/2026	Southern Counties Tea & Coffee	060226-14	141.71		Coffee
06/02/2026	T C Maintenance	060226-15	439.75		Car Park Works
06/02/2026	Wigthman & Parrish Ltd	060226-16	75.74		Descaler
06/02/2026	Tony Willett	060226-17	37.80		Milleage - Jan 26
06/02/2026	West Sussex ALC Ltd.,	060226-18	48.00		Appraisal Training - Dep Clerk
17/02/2026	British Gas Business	170226-01	1,498.53		Electr Chgs -01/01 to 31/01/26
17/02/2026	Lloyds Bank plc	170226-02	10.25		Bank Charges 10/12 to 09/01/26
18/02/2026	Horsham District Council	180226-01	71.00		Refuse & Recycling Feb 26 HTB
18/02/2026	Horsham District Council	180226-02	71.00		Refuse & Recycling Feb 26 NHH
18/02/2026	Horsham District Council	180226-03	158.20		Refuse & Recycling Feb 26 RMH
18/02/2026	EDF Energy Ltd	180226-04	202.79		Street Lighting - Jan 26
19/02/2026	British Gas Business	190226-01	9.56		GAS CHGS - 16/01 TO 28/01/2026
19/02/2026	British Gas Business	190226-02	811.71		Gas Chgs -02/01 to 31/01/26
20/02/2026	British Gas Business	200226-01	457.81		Electr Chgs -01/01 to 31/01/26
25/02/2026	4Sight Vision Support	250226-01	1,400.00		Grant for 4 Sight Vision
25/02/2026	Perry Chapman	250226-02	13.50		Milleage Feb 26
25/02/2026	Enterprise Services Group Ltd	250226-03	100.62		Sanitary/Nappy Bins - Feb 26
25/02/2026	Arthur J Gallagher Insurance	250226-04	660.76		Inspection Fees
25/02/2026	Incor Group Management Ltd	250226-05	493.12		Refunds for Window Cleaning
25/02/2026	Mr Alan Randall	250226-06	79.20		Milleage - Jan 26
25/02/2026	Southwater Bridge Club	250226-07	1,000.00		Grant
25/02/2026	T C Maintenance	250226-08	402.00		RMH Tie Repairs
25/02/2026	Turner Security Systems Ltd.	250226-09	49.20		Alarm- 7amp battery (Back up)

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Lloyds Bank Accounts

List of Payments made between 01/02/2026 and 28/02/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
25/02/2026	Roffey Friendship Club	250226-10	450.00		Grant - Friendship Club
Total Payments			<u>23,015.37</u>		

Date: 10/04/2026

North Horsham Parish Council

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LLOYDS Bank Accounts

List of Payments made between 01/03/2026 and 31/03/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/03/2026	Horsham Publications Ltd	020326-01	88.20		Newsletter - Mar 26
02/03/2026	Horsham District Council	020326-02	225.28		Waste & Dogs Bin collect-Feb 26
02/03/2026	Horsham District Council	020326-03	291.00		Business Rates - Mar 26
02/03/2026	Horsham District Council	020326-04	489.00		Business Rates - Mar 26
02/03/2026	Horsham District Council	020326-05	645.00		Business Rates - Mar 26
02/03/2026	Arthur J Gallagher Insurance	020326-06	1,411.07		Insurance Premium - Mar 26
05/03/2026	British Gas Business	050326-01	853.92		Gas Chgs - 16/01 to 16/02/26
06/03/2026	British Gas Business	060326-01	664.92		Electr Chgs -14/01 to 13/02/26
09/03/2026	Indeed Ireland Operations Limi	090326-01	234.56		Recruitment Caretaker - HTB
09/03/2026	Trafalgar Cleaning Equipment L	090326-02	79.14		Carpet Cleaner Repairs
09/03/2026	Amazon Business	090326-03	17.99		Hose for Hendry Hover
09/03/2026	Elite Emtrance Systems Ltd	090326-04	624.00		Auto Door Repairs
09/03/2026	M Stoner,	090326-06	41.40		Milleage - Feb 26
09/03/2026	Wigthman & Parrish Ltd	090326-07	1,323.91		Caretakers Supplies & Black ba
09/03/2026	Mr Alan Randall	090326-08	79.20		Milleage - Feb 26
09/03/2026	D. Lees	090326-09	49.05		Milleage - Feb 26
09/03/2026	Proludic Ltd	090326-10	24,533.28		Playground Upgrade - HTB
09/03/2026	T C Maintenance	090326-11	540.00		HTB Playground -Wet Pour/Patio
09/03/2026	West Sussex County Council	090326-12	61,127.94		Salaries - Feb 2056
12/03/2026	Scottish Water Business Stream	120326-01	468.65		Water Chgs - 26/11 to 25/02/26
16/03/2026	Pitney Bowes Finance Ltd.	160326-01	83.94		Franking Machine Rental - Q4
17/03/2026	Horsham District Council	170326-01	71.00		Refuse & Recycling - Mar 26
17/03/2026	Horsham District Council	170326-02	71.00		Refuse & Recycling - Mar 26
17/03/2026	Horsham District Council	170326-04	158.20		Refuse & Recycling - Mar 26
17/03/2026	British Gas Business	170326-03	1,249.28		Electr Chgs -01/02 to 28/02/26
17/03/2026	Assurity Consulting Ltd	170326-01	690.00		Legionela Workplace Assessment
17/03/2026	Chalvington Group	170326-02	328.55		CCTV - 2025/26
17/03/2026	Forest View Tree Surgery,	170326-03	640.00		Tree Works Cherry Tree Walk
17/03/2026	G W Shelter Solutions Ltd	170326-04	880.80		Polycarbonate Bus Shelter Pane
17/03/2026	UKHost4U	170326-05	96.00		Web Hosting - 2026/27
17/03/2026	NETCOM	170326-06	497.77		Phone/Boardband - Mar 26 - HTB
17/03/2026	Ricoh UK Ltd	170326-07	264.12		Copy Chgs/Rental - Dec toFeb26
17/03/2026	N. Simmonds,	170326-08	165.00		Key Holder Services - Mar 26
17/03/2026	T C Maintenance	170326-09	442.00		NHH Curtain Tie Bracket Instal
17/03/2026	West Sussex County Council	170326-10	300.00		Harwood Road Allotment 2026/27
17/03/2026	Lloyds Bank plc	170326-11	10.35		Bank Chgs - 10/01 to 09/02/26
18/03/2026	EDF Energy Ltd	180326-01	165.66		Street Lighting - Feb 26
20/03/2026	British Gas Business	200326-01	239.48		Gas Chgs - 29/01 to 28/02/26
20/03/2026	British Gas Business	200326-02	357.13		Electr Chgs -01/02 to 28/02/26
23/03/2026	British Gas Business	230326-01	759.99		Gas Chgs - 02/02 to 01/03/2026
Total Payments			101,257.78		



MULBERRY
LOCAL AUTHORITY SERVICES LTD

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Surrey, GU9 7UD w: www.mulberrylas.co.uk

Mrs S Norman
North Horsham Parish Council
Roffey Millennium Hall
Crawley Road
Horsham
West Sussex
RH12 4DT

29 April 2026

Dear Sarah

Re: North Horsham Parish Council
Internal Audit Report for Financial Year Ended 31 March 2026

Executive summary

Following completion of our final internal audit on 29 April 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the financial year to date.

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and procedures together with own built in compensating controls are robust, strictly followed and in many respects a model of good practice.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

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 primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority’s approval of the Annual Governance Statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 36 years’ experience in the financial sector with the last 16 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 anna@mulberrylas.co.uk

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 within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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INTRODUCTION

The audit was conducted remotely 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 www.northhorsham-pc.gov.uk

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
None		

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this 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

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this 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

Testing conducted at the interim audit and findings included in the interim audit report.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

CONCLUSION

I am satisfied this 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

Testing conducted at the interim audit and findings included in the interim audit report.

Budget

The Clerk/RFO produces regular detailed budget reports from the accounting software. The year-end budget report shows income reported as 101% of budget and expenditure at 102% prior to any reserve movements. 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.

Precept

The council set a precept of £401,537 for 2025/26. With a tax base of 8,977.7, this equates to a band D equivalent of £44.73 (compared to the average in England of £92.92).

I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

I confirmed from the minutes that the 2026/27 budget and precept were approved by the council at the meeting held on 8 January 2026 (minute ref FC100/26).

Reserves

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.

At the year-end, the council held circa £520,377 in reserves, split between categories as below:

- CIL EMR £11,086
- Earmarked EMR £184,668
- General Reserves £324,623

I checked the purpose of these earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

The general reserve balance is within the recommended range as detailed in the Practitioner's Guide.

CONCLUSION

I am satisfied this 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

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

F. CASH

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

CONCLUSION

I am satisfied this 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

Testing conducted at the interim audit and findings included in the interim audit report.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the Accounting Statements and was able to trace the changes to the previous year's total against the asset register.

