

Sutton Courtenay Parish Council

Scheme of Delegation

The Council's Scheme of Delegation authorises the Clerk to the Council/Responsible Finance Officer and Standing Committees to act with delegated authority in the specific circumstances detailed.

Proper Officer and Responsible Finance Officer

- To take action on any issue of such urgency, that it cannot wait until the next normal Council meeting. If circumstances permit, the Clerk would normally be expected to consult the Chairman or Vice Chairman if the Chairman is unavailable and take their view into account.
- To incur expenditure on behalf of the Council, which is necessary to carry out any repair, replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,000.00
- To take any action regarding minor repairs (up to a cost of £2,000.00) and to report the minor matters to the Chairman / Council / Committee Chairman / Committee.

Delegated actions shall be in accordance with Standing Orders and Financial Regulations and in line with directions given by Council from time to time, and shall be reported to the next available Council meeting.

Staffing Committee

It will deal with HR issues and other contractual matter (except the resignation of staff members) and will have delegated authority to make all decisions relating to staff and their employment, except recruiting, termination, and decisions on hours in excess of core hours.

Neighbouring Parish Councils Joint Committee

The Parish Council appoints two Councillors to the committee. The Committee cannot commit the Parish Council to any activity that would incur expenditure without approval of the Full Council. If necessary, an additional or extraordinary meeting would be called.

Recreation Ground bookings

The Clerk can respond to enquiries for bookings of the Recreation Ground (including the skate park) as long as the booking is free of charge and does not interfere with the licenses in place with Sutton Courtenay Football Club, and to be mindful of public access at all times.

Summer break payments

During the first two weeks of August, the Clerk would circulate the monthly receipts and payment report to Councillors, along with copies of the invoices to be paid and organises for two Councillors to authorise the payments. (All payments must comply with the existing Financial Regulations.)

Summer break planning

If notification of a planning application is received in July or early August and an extension cannot be agreed to allow the application to be considered at the September meeting that

the Clerk circulates the application to all Councillors and then seeks guidance from the Planning working group before replying to the application on behalf of the Council.

Delegation – Limitations

All decisions taken under delegated authority will be in accordance with the Councils Standing Orders and Financial regulations and this Scheme of Delegation, and where applicable any other rules/regulations and legislation. All decisions will be reported to the first appropriate Council meeting.

The Council may delegate the power to make individual decisions on individual items to the Proper Officer/Responsible Finance Officer and its Committees as and when appropriate.

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The Society of Local Council Clerks is a company limited by guarantee and registered in England and Wales with company registration number 10566132. Registered office: 8, The Crescent, Taunton, Somerset TA1 4EA.

Staffing committee:

Membership: 4 Members including the Chairman and Vice Chairman

- Cllrs Rita Atkinson, Rob Dalby, Jason Warwick and Lia Plowman.

- Named subs: Joanna O'Callaghan and Ian Pratley

Quorum: The quorum shall be 3 Members

Terms of Reference:

- To exercise the powers of Sutton Courtenay Parish Council in all policy matters, rules pertaining to discipline, staff grievances, health and safety at work and conditions of service that are required to be dealt with by the Council.
- The appointment of all Officers, in consultation with the Clerk.

Notes:

- The Clerk shall report any leave of absence (whether sickness or annual leave) to the Chairman or if they are not available the Vice Chairman. All other matters will be dealt with by the Committee.
- ~~(If additional Officers are appointed.)~~ The Clerk shall be responsible for the day-to-day management of Officers, appointments, disciplinary procedures and Health & Safety at Work.

Working groups: (Lead person highlighted in bold)

Communication:	Cllrs Rob Dalby, Paul Galliver, Joanna O'Callaghan, Ian Pratley, Hugo Raworth.
Council Plan Monitoring:	Cllrs Rita Atkinson, Rob Dalby, Cathy King , Joanna O'Callaghan, Jason Warwick.
Planning:	Cllrs Rita Atkinson , Paul Galliver, Ian Pratley, Hugo Raworth. <i>Plus Robin Draper, Russell Harmen, David Hignell, Simon Lazare and Peter Stevens.</i>
Recreational Amenities:	Cllrs Rita Atkinson , Joanna O'Callaghan, Ian Pratley, Jason Warwick. <i>Plus June Dunton, Tim Twaits, Simon Lazare, Lyn Hodder and Tim Dalby.</i> (Covers all areas of Council land, includes potential new recreational facilities, defibs, and Rights of Way.)
Village Green barriers:	Cllrs Rita Atkinson, Joanna O'Callaghan, Lia Plowman , Ian Pratley, Hugo Raworth.
Speed Indicator Devices:	Cllrs Rob Dalby, Joanna O'Callaghan, Hugo Raworth, Jason Warwick.

Financial oversight: Cllr Rob Dalby

Areas of interest: (There are not essential.)

Cemetery:

Defibs:

Environment:

Speed Indicator Devices:

External committees: (If there is not a named person then the invitation goes to all Cllrs.)