The council has no long-term investments.

The council had borrowing through the Public Works Loan Board (PWLB) and I was able to confirm the figures for in year payments (box 5) and year-end balance (box 10) on the Accounting Statements against the PWLB remittance advices and year-end statement. The loan has now been fully repaid.

CONCLUSION

I am satisfied this control objective has been met.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

CONCLUSION

I am satisfied this control objective has been met.

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 is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- **Review and consider the Annual Internal Audit Report**
- **Complete Section 1 – Annual Governance Statement**
- **Complete Section 2 – Accounting Statements**

Section 1 – Annual Governance Statement

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

	Annual Governance Statement	<i>'Yes', means that this authority</i>	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.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	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.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	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.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 202/25 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	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and

	introduction of internal controls and/or external insurance cover where required.		appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	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.	<i>responded to matters brought to its attention by internal and external audit.</i>	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 authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
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.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts
10	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so</i>	YES – the council has met the requirements of Governance Assertion 10

Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	565,269	519,072	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	380,247	401,537	Figure confirmed to central precept record
3	Total other receipts	274,933	265,464	Agrees to underlying accounting records
4	Staff costs	346,734	360,761	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	10,231	4,930	Agrees to PWLB remittance advices
6	All other payments	344,412	300,005	Agrees to underlying accounting records
7	Balances carried forward	519,072	520,377	Casts correctly and agrees to balance sheet
AGAR Total				
8	Total value of cash and short- term investments	539,417	545,986	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	1,447,076	1,451,322	Matches asset register total and changes from previous year have been traced
10	Total borrowings	4,807	0	Agrees to PWLB statement
AGAR Total				
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed. This shows total year-end debtors of £15,091 and total year-end creditors of £40,700, with a full breakdown of the individual debtors and creditors provided.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2024/25 and published on the council website.

The variance analysis has been completed and, in my opinion, provides sufficient financial and narrative information to explain the variances to the External Auditor.

CONCLUSION

I am satisfied this control objective has been met.

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.

CONCLUSION

The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

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.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGARs are available for review on the council website for the previous five financial years.

Confirm that the council is compliant with the relevant transparency code

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 and therefore not subject to verification during the internal audit.

CONCLUSION

I am satisfied this control objective has been met.

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	2025/26 Proposed
Date AGAR signed by council	15 May 2025	14 May 2026
Date inspection notice issued	2 June 2025	2 June 2026
Inspection period begins	3 June 2025	3 June 2026
Inspection period ends	14 July 2025	14 July 2026
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	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.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement

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

Audit findings

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains guidance on the new Governance Assertion included on the 2025/26 AGAR which relates to this internal control objective.

Website

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. **The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to refer to the current WCAG 2.2 AA standard.**

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 5 March 2026 (minute ref FC/123/26).

Email management and GDPR

It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. This 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 Clerk confirmed that the council completed a data audit in March 2026 and confirmed that this will be repeated annually to comply with the GDPR regulations.

CONCLUSION

I am satisfied this control objective has been met.

P. TRUSTEESHIP

Internal audit requirement

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

CONCLUSION

The council has no trusts and the testing for this internal control objective is not applicable.

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	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for	✓		
G	Salaries to employees and allowances to members were paid in accordance with 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	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on andy@mulberrylas.co.uk

Yours sincerely



Andy Beams

Director, Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
O. DATA AND DIGITAL COMPLIANCE	The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to refer to the current WCAG 2.2 AA standard.	

NORTH HORSHAM PARISH COUNCIL

Review of the Effectiveness of the Internal Audit 2025/26

EXPECTED STANDARD	EVIDENCE OF ACHIEVEMENT	HAS THIS STANDARD BEEN MET?
1. Scope of internal audit.	<p>The scope of the audit work was set out in a letter from Mulberry & Co dated 31st August 2023. It was agreed by the F&A Committee at the meeting held 17th August 2023 (FA/20/23 refers) to appoint Mulberry as the Internal Auditor for a three-year period ending 2025/26 with this decision ratified by Council at the meeting held 5th September 2024 (Min. FC/60.1/24)</p> <p>Mulberry & Co changed to Mulberry LAS with effect from April 2024.</p> <p>The scope includes consideration of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law and regulations), although the final responsibility of the safeguarding the assets of the Council lies with the Council.</p>	Yes
2. Independence	The Internal Auditor completes a professional Independence and Competence Questionnaire with the Clerk.	Yes
3. Competence	Mulberry LAS. is a specialist in the sector. For the 2025/26 financial year, Mr. A. Beams undertook the Internal Audit and he is highly regarded in the sector. The Internal Audit Report is presented to the Parish Council for discussion. There is no evidence that the internal audit work hasn't been carried out professionally and thoroughly.	Yes
4. Relationship with clerk and the authority	Responsibilities of the Council are set out in the engagement letter dated 31 st August 2023. The Internal Auditor involves the Clerk/RFO in all of the tests that are carried out and discusses all aspects of the report, this is evidenced in the report. The Clerk is able to contact the Internal Auditor to gain advice or guidance.	Yes

5. Audit planning and reporting	There is a specific audit plan as part of the 2025/26 Internal Audit Report. Any concerns are given in a report which are then presented to the Parish Council for action. The Internal Audit covers risk assessment.	Yes
6. Internal audit work	The Internal Auditor undertakes an inspection twice a year and during 2025/26, one audit was in-person (interim) and one remotely (final). The IA may be contacted in between times if required. A review of the visits is included in the Internal Audit Report. The tests that are undertaken are random, appropriate and documented in the Internal Audit.	Yes
7. Understanding the organisation, needs and objectives	The Internal Auditor is aware of the Council structure and through discussion with the Clerk is aware of the activities that are current.	Yes
8. Being seen as a catalyst for change and forward looking	The Internal Auditor makes the Clerk/RFO aware of new legislation and current issues. Suggestions and recommendations have been made to the Clerk regarding the new Assertion 10 as part of the AGAR.	Yes
9. Be challenging	The Internal Audit focuses on different areas each year. These are not known in advance. Where issues exist, the Internal Auditor offers guidance and looks to see improvement.	Yes
10. Ensure the right resources are available.	Funding is set aside in the Finance and Administration budget for the Internal Audit and members of staff are available when the Internal Audit takes place. The level of resources is discussed during the Internal Audit.	Yes

Review undertaken for the Annual Meeting of the Council 14th May 2026.

Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2026
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2025/26Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

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

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

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

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

Annual Internal Audit Report 2025/26

North Horsham Parish Council

www.northhorsham-pc.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

04/11/2025 29/04/2026

A. BEAMS, MULBERRY LAS LTD

Signature of person who carried out the internal audit

Date

29/04/2026

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

North Horsham Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.				<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.				<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.				<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.				<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.				<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.				<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.				<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.				<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
			✓	
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.				<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLIC www.northhorsham-pc.gov.uk PAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for


North Horsham Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	565,269	519,072	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	380,247	401,537	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	274,933	265,464	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	346,734	360,761	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	10,231	4,930	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	344,412	300,005	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	519,072	520,377	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	539,417	545,986	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,447,076	1,451,322	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	4,807	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.



Date 30/04/2026

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of

North Horsham Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

North Horsham Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2026

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2026	Lloyds Treasurers A/c -Current	70,735.21
31/03/2026	lloyds Business Instant Access	5,001.00
31/03/2026	Petty Cash	150.00
31/03/2026	CCLA - Deposit Account	470,099.39

545,985.60

Receipts not on Bank Statement

0.00

Closing Balance

545,985.60

All Cash & Bank Accounts

1	Lloyds Bank Accounts	75,736.21
2	Petty Cash	150.00
3	CCLA Deposit Account	470,099.39
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	545,985.60

North Horsham Parish Council**Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2026**

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	519,071.61	520,376.86
101	Debtors	10,094.20	8,825.51
105	Vat Refunds	7,232.22	5,205.37
110	Prepayments	1,731.00	1,060.00
	Less Total Debtors	19,057.42	15,090.88
501	Creditors	36,815.68	38,734.62
510	Accruals	2,587.00	1,965.00
	Plus Total Creditors	39,402.68	40,699.62
	Equals Total Cash and Bank Accounts	539,416.87	545,985.60
201	Lloyds Bank Accounts	62,128.06	75,736.21
206	CCLA Deposit Account	477,138.81	470,099.39
210	Petty Cash	150.00	150.00
	Total Cash and Bank Accounts	539,416.87	545,985.60

Explanation of variances 2025/26 – pro forma

Name of smaller authority: North Horsham Parish Council
Insert figures from Section 2 of the AGAR in all blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2026	2025	Variance	Variance	Explanation Required?		Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
	£	£	£	%	Is > 15%	Is > £100,000	
1 Balances Brought Forward	519,072	565,269					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	401,537	380,247	21,290	5.60%	NO	NO	
3 Total Other Receipts	265,464	274,933	-9,469	3.44%	NO	NO	
4 Staff Costs	360,761	346,734	14,027	4.05%	NO	NO	
5 Loan Interest/Capital Repayment	4,930	10,231	-5,301	51.81%	YES	NO	Loan fully repaid with a single, final payment in month 6 of 2025/26 (September 2025) whereas previous years included 2 repayments per annum in month 6 and 12.
6 All Other Payments	300,005	344,412	-44,407	12.89%	NO	NO	
7 Balances Carried Forward	520,377	519,072	1,305	0.25%	NO	NO	
8 Total Cash and Short Term Investments	545,986	539,417	6,569	1.22%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	1,451,322	1,447,076	4,246	0.29%	NO	NO	
10 Total Borrowings	0	4,807	-4,807	100.00%	YES	NO	A PWLB for £250,000 was taken out in 1999 for 26 years. Repayments have been in accordance with original terms and as amount outstanding decreased, the repayments begin to be a larger percentage. Loan fully repaid in 2025 and therefore 100% reduction in borrowing

Additional information for External Auditor on significant variances (Year end 31.3.2026)

From the analysis of the significant variances between 2024/25 and 2025/26 it can be seen that 2 boxes fall into the criteria of having variances of more than 15% between totals for individual boxes (except variances of less than £500). These are Box 5 - Loan Interest/Capital Repayment and Box 10 - Total borrowings.

Box 5 Loan Interest/Capital Repayment

As detailed in Section 2, the decrease in Interest/Capital Repayment between 2024/25 and 2025/26 is £5,301 or 51.81%.

The loan was a PWLB that was fully repaid with the final payment of £4,930.49 being paid in September 2025.

Total Borrowing as at 01.04.26	£4,807.30
<u>Interest Added 11.08.25</u>	<u>£123.19</u>
Balance Due	£4,930.49
<u>Payment made 08.09.25</u>	<u>£4,930.49</u>
Balance remaining	£0.00

Box 10 - Total Borrowings

As detailed in Section 2, the decrease in Total Borrowings between 2024/25 and 2025/26 is £4,807 or 100%.

As noted in the Variances Explanations for all years since 2021/22, a PWLB for £250,000 was taken out in 1999 for 26 years. Repayments have been in accordance with original terms and as amount outstanding decreased, the repayments have become a larger percentage. As noted above, the loan was fully repaid in 2025 and therefore there has been a 100% reduction in the borrowing figure.

**NORTH HORSHAM PARISH COUNCIL
 RESERVE BALANCES - 31st March 2026**

		BALANCE
		31.03.2026
310/0	GENERAL RESERVES	£324,623
	EARMARKED RESERVES	
320/0	REVENUE - VAT CONTINGENCY	£3,312
321/0	REPAIRS & RENEWALS (R&R)	£48,032
322/0	ELECTION	£8,174
323/0	TREE MANAGEMENT WORK	£9,230
327/0	ROFFEY YOUTH CLUB	£621
328/0	PLANNING	£8,035
331/0	RMH BOILER	£40,000
332/0	PLAYGROUND UPGRADE	£21,032
336/0	MOWBRAY COMMUNITY FACILITY	£5,000
342/0	EMR - NHH HEATING	£6,232
343/0	EMR - RMH LIFT	£10,000
	RESTRICTED (RINGFENCED) RESERVES	
335/0	CAPITAL RECEIPT	£25,000
340/0	COMMUNITY INFRASTRUCTURE LEVY 2022/2023	£10,996
344/0	COMMUNITY INFRASTRUCTURE LEVY 2025/2026	£90
		£520,377

North Horsham Parish Council - Intermediate Review Request

1) Provide:

a. Details of the arrangements for monitoring actual performance against the budget for the period 1 April 2025 to 31 March 2026

A monthly comparison of income and expenditure compared to Budget is completed, and a written report added, to support the figures.

The comparisons are included in the reports to all meetings of the Full Council, Finance & Administration Committee and Property Committee. In addition, a comparison of the personnel elements of the budget only are included in the report to the meetings of the Personnel Committee.

An example of the full report, as at 30th September 2025 (mid-point in year) is attached as **Appendix 1**.

A detailed Income and Expenditure report, which includes both last year's spend, the current year budget and the variance from the budget figure, as produced by RBS, is also circulated to the Full Council, Finance & Administration Committee and the Property Committee (by email for the latter). An example also at 30th September 2025 is attached as **Appendix 2**.

b. Evidence of such monitoring

With all Committees and Full Council meeting bi-monthly, depending on when the Council/Committee meet, the reports will go to different meetings.

The reports as referred to in 1a (year to 30th September 2025) were referred to the Full Council and the Finance and Administration Committee.

The evidence of the reporting may be done by referring to the Reports and Minutes for each of the appropriate Committees, as published on the website at <https://northhorsham-pc.gov.uk/your-council/meeting-papers/> .

For the example referred to in 1a, these may be viewed as follows :-

Full Council 6th November 2025 (Report : Item 11) - <https://northhorsham-pc.gov.uk/wp-content/uploads/2025/11/combined-report-and-appendices-inc-corr-list-2.pdf>

Full Council 6th November 2025 (Min. FC/81/25) - <https://northhorsham-pc.gov.uk/wp-content/uploads/2026/01/6-minutes-06.11.25.pdf>

Finance & Administration Committee (Report : Item 6) - <https://northhorsham-pc.gov.uk/wp-content/uploads/2025/10/combined-report-and-appendices-23.10.25.pdf>

Finance & Administration Committee (Min. FA/30/25) - <https://northhorsham-pc.gov.uk/wp-content/uploads/2025/12/5-finance-mins-23.10.25.pdf>

2) Provide evidence of where the Standing Orders, Financial Regulations and Code of Conduct have been adopted or reviewed in the year (1 April 2025 to 31 March 2026), or details as to why this has not been done this year and the date of the last review.

The Standing Orders are reviewed annually by Full Council in July.

Report (including reviewed Standing Orders) : Item 12.1

<https://northhorsham-pc.gov.uk/wp-content/uploads/2025/07/combined-files-for-emailing-website-inc-correspondence-list-2.pdf>

Minutes (Min. FC/37.1/25)

<https://northhorsham-pc.gov.uk/wp-content/uploads/2025/09/4-minutes-03.07.25.pdf>

The Finance Regulations are reviewed annually by Full Council in July, following consideration by the Finance & Administration Committee the previous month

Finance & Administration Committee Report (including reviewed FR) : Item 10

<https://northhorsham-pc.gov.uk/wp-content/uploads/2025/06/12.06.25-combined-report-and-appendices.pdf>

Finance & Administration Committee Minutes (Min. FA/10/25)

<https://northhorsham-pc.gov.uk/wp-content/uploads/2025/08/3-finance-mins-12.06.25.pdf>

Full Council Report : Item 12.2

<https://northhorsham-pc.gov.uk/wp-content/uploads/2025/07/combined-files-for-emailing-website-inc-correspondence-list-2.pdf>

Full Council (Min FC/37.2/25)

<https://northhorsham-pc.gov.uk/wp-content/uploads/2025/09/4-minutes-03.07.25.pdf>

The Code of Conduct is now reviewed annually by Full Council in July.

Report (including reviewed Code) : Item 14

<https://northhorsham-pc.gov.uk/wp-content/uploads/2025/07/combined-files-for-emailing-website-inc-correspondence-list-2.pdf>

Minutes (Min. FC/39/25)

<https://northhorsham-pc.gov.uk/wp-content/uploads/2025/09/4-minutes-03.07.25.pdf>

3) Provide:

- a. A copy of the terms and scope of engagement of the internal auditor. If none, provide details as to why such items are not in place**

Attached as **Appendix 3**.

- b. Dates of any reports provided by them (other than completion of the AGAR). If none, provide details as to why such items are not in place.**

As is usual, two reports were undertaken during the 2025/26 year; an interim and a final audit.

The Interim Audit was undertaken on 4th November 2025 with the report received and noted by the Finance & Administration Committee at the meeting held 4th December 2025 (Min. FA/47/25 refers).

The Final Audit was undertaken on 29th April 2026 and the final report will be received by Full Council at the Annual Meeting of the Council scheduled for 14th May 2026.

4) Provide:

- a. A confirmation that all internal and external reports received during the year (1 April 2025 to 31 March 2026) have been placed before and considered by the Council;**

The External Auditor's Certificate for the previous year was received by Council in the 2025/26 year at the meeting held 4th September 2025

Report (Item 14) : <https://northhorsham-pc.gov.uk/wp-content/uploads/2025/09/combined-report-and-appendices-v2-1.pdf>

Minutes FC/62/25 : <https://northhorsham-pc.gov.uk/wp-content/uploads/2025/11/5-minutes-04.09.25.pdf>

The Internal Interim Report was received by the Finance & Administration Committee at the meeting held 4th December 2025.

Report (Item 9) : <https://northhorsham-pc.gov.uk/wp-content/uploads/2026/02/combined-report-and-appendices.pdf>

Minutes FA/47/25 : <https://northhorsham.wordpress.com/wp-content/uploads/2026/05/6-finance-mins-04.12.25.pdf>

The Minutes of the Finance & Administration Committee Meeting held 4th December 2025 were received and ratified at the Full Council Meeting held 8th January 2026.

Minutes FC/94.1/26 : <https://northhorsham-pc.gov.uk/wp-content/uploads/2026/03/1-minutes-08.01.26-1.pdf>

- b. An extract of the minute(s) in the year in relation to this.**

External Audit Certificate 2024/25 :

FC/62/25 Annual Governance and Accountability Return (AGAR) 2024/25 Members NOTED the completed External Auditor's certificate for the 2024/25 financial year, as circulated with the Clerk's report, which had been received on 16th July 2025 and published on the Parish Council website the same day, as well as posted on the noticeboards. Furthermore, Members NOTED the comments regarding the review of the Code of Conduct and whilst noting that the Parish Council was not identified as a Principal Council, for the avoidance of any doubt and with the impending Local Government Reorganisation, it was AGREED to change the review of the Code of Conduct to an annual basis with the next review due in July 2026. Finally, Members NOTED the publication of the Notice of Conclusion of Audit 2024//25 on both the Parish Council website and noticeboards.

Internal Interim Report 2025/26

FA/47/25 Internal Audit Report 2025/26 (Interim) Members NOTED the document as circulated with the Clerk's report and that this contained no comments or recommendations.

1. Finance Report to show income, expenditure and reserves to 30th September 2025

Funding at 30th September 2025

Precept (full year)	401,537
Environmental Grant	6,376
Donation for Interpretation Board	927
Total	408,840

Income to 30th September 2025

Cost Centre	Actual income	Annual Budget	Estimated income to 30th September*
Admin	12,036	20,000	10,000
Allotments**	1,092	1000	1,000
North Heath Hall	40,126	73,000	36,500
Holbrook Tythe Barn	18,727	46,000	23,000
Multi Court Lettings	10,995	28,000	14,000
Roffey Millennium Hall	36,738	78,000	39,000
Total	119,714	246,000	123,500

Expenditure to 30th September 2025

Cost Centre	Actual Expenditure	Annual Budget	Estimated expenditure to 30th September*
Admin	30,565	59,810	29,905
Grants	1,819	10,000	5,000
Burial***	3,730	7,900	3,950
Personnel	184,594	390,150	195,075
Allotments	598	1,940	970
Amenity, Recs and Open Spaces	35,919	68,100	34,050
North Heath Hall	15,142	35,980	17,990
Holbrook Tythe Barn	10,224	25,880	12,940
Roffey Millennium Hall	22,033	51,270	25,635
Total	304,624	651,030	325,515

*Total cost centre budget for 2025/26 divided by 6/12th.

**Allotment invoices are sent out annually. The full income is expected by the end of April.

*** Paid quarterly in Months 2,5,8 & 11

Income

Whilst the gap between anticipated and expected overall income has slightly reduced since the end of August and sits at 3% below the estimated budget, the situation with the halls shows an increase in the deficit to 5% between the actual and the estimated income at the end of month 6 in 2025/26. However, when compared to this time last year, the income from the halls is 5% higher but this is offset by interest received which has reduced.

Expenditure

There has been a slight reduction in the underspend which is 6% at the end of the month, compared to approx. 9% lower than anticipated at the end of month 5.

Reserves

As at 30th September 2025 remaining funds, including the full year precept payment received, together with General Reserves, stood at £464,822.

In addition, there continues to be Earmarked Reserves of £243,485, the same as there was at the end of month 5, as there has been no expenditure from Earmarked Reserves during August.

Summary

Income is slightly below budget, primarily due to the levels of income from both Holbrook Tythe Barne and Roffey Millennium Hall, with expenditure broadly in line with the expectation at the end of month 6.

08/10/2025

North Horsham Parish Council

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

Month No: 6

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Administration								
1008 Miscellaneous Income	5,025	25	0	(25)			0.0%	
1011 S106 Funding Smart Tvs (RMH)	2,805	0	0	0			0.0%	
1176 Precept	380,247	401,537	401,537	0			100.0%	
1196 Interest Received	28,824	12,011	20,000	7,989			60.1%	
Administration :- Income	416,901	413,573	421,537	7,964			98.1%	0
4007 Councillors Training	90	45	1,000	955		955	4.5%	
4008 Councillors Expenses	6,339	3,084	7,000	3,916		3,916	44.1%	
4021 Telephone/Fax/Internet	2,827	1,403	3,400	1,997		1,997	41.3%	
4022 Postage	691	356	840	484		484	42.4%	
4023 Stationery and Printing	733	309	1,600	1,291		1,291	19.3%	
4024 Subscriptions	3,210	3,456	3,400	(56)		(56)	101.6%	
4025 Insurance	15,296	4,233	15,500	11,267		11,267	27.3%	
4028 IT Costs	3,547	2,380	3,600	1,220		1,220	66.1%	
4029 Website Maintenance	264	80	200	120		120	40.0%	
4032 Publicity/Marketing	0	0	500	500		500	0.0%	
4033 Newsletter	892	441	920	479		479	47.9%	
4038 Office Equipment Maint.	517	258	950	692		692	27.2%	
4051 Bank Charges	78	82	350	268		268	23.5%	
4053 PWLB Loan Charges	10,231	4,930	5,000	70		70	98.6%	
4057 External Audit Fees	1,430	0	1,500	1,500		1,500	0.0%	
4058 Professional Services	2,278	2,445	2,500	55		55	97.8%	
4059 Internal Audit Fees	399	(138)	450	588		588	(30.6%)	
4100 Chairman's Allowance	0	0	400	400		400	0.0%	
4120 Roffey Hall Equipment	460	288	700	412		412	41.2%	
4122 Office Equipment	4,323	707	2,000	1,293		1,293	35.4%	
4123 VE Day 80	0	1,204	2,000	796		796	60.2%	
4246 Solar Power HTB	16,688	0	0	0		0	0.0%	
4247 Youth Provision	5,000	5,000	6,000	1,000		1,000	83.3%	
4256 S106 Smart Tvs (RMH)	2,805	0	0	0		0	0.0%	
Administration :- Indirect Expenditure	78,099	30,565	59,810	29,245	0	29,245	51.1%	0
Net Income over Expenditure	338,803	383,008	361,727	(21,281)				
103 Grants								
4155 Other Grants and Donations	7,711	1,819	10,000	8,181		8,181	18.2%	
Grants :- Indirect Expenditure	7,711	1,819	10,000	8,181	0	8,181	18.2%	0
Net Expenditure	(7,711)	(1,819)	(10,000)	(8,181)				

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

Month No: 6

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>104 Burial</u>								
4101 Burial Charges	7,461	3,730	7,900	4,170		4,170	47.2%	
Burial :- Indirect Expenditure	7,461	3,730	7,900	4,170	0	4,170	47.2%	0
Net Expenditure	(7,461)	(3,730)	(7,900)	(4,170)				
<u>106 Personnel</u>								
4001 Salaries/NI/Pensions	346,734	181,790	382,000	200,210		200,210	47.6%	
4003 Payroll Admin Charge	1,363	(0)	1,400	1,400		1,400	0.0%	
4009 Staff Expenses/Mileage	3,368	2,262	4,500	2,238		2,238	50.3%	
4010 Staff Training	650	195	1,600	1,405	1,394	11	99.3%	
4030 Recruitment Advertising	88	216	250	34		34	86.4%	
4067 Protective Clothing	64	131	400	269		269	32.9%	
Personnel :- Indirect Expenditure	352,267	184,594	390,150	205,556	1,394	204,162	47.7%	0
Net Expenditure	(352,267)	(184,594)	(390,150)	(205,556)				
<u>301 Allotments</u>								
1050 Allotment Rents	1,108	1,092	1,000	(92)			109.2%	
Allotments :- Income	1,108	1,092	1,000	(92)			109.2%	0
4012 Water Rates	147	24	410	386		386	5.9%	
4102 Allotment Rent	300	275	300	25		25	91.7%	
4200 Grass cutting	406	299	810	511		511	36.9%	
4259 Allotment Maintenance	17	0	420	420		420	0.0%	
Allotments :- Indirect Expenditure	870	598	1,940	1,342	0	1,342	30.8%	0
Net Income over Expenditure	238	494	(940)	(1,434)				
<u>302 Amenity, Recs & Open Sp</u>								
1100 Grants Received	12,274	7,303	12,274	4,971			59.5%	
Amenity, Recs & Open Sp :- Income	12,274	7,303	12,274	4,971			59.5%	0
4019 Window Cleaning	860	539	1,200	661		661	45.0%	
4200 Grass cutting	14,658	11,575	22,400	10,825		10,825	51.7%	
4250 Bus Shelter Repairs	1,945	1,118	2,100	982		982	53.2%	
4251 Play Area & M Crts Maint	3,181	6,264	9,100	2,836	900	1,936	78.7%	
4252 Open Spaces	9,827	3,616	11,600	7,984	270	7,714	33.5%	
4253 Litter Warden/Clearance	610	169	1,100	931		931	15.4%	
4254 Community Services - Dog Bins	2,299	1,183	2,700	1,517		1,517	43.8%	
4255 Street Lighting - Maint/Supply	2,252	3,529	6,900	3,371		3,371	51.1%	
4258 Multicourts Maintenance	3,188	3,285	5,100	1,815		1,815	64.4%	

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

Month No: 6

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4260 Workshop	132	0	500	500		500	0.0%	
4302 Notice Board Maintenance	258	162	900	738		738	18.0%	
4303 Festive Lighting	4,200	4,480	4,500	20		20	99.6%	
Amenity, Recs & Open Sp :- Indirect Expenditure	43,410	35,919	68,100	32,181	1,170	31,011	54.5%	0
Net Income over Expenditure	(31,136)	(28,616)	(55,826)	(27,210)				
6001 less Transfer to EMR	660	0	0	0				
Movement to/(from) Gen Reserve	(31,796)	(28,616)	(55,826)	(27,210)				
<u>401 North Heath Hall</u>								
1000 Hall Lettings	76,339	40,126	73,000	32,874			55.0%	
North Heath Hall :- Income	76,339	40,126	73,000	32,874			55.0%	0
4011 NNDR	6,508	2,929	8,200	5,271		5,271	35.7%	
4012 Water Rates	911	490	1,100	610		610	44.6%	
4014 Electricity	3,790	1,536	3,100	1,564		1,564	49.6%	
4015 Gas	4,586	2,077	6,300	4,223		4,223	33.0%	
4016 Caretaking Materials	948	734	1,700	966		966	43.2%	
4017 Refuse Bin Clearance	906	495	1,000	505		505	49.5%	
4018 Sanitary Waste	272	142	290	148		148	49.1%	
4019 Window Cleaning	648	378	820	442		442	46.1%	
4034 Maintenance - Electrical	1,809	420	1,800	1,380		1,380	23.3%	
4035 Maintenance - Elect Eqp Insp	2,036	377	1,100	723		723	34.2%	
4036 Maintenance - General	2,593	865	2,700	1,835	812	1,023	62.1%	
4037 Maintenance - Fire Alarm Syst	530	420	690	270		270	60.9%	
4039 Maint - Intruder Alarm	950	950	1,200	250		250	79.2%	
4041 Maintenance - Fire Extg Insp	143	0	190	190		190	0.0%	
4042 Maintenance - Gas Boiler etc	845	494	1,000	506		506	49.4%	
4044 Maintenance - Partition Wall	782	395	1,100	705		705	35.9%	
4061 Legionella Testing	325	325	480	155		155	67.6%	
4063 Maintenance - Plumbing	717	0	760	760		760	0.0%	
4065 Fire Prevention Sundries	674	0	120	120		120	0.0%	
4066 Keyholder Services	180	90	330	240		240	27.3%	
4500 Internal Redecorations	2,000	2,025	2,000	(25)		(25)	101.3%	
North Heath Hall :- Indirect Expenditure	32,154	15,142	35,980	20,838	812	20,026	44.3%	0
Net Income over Expenditure	44,185	24,984	37,020	12,036				
<u>402 Holbrook Recreation Centre</u>								
1000 Hall Lettings	42,774	18,727	46,000	27,273			40.7%	
1010 Multi Court Lettings	28,089	10,995	28,000	17,005			39.3%	
Holbrook Recreation Centre :- Income	70,863	29,722	74,000	44,278			40.2%	0

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

Month No: 6

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4011 NNDR	3,493	1,747	4,700	2,953		2,953	37.2%	
4012 Water Rates	1,034	769	1,600	831		831	48.0%	
4014 Electricity	3,681	989	4,200	3,211		3,211	23.5%	
4015 Gas	2,406	458	1,800	1,342		1,342	25.5%	
4016 Caretaking Materials	1,096	479	1,700	1,221		1,221	28.2%	
4017 Refuse Bin Clearance	859	495	980	485		485	50.5%	
4018 Sanitary Waste	354	183	370	187		187	49.6%	
4019 Window Cleaning	284	142	530	388		388	26.7%	
4034 Maintenance - Electrical	0	157	1,300	1,143		1,143	12.1%	
4035 Maintenance - Elect Eqp Insp	616	377	690	313		313	54.6%	
4036 Maintenance - General	1,229	650	2,200	1,550	800	750	65.9%	
4037 Maintenance - Fire Alarm Syt	420	420	700	280		280	60.0%	
4039 Maint - Intruder Alarm	950	950	1,100	150		150	86.4%	
4041 Maintenance - Fire Extg Insp	18	0	190	190		190	0.0%	
4042 Maintenance - Gas Boiler etc	212	199	580	381		381	34.2%	
4061 Legionella Testing	295	310	450	140		140	68.8%	
4063 Maintenance - Plumbing	395	71	850	779		779	8.4%	
4065 Fire Prevention Sundries	688	0	110	110		110	0.0%	
4066 Keyholder Services	305	140	330	190		190	42.4%	
4500 Internal Redecorations	320	1,690	1,500	(190)		(190)	112.7%	
Holbrook Recreation Centre :- Indirect Expenditure	18,655	10,224	25,880	15,656	800	14,856	42.6%	0
Net Income over Expenditure	52,208	19,498	48,120	28,622				
403 Roffey Millennium Hall								
1000 Hall Lettings	73,451	34,241	78,000	43,759			43.9%	
1004 Equipment Sale/Sundry Income	1,774	875	0	(875)			0.0%	
1006 Refreshment Sale Income	2,470	1,622	0	(1,622)			0.0%	
Roffey Millennium Hall :- Income	77,695	36,738	78,000	41,262			47.1%	0
4011 NNDR	7,090	3,865	8,500	4,636		4,636	45.5%	
4012 Water Rates	2,148	1,239	1,800	561		561	68.8%	
4014 Electricity	9,840	4,079	7,300	3,221		3,221	55.9%	
4015 Gas	7,095	1,735	8,100	6,365		6,365	21.4%	
4016 Caretaking Materials	1,177	2,251	3,900	1,649		1,649	57.7%	
4017 Refuse Bin Clearance	1,982	1,237	2,200	963		963	56.2%	
4018 Sanitary Waste	272	142	290	148		148	49.1%	
4019 Window Cleaning	790	519	1,200	681		681	43.3%	
4020 Refreshment Sale Cost/Sundries	637	311	510	199		199	61.0%	
4034 Maintenance - Electrical	2,545	403	2,700	2,297		2,297	14.9%	
4035 Maintenance - Elect Eqp Insp	1,027	377	640	263		263	58.9%	

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

Month No: 6

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4036 Maintenance - General	4,278	614	3,900	3,286	1,763	1,522	61.0%	
4037 Maintenance - Fire Alarm Syst	607	420	650	230		230	64.6%	
4039 Maint - Intruder Alarm	950	972	1,200	229		229	81.0%	
4040 Maintenance - Elevator	698	973	880	(93)		(93)	110.6%	
4041 Maintenance - Fire Extg Insp	91	94	270	176		176	34.8%	
4042 Maintenance - Gas Boiler etc	978	283	1,200	917		917	23.5%	
4044 Maintenance - Partition Wall	375	0	700	700		700	0.0%	
4061 Legionella Testing	335	330	550	220		220	59.9%	
4062 Air Conditionaig Maintenance	270	0	360	360		360	0.0%	
4063 Maintenance - Plumbing	1,286	98	1,600	1,502		1,502	6.2%	
4064 Lightning Conductor Works	195	0	360	360		360	0.0%	
4065 Fire Prevention Sundries	726	0	130	130		130	0.0%	
4066 Keyholder Services	270	90	330	240		240	27.3%	
4500 Internal Redecorations	1,980	2,003	2,000	(3)		(3)	100.1%	
Roffey Millennium Hall :- Indirect Expenditure	47,642	22,033	51,270	29,237	1,763	27,473	46.4%	0
Net Income over Expenditure	30,053	14,704	26,730	12,026				
<u>901 Earmarked Reserves</u>								
4900 Repairs & Renewals Reserve	113,109	20,053	0	(20,053)		(20,053)	0.0%	20,053
4901 VAT Contingency	0	14,643	0	(14,643)		(14,643)	0.0%	14,625
Earmarked Reserves :- Indirect Expenditure	113,109	34,696	0	(34,696)	0	(34,696)		34,678
Net Expenditure	(113,109)	(34,696)	0	34,696				
6000 plus Transfer from EMR	113,109	34,696	0	(34,696)				
Movement to/(from) Gen Reserve	0	0	0	0				
Grand Totals:- Income	655,180	528,554	659,811	131,257			80.1%	
Expenditure	701,378	339,321	651,030	311,709	5,939	305,770	53.0%	
Net Income over Expenditure	(46,197)	189,233	8,781	(180,452)				
plus Transfer from EMR	113,109	34,696	0	(34,696)				
less Transfer to EMR	660	0	0	0				
Movement to/(from) Gen Reserve	66,252	223,929	8,781	(215,148)				



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Our Ref: MARK/NOR002

Mrs S Norman
North Horsham Parish Council
Roffey Millennium Hall
Crawley Road
Horsham
West Sussex
RH12 4DT

31 August 2023

Dear Mrs Norman,

Engagement Letter – Local Authority

We are pleased to accept the instruction to act as internal auditors for the Council and are writing to confirm the terms of our appointment outlined below. The purpose of this engagement letter is to set out the basis on which we are engaged to act as internal auditors and our respective areas of responsibility, it should be read in conjunction with our standard terms and conditions.

We are bound by the ethical requirements of the Association of Chartered Certified Accountants, and accept instructions to act for you on the basis that we will act in accordance with those ethical requirements. A copy of these requirements can be viewed at our offices on request or can be seen at www.accaglobal.com.

1. Period of engagement

- a. This letter is effective for accounting periods up to and including 31st March 2026. (The 2025/26 Council year)
- b. It replaces all previous engagement letters. The previously agreed commencement date for this engagement still applies.
- c. We will deal with matters arising in respect of periods prior to the above period as appropriate.

2. Responsibilities of the Council and Internal auditors

- a. The council is responsible for ensuring that the council maintains adequate accounting records and for preparing financial statements that have been prepared in accordance with current practices and guidelines.
- b. You are also responsible for making available to us, as and when required, all the council's accounting records and all other relevant records and related information, including minutes of all meetings. We are entitled to require from the council's officers and employees such other information and explanations as we think necessary for the performance of our duties as internal auditors.
- c. We have a statutory responsibility to report to the external auditors whether in our opinion the financial statements have been properly prepared in accordance with current practices and guidelines as outlined in JPAG Practitioners guide. In forming this opinion, we shall:
 - i. Review the accounting records and all other relevant records and related information, including minutes of all meetings.
 - ii. If deemed necessary, conduct two or more reviews per annum to verify both the procedural and financial aspects of the council.

- iii. Report to you in writing any such adjustments that we may consider necessary, or those areas where we think your systems may require improvement.
 - iv. Sign off the Annual Governance and Accountability Return (AGAR) as internal auditors.
- d. We have a professional responsibility to report if the financial statements do not comply with applicable proper practices, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified we consider:
- i. whether the departure is required in order for the financial statements to give a true and fair view; and
 - ii. whether adequate disclosure has been made concerning the departure
- e. As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We are likely to request from you, and retain, some information and documentation for these purposes and/or to make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity within a reasonable time, there may be circumstances in which we are not able to proceed with the audit appointment.
- f. The provision of audit services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in audit firms have to comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal audit work. It is not our practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the 'tipping off' provisions of the legislation.

3. Scope of Audit

- a. Our audit will be conducted in accordance with current practices and guidelines, and will include such tests of transactions and of the existence, ownership and valuation of assets and liabilities as we consider necessary.
- b. We shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether proper accounting records have been maintained by the council. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions there from.
- c. The nature and extent of our procedures will vary according to our assessment of the council's accounting system and, where we wish to place reliance on it, the internal control system, and may cover any aspect of the business's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the council's systems but, if such weaknesses come to our notice during the course of our audit which we think should be brought to your attention, we shall report them to you. We accept no duty or responsibility to any other third party as concerns our reports.
- d. As part of our normal audit procedures, we may request you to provide written confirmation of certain oral representations which we have received from you during the course of the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the accounts to your attention that are not adjusted, we shall require written representation of your reasons.
- e. In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including minutes and reports, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the council and to receive notice of all such meetings.
- f. The responsibility of safeguarding the assets of the council and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the council. However, we shall endeavour to plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law or regulations), but our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

- g. Once we have issued/uploaded our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any changes occurring between the date of our report and submission to the external auditor.
- h. We appreciate that the present size of your council may render it uneconomic to create a system of internal control based on the segregation of duties for different functions within each area of the council. In planning and performing our audit work we shall take account of this.

4. Electronic Publication

- a. Where audited financial information is published on a website or by other electronic means, it is your responsibility to ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.
- b. It is your responsibility to ensure there are controls in place to prevent or detect quickly any changes to electronically published information. We are not required to carry out ongoing review of the information after it is first published. The maintenance and integrity of electronically published information is your responsibility and we accept no responsibility for changes made to audited information after it is first posted.

5. Communication

- a. In order to ensure that there is effective two-way communication between us we set out below the expected form and timing of such communications
 - i. We may arrange a meeting to discuss the forthcoming audit prior to the expected start date.
 - ii. We may arrange a meeting to discuss any matters arising from completing the on-site work.
 - iii. We shall of course contact you on a regular basis regarding both audit and other matters.
 - iv. Our report will be issued in .Pdf format via a secure server, which is password protected.

6. Other services

- a. You may request that we provide other services from time to time. We will issue a separate letter of engagement and scope of work to be performed accordingly. Because rules and regulations frequently change you must ask us to confirm any advice already given if a transaction is delayed or a similar transaction is to be undertaken.

7. Limitation of liability

- a. We specifically draw your attention to our standard terms and conditions which set out the basis on which we limit our liability to you and to others.
- b. There are no third Parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter other than the external auditors.

8. Fees

- a. Our fees are calculated using a stand rate per hour, plus disbursements and VAT at the standard applicable rate.
- b. Our fees for the period of your engagement letter are £65 per hour + VAT
- c. Where applicable we charge £0.45p per mile for travel from the auditors home address.
- d. Our fees are payable on presentation of invoice.

9. Cancellation of Services

- a. Services can be cancelled at any time in writing
- b. Cancellation will be effective from the end of the period to which this letter of engagement applies. (para 1a.)
- c. All outstanding fees become payable

10. Agreement of terms

- a. This letter supersedes any previous engagement letter. Once it has been agreed, this letter will remain effective until it is replaced.
- b. If this letter is not in accordance with your understanding of the scope of our engagement or your circumstances have changed, please let us know
- c. This letter should be read in conjunction with the firm's standard terms and conditions.

Yours faithfully,

A large black rectangular redaction box covers the signature area. Above the box, there are faint blue ink scribbles, and below it, a single blue ink flourish is visible.

Mulberry & Co

We confirm that by electronically approving this document we are agreeing that we have read and understood the contents of this letter and related terms and conditions and further agree that it accurately reflects our fair understanding of the services that we require you to undertake.



North Horsham Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement **Tuesday 2nd June 2026**
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:

The Clerk and Responsible Financial Officer
North Horsham Parish Council
Roffey Millennium Hall
Crawley Road
Horsham
West Sussex
RH12 4DT
Telephone 01403 750786

commencing on **Wednesday 3rd June 2026**

and ending on **Tuesday 14th July 2026**

Documents are also published on the Parish Council website <http://www.northhorsham-pc.gov.uk>

3. Local government electors and their representatives also have:
 - The opportunity to question the appointed auditor about the accounting records; and
 - The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

Moore (Ref AP/HD)
Rutland House,
Minerva Business Park,
Lynch Wood,
Peterborough
PE2 6PZ



5. This announcement is made by **Sarah Norman - Clerk to the Council**

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.

NORTH HORSHAM PARISH COUNCIL CODE OF MEMBERS' CONDUCT DISPENSATION SCHEME

*This Dispensation Scheme is adapted from the Horsham District Council
Code of Members' Conduct Dispensation Scheme Constitution issue 39 July 2014
and is in line with Standing Order 13.*

1. Introduction

Parish Councils are responsible for determining requests for a dispensation by a Parish Councillor under Section 33 of the Localism Act 2011. This is because they are a "relevant authority" under section 27(6) (d) of the Act. Under Standing Order 13 this responsibility has been delegated to the Parish Clerk.

In certain circumstances Councillors may be granted a dispensation which enables them to take part in Council business where this would otherwise be prohibited because they have a Disclosable Pecuniary Interest. Provided Councillors act within the terms of their dispensation there is deemed to be no breach of the Code of Conduct or the law.

2. Applicability

The following arrangements for seeking dispensations from prohibitions on participation apply from 1st July 2012. The statutory basis for the Rules is to be found in the Localism Act 2011 sections 33 and 31(1) and (4).

A Member or co-opted Member of the Parish Council can make a written request to the proper officer of the Parish Council who has delegated authority to grant dispensation:-

- (a) relieving the Member or co-opted Member from either or both of the restrictions in section 31(4) of the Localism Act in cases described in the dispensation and/or (b) relieving the Member or co-opted Member from the restrictions in Section 9 of the Code of Conduct in cases described in the dispensation.

3. Existing dispensations

All dispensations granted before 1st July 2012 have ceased to apply.

4. New rules

The old rules for seeking dispensation under the Local Government Act 2000 are now replaced. In future, dispensations may only be granted by the Authority's Proper Officer, acting on a written request from a Member.

5. Legal Criteria

5.1 If a Member or co-opted Member of the Authority (a) is present at a meeting of the Authority, or of any Committee, sub-Committee, joint Committee of the Authority (b) has a Disclosable Pecuniary Interest or Other Registrable Interest in any matter to be considered, or being considered at the meeting, and (c) is aware that the condition in paragraph (b) is met the Member or co-opted Member may not participate in the matter.

5.2 These rules apply:

5.2.1 To either or both of the prohibitions from participation set out in the Localism Act 2011 section 31(4) concerning the matter in which a Member or co-opted Member has a disclosable interest ; and

5.2.2 to prohibitions from participation concerning a matter in which a Member or co-opted Member has an Other Registrable Interest. Section 31(4) of the Localism Act 2011 provided in relation to Disclosable Pecuniary Interests –

“(4) The Member or co-opted Member may not -

- (a) participate or participate further, in any discussion of the matter at the meeting, or
- (b) participate in any vote, or further vote, taken on the matter at the meeting but this is a subject to section 33”

Paragraph 5 of Appendix B of the Code of Member’s Conduct provides in relation to Other Registrable Interests:

1) Where you have an Other Registrable Interest in any business of your Authority -

- (a) you must withdraw from the room or chamber where a meeting considering the business is being held (i) in a case where sub-paragraph (2) applies, immediately after making representations, answering questions or giving evidence; (ii) in any other case, when it becomes apparent that the business is being considered at that meeting; unless you have obtained a dispensation from your Authority.”

5.3. A dispensation can only be granted if after having had regard to all relevant circumstances the Proper Officer:-

5.3.1 Considers that without the dispensation the number of persons prohibited by section 31(4) from participation in any particular business would be so great a proportion of the body transacting the business as to impede the transaction of the business, or

5.3.2 Considers that granting the dispensation is in the interest of persons living in the Authority’s area, or

5.3.3 Considers that it is otherwise appropriate to grant a dispensation.

6. Maximum period

A dispensation will specify the period for which it has effect and the period specified may not last for more than four years from the date of the giving of the dispensation.

7. How to apply for a dispensation

If a Member wishes to seek dispensation to enable him or her to participate in the consideration of a matter from which he or she would be excluded by the provisions of section 31(4) of the Localism Act 2011 or the Code, he or she should write to or email the Clerk a request for a dispensation explaining why it is desirable for a dispensation to be granted as soon as possible before the

meeting, or failing that, at the start of the meeting for which the dispensation is required.

8. Records

The Proper Officer will formally notify the Councillor of their decision and reasons in writing at the earliest opportunity and in any event within five working days of the decision. The Proper Officer will keep a formal record with the Register of Members' interests and provide a copy to the District Council's Monitoring Officer.

9. Consideration of an application for dispensation

The following is a summary of what might be regarded as good practice in considering and application for a dispensation:-

9.1 Dispensations should be granted only in exceptional circumstances.

9.2 Dispensations cannot be granted other than in the circumstances set out in the Localism Act 2011 section 33(2) set out in paragraph 4.3 above

9.3 A dispensation cannot authorise a Member to act unlawfully.

9.4 Any dispensation that has already been granted will be ignored when applying the legal criteria in paragraph 4.

9.5 The interest of the Member seeking the dispensation will be balanced against the potential effect of the outcome of the vote if the Member is unable to participate.

9.6 A dispensation may be granted to enable a Member to speak only or to speak and vote.

9.7 A dispensation should not be granted when the dispensation would conflict with the general principles which underlie the Code of Members' Conduct :-

9.7.1 Selflessness - Holders of public office should act solely in terms of the public interest.

9.7.2 Holders of public office must avoid placing themselves under any obligation to people or organisations that might try to inappropriately influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

9.7.3 Objectivity - Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

9.7.4 Accountability - Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

- 9.7.5** Openness - Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for doing so.
- 9.7.6** Honesty - Holders of public office should be truthful.
- 9.7.7** Leadership - Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.
- 9.8** Dispensation should not be granted where the nature of the Member's interest would damage public confidence in the conduct of the Authority's business were the dispensation to be granted.
- 9.9** If a dispensation is granted it should usually be for one specific item of business at one meeting of the Authority.
- 9.10** Consideration must take account of any legal requirement or statutory guidance issued by Department for Communities and Local Government.
- 9.11** Section 31(4) of the Localism Act 2011 does not apply in relation to anything done for the purposes of deciding whether to grant a dispensation under this section.
- 10. Disclosure of Decision**
Any Councillor who has been granted a dispensation must declare the nature and existence of the dispensation before the commencement of any business to which it relates.
- 11. Help**
Further assistance can be obtained from the Parish Clerk.

Adoption/ Review

Adopted July 2012

Last Reviewed **May 2026**

Next review May **2028** unless there are changes that necessitate bringing the review date forward.

Notes from the Community Infrastructure Levy (CIL) Working Party Meeting held at Roffey Millennium Hall on Thursday 30th April at 11.30am

In attendance:-

Cllr. R Knight - representing the Property Committee
Cllr. D. Searle - representing the Planning, Environment and Transport Committee
Cllr. J Smithurst - representing the Finance and Administration Committee

Clerk - Sarah Norman; Deputy Clerk - Lisa Underwood

1. **Elect a Chairman**

Cllr. Knight was elected as the Chairman for the Meeting.

2. **Apologies**

There were no apologies.

3. **To receive and accept the Notes of the last meeting on 10th December 2025**

The Notes as previously circulated were accepted.

4. **Income and Expenditure - to receive an update including possible future receipts**

Members **NOTED** that, after all expenditure to date and accounting for the £5,000 initial contribution to the outdoor gym equipment, CIL money remaining available was £14,432.33. With regard to the outdoor gym equipment it was **AGREED** to **RECOMMEND** to Council that as no progress had been made on funding for outside gym equipment and due to the high level of costs and the potential low usage of the equipment, this sum be released for general use.

5. **Receive an update on projects already agreed**

The bike racks at RMH were installed earlier in the year and were being well used.

6. **To consider any potential future projects**

6.1 The Clerk referred to recent correspondence from a resident regarding speeding traffic in Rusper Road and that, if the PET Committee were to recommend the installation of Speed Indicator Devices (SIDs), CIL funding could be used to purchase the equipment following the necessary recommendation to Council.

6.2 Following last year's approach to all schools in the area highlighting the availability of CIL Funds for extra curricula/enrichment activities and projects, to which only Holbrook Primary School responded, it was **AGREED** to **RECOMMEND** to Council that the exercise be repeated again and this time include the Bohunt Primary School which opened in 2025 and also 4TheYouth, the local youth services provider. As before, any funding would have to be used for capital expenditure.

7. **To make recommendation to Council of projects to be undertaken using available funds**

The Working Party **AGREED** to **RECOMMEND** to Council the following :-

7.1 The £5,000 previously earmarked for outside gym equipment be released for general use

7.2 All primary schools in the Parish, together with 4TheYouth, be contacted to raise awareness of the availability of CIL Funding and invited to make a request for capital expenditure to be used for extra curricula/enrichment activities and projects.

8. **Date of next meeting**

It was **NOTED** that the next Working Party meeting would be held in October/November 2026 - exact date to be confirmed. However, if responses are received from the schools before the next scheduled date, an additional meeting may also be held.

There being no other business the Meeting closed at 12.05pm

North Horsham Parish Council Meeting on 14th May 2026

Correspondence List 1 from 5th March to 6th May 2026

Below is a list of correspondence received at the Parish Council Office which has been circulated via email to all Councillors.

1.	<p><u>West Sussex County Council</u></p> <ul style="list-style-type: none"> • News Release : Picture Books to Shout About! Award for 2026 • Major Projects Update • West Sussex Recycles: Food Waste Action Week • Residents' eNewsletter: Recycling special • News Release : West Sussex County Council continues to invest in improving highways • News release : Supporting domestic abuse survivors in West Sussex • News Release : New energy projects due to power up this year in West Sussex • WSCC - News Release : Little Teeth, Big Smiles - A West Sussex campaign to protect children's teeth • News Release : Funding confirmed for bus service improvements and bus infrastructure in West Sussex • News Release : West Sussex County Council urges minister to make primary schools smartphone-free • News Release : Libraries special centenary year recognised with regional award • News Release : Council's Highways teams repair more potholes as numbers rise across West Sussex • Upcoming WSCC Bus Stop Improvement Programme (BSIP) • News Release : Renewed Adult Social Care Strategy for West Sussex focuses on early support • News Release : West Sussex sets out a 'clear vision for SEND' in new strategy • News Release : Government makes announcement on future of local government in West Sussex • News Release : Revive soil conditioner compost available from all West Sussex Recycling Centres early spring • News Release : Growth Deals are delivering for West Sussex residents • Residents' eNewsletter : What's on this Easter, council reorganisation, Better Roads, and more! • News Release : Changing Futures Sussex celebrates major impact for adults facing multiple disadvantage • News Release : County Council backs strengthened action on Violence Against Women and Girls • News Release : West Sussex County Council's commitment to supporting young carers • Highways, Transport and Planning - News and Update • West Sussex Recycles: Recycling at Easter • News Release : Inaugural meeting of the Sussex & Brighton Strategic Authority • News Release : Candidates for county council election confirmed • Resident's eNewsletter - local election special edition • News Release : A29 Pulborough closure update
2.	<p><u>Horsham District Council</u></p> <ul style="list-style-type: none"> • Horsham District Local Plan Examination Hearings • News Release : Council announces new examination dates for Horsham District Local Plan 2023-2040 • Examination of the Horsham Local Plan - Notification of Hearings • HDC Members' Bulletin February 2026 (via Cllr B Walters)

	<ul style="list-style-type: none"> • News Release : Harnessing 5G for the countryside - Council visits Brinsbury College • News Release : New Bronze Age display for Horsham Museum and Art Gallery • Latest News: New Local Plan examination dates; Council visit to Brinsbury College; Easter in Horsham District • Horsham District's Community Climate Fund opening in April • News Release : Council secures permanent protection for Horsham Park • Examination of the Horsham Local Plan - Inspector's Hearing Documents • Important - pre-election period guidance • News Release : Council adopts new 2026/27 Annual Plan for Horsham District • News Release : Council set to approve a major new leisure and wellbeing strategy for Horsham District • News Release : Capitol Horsham's refurbishment on track for November re-opening • Supplementary guidance on Hearing statements - Examination of the Horsham Local Plan • News Release : Improvement projects announced to create a 'Better Billingshurst' • News Release : Council visits life science industry experts Barrington Jones • News Release : Council collaborates on new affordable rural housing • News Release : Rookwood Golf Course long-term future secured as a leisure facility • News Release : West Sussex Councils issue update on reorganisation decision • News Release : Council approves more new affordable homes for Horsham District • News Release : Council urges landlords to prepare for new Renters' Rights Act • HDC - Latest News: Annual Plan for 2026/27 announced £84,000 investment in community projects Protection secured for Horsham Park The Capitol refurb update • Public feedback drives improvement plans for Horsham's Bishopric area • Latest News: Horsham's Bishopric area update; New homes in Horsham District; Renters' Rights Act; Affordable rural housing • News Release : Introducing a new Parish Council for Horsham • News Release : Get prepared for the upcoming local elections in May • News Release : Council's innovative podcast series wins major community award • News Release : Secure up to £5,000 of Green LEAP funding for your small business • Feedback from Around the District meetings in February • Carbon Literacy training offer for Parish and Neighbourhood/Town Councillors • Latest News: Get prepared for May elections; Council's podcast series wins major award; Calling all market traders in Horsham District • News Release : Broadwood Day of Dance bringing colour and rhythm to Horsham • News Release : Wardens' coach trip for Storrington locals • News Release : Council's Local Plan examination is underway • News Release : New Chairman of Horsham District Council elected • Your Climate and Environment newsletter from Horsham District Council - May 2026
3.	<p><u>National Association of Local Councils (NALC)</u></p> <ul style="list-style-type: none"> • Chief executive's bulletin - 5 March 2026 • Events - 10.03.26 • Chief executive's bulletin - 12 March 2026 • Events - 17.03.26 • Chief executive's bulletin - 19 March 2026 • Events - 24.03.26 • A new toolkit to help you engage with MPs and parliamentarians • Chief executive's bulletin - 26 March 2026 • Chief executive's bulletin - 2 April 2026

	<ul style="list-style-type: none"> • Events - 07.04.26 • Chief executive's bulletin - 9 April 2026 • Chief executive's bulletin - 16 April 2026 • Events - 21.04.26 • Chief executive's bulletin - 23 April 2026 • Chief executive's bulletin - 30 April 2026 • Events - 05.05.26
4.	<u>West Sussex Association of Local Councils (WSALC)</u> <ul style="list-style-type: none"> • Newsletter - Spring 2026 • Training - Dates & Bookings • HALC Draft Minutes - February 26 • Reminder: Introduction to Planning Training - 22nd April
5.	<u>Sussex Police/Neighbourhood Alert/ Neighbourhood Watch/Report Fraud</u> <ul style="list-style-type: none"> • NHW - Accessible Ways to contact 999 [#630078007] • NHW - Air Quality Alert : West Sussex [#630130646] • NHW - Have a Safe Weekend [#631276690] • NHW - Fatal & Serious Injury [#641367748] • NHW - Operation Spotlight [#643561869] • Report Fraud - Criminals stole over £879 million through investment fraud in 2025. [#646118014] • NHW - Our News April 2026 [#648986594] • Sussex Police - Monthly Bulletin : Adur, Worthing & Horsham [#656708325] • NHW - Our News May 2026 is here! [#658817918] • Report Fraud - Stay alert: romance fraud cost UK victims £102M last year. [#660037311]
6.	<u>NHS Sussex</u> <ul style="list-style-type: none"> • News bulletin: 6 March 2026 • News bulletin: 13 March 2026 • News bulletin: 20 March 2026 • News bulletin: 27 March 2026 • Spotlight : 27 April 2026
7.	<u>Office for National Statistics</u> <ul style="list-style-type: none"> • Local statistics update : Your April update Issue 16
8.	<u>Other Correspondence</u> <ul style="list-style-type: none"> • Enquiry: Land opportunity for local children's outdoor therapy service (OATS) • AiRS- Community Building News March 2026 • TfSE - "Transport must reflect lived experiences" – Insights from Women in Transport plus updated SIP • West Sussex Fire & Rescue Service launches new Community Risk Management Plan • Breakthrough Communications - Free assertiveness workshops for your council • GTR - Major engineering work affecting Southern services in the Portsmouth area for six-days from this weekend • High Weald National Landscape - December eNews • ONS - Local statistics update : Your March update Issue 15 • ONS - Electoral registration statistics, UK: December 2025 • SEN SHED - request for support • Horsham Pages North - Including article from NHPC • St Catherine's Hospice - Spring Matters

	<ul style="list-style-type: none">• AiRS - Community Building News April 2026• Sussex Green Living - Donations doubled this week for Sussex Green Living• Mulberry LAS - Updated Training Programme
9.	<p><u>Resident letters</u></p> <ul style="list-style-type: none">• Enforcement of disabled bays in Fitzalan Road (inc response from Clerk)• Speeding vehicles on Ruser Road and request for SID initiative

North Horsham Parish Council Meeting on 14th May 2026

Correspondence List 2 from 6th to 13th May 2026

Below is a list of correspondence received at the Parish Council Office which has been circulated via email to all Councillors.

1.	<p><u>West Sussex County Council</u></p> <ul style="list-style-type: none"> • North Horsham: Public Footpath Nos. 1586 & 3565 – Temporary Closure Notice (Issue nos. 3951315 & 3951314) • North Horsham: Public Footpath No. 1586 – Temporary Closure Notice (Issue no. 3951528) • West Sussex Recycles: Big Fix 2026, Spring Cleaning, and Community Food Hub Extension • News Release : West Sussex County Council election results • Survey of ash trees with ash dieback summer 2026 • News Release : “Fostering is about so much more than providing a bed” - could you provide a loving home for siblings in West Sussex? • News Release : West Sussex residents encouraged to repair, reuse and reduce waste through the Big Fix • Residents eNewsletter : Elections in West Sussex
2.	<p><u>Horsham District Council</u></p> <ul style="list-style-type: none"> • News Release : Making your Parish Council arrangements fit for the future • News Release : Spring summer entertainment programme returns for Horsham • News Release : Council visits leading UK plastics manufacturer Pentagon Plastics • News Release : Horsham Neighbourhood Council service recognised • Latest News: Friday Lates are back! New Chair for Horsham District Council; Local Plan examination underway • News Release : Call all employers! Book a stand now for Horsham District Jobs Fair • Local Election Results May 2026 • CEO HDC - Government launches second consultation on local government reorganisation in Sussex • News Release : Government launches second reorganisation consultation for Sussex
3.	<p><u>National Association of Local Councils (NALC)</u></p> <ul style="list-style-type: none"> • Chief executive's bulletin - 7 May 2026 • Events - 12.05.26
4.	<p><u>West Sussex Association of Local Councils (WSALC)</u></p> <ul style="list-style-type: none"> • Upcoming Training - including Water Compliance & Legionella • Horsham Housing Event - 23 June • Free Big Lunch & Big Help Out Toolkit
5.	<p><u>NHS Sussex</u></p> <ul style="list-style-type: none"> • NHS Surrey and Sussex Spotlight - 11 May 26