Didcot Garden Town Board – Parish Council Working Party	1	Lia Plowman
Didcot Local Cycling & Walking Infrastructure Plan (LCWIP)	1	Cathy King
FCC Liaison Committee	2	Rob Dalby Joanna O’Callaghan
Millennium Common Management Committee <i>In person, daytime</i>	1	Joanna O’Callaghan
Milton Park Liaison Committee	2	Rita Atkinson Jason Warwick
Neighbouring Parish Councils Joint Committee (HIF1) —no longer meets There is now a HIF1 Working Group hosted by Olly Glover MP	2	Rita Atkinson Hugo Raworth
Oxfordshire Parish Transport Representatives (PTR)	1	
RWE Local Liaison Committee (Didcot Power Station)	1	Rita Atkinson (sub Jason Warwick)
UKAEA Technology <i>in person, daytime</i> - Culham Local Liaison Committee - Harwell Local Liaison Committee	1 for both	Lia Plowman

Trusts:

- *Village Hall 300213 (1 person) Cllr Rob Dalby – Will be closed during the year.*
- The Parochial Charities 235924 (4 years from February 2023, 4 people)
Cllrs Rita Atkinson and Joanna O’Callaghan. Plus *William Hanks* and *David Hignell*
- Sutton Courtenay (National Power) Trust 1075049 (can be all Cllrs) Rita Atkinson, Rob Dalby, Paul Galliver, Cathy King, Joanna O’Callaghan, Lia Plowman, Ian Pratley, Hugo Raworth, and Jason Warwick.

Sutton Courtenay Parish Council

Item 13 Subscriptions

Society of Local Council Clerks (SLCC) for Clerk and Assistant Clerk
National Association of Local Councils (NALC) & Oxfordshire Association of Local Councils (OALC)
Institute of Cemetery and Crematorium Management (ICCM)
Parish Online (website & mapping software)
Wilts & Berks Canal Trust (local charity)

Item 14 Standing Orders and Direct Debits

Clerk – salary (set amount with quarterly BACS payment to cover underpayment)
Assistant Clerk –salary
Oxfordshire Pension Fund

Milton Park – office rent and associated costs
EE – mobile phone contract
HMRC – National Insurance & Income Tax
Information Commissioner’s Office (ICO)
Lloyds Bank – Corporate Purchasing Card arranged via Unity Trust Bank

Unity bank – monthly service charge

Sutton Courtenay Parish Council

All meetings start at 7.15pm and will be held in Sutton Courtenay Village Hall unless otherwise stated.

Tuesday 5th May 2026

Tuesday 2nd June 2026

Tuesday 7th July 2026

No August meeting

Tuesday 1st September 2026

Tuesday 6th October 2026

Tuesday 3rd November 2026

Tuesday 17th November 2026 Grants & Budget setting

Tuesday 1st December 2026

Tuesday 12th January 2027

Tuesday 2nd February 2027

Tuesday 2nd March 2027

Tuesday 6th April 2027 - 7.15pm Annual Electors' Meeting followed by Council

Thursday 6th May 2027 elections

Tuesday 11th May 2027 Annual meeting of the Council

Sutton Courtenay Parish Council

Planning Applications for consideration on Tuesday 5th May 2026

Application no and weblink	Comments deadline	Location	Proposal
MW.0051/26	8 th May	Bridge Farm Quarry, Sutton Courtenay	Section 73A application to vary conditions 2 and 32 (Approved restoration and aftercare drawings) of MW.0008/20 pursuant to Secretary of State decision on HIF scheme Condition 27 (APP/U3100/V/23/3326625)
P26/V0745/HH	29 th April (extended)	15 Chapel Lane, Sutton Courtenay	Proposed single storey side and rear extension

Additional Planning Correspondence:

R3.0052/26 (HIF 1) A linear site comprising a corridor between the A34 Milton Interchange and the B4015 north of Clifton Hampden...	Deadline 28 th April	Condition 17 (Details of Sustainable Drainage Systems in the A4130 widening and the Didcot to Culham River Crossing Section of the development (partial discharge)) of planning permission no. R3.0138/21
R3.0053/26 (HIF 1) A linear site comprising a corridor between the A34 Milton Interchange and the B4015 north of Clifton Hampden...	Deadline 28 th April	Condition 11 Landscape and Biological Management Plan of the HIF1 development of planning permission no. R3.0138/21
R3.0062/26 (HIF 1) A linear site comprising a corridor between the A34 Milton Interchange and the B4015 north of Clifton Hampden...	Deadline 13 th May	Condition 8 (ii. Details of External Appearance of The Appleford Sidings Bridge Structure) of planning permission no. (R3.0138/21)
Additional information: R3.0022/26 (HIF 1) A linear site comprising a corridor between the A34 Milton Interchange and the B4015 north of Clifton Hampden...	Deadline 8 th May	Partial discharge condition 4 (CTMP for the Didcot to Culham River Crossing section of the development) of permission R3.0138/21.

Decision lists:

Application no	Location	Proposal	Decision
R3.0089/25	(HIF 1) A linear site comprising a corridor between the A34 Milton Interchange and the B4015 north of Clifton Hampden...	Condition No. 8 (Details of External Appearance of The River Thames Crossing Structure) of planning permission no. (R3.0138/21)	APPROVED
R3.0010/26	(HIF 1) A linear site comprising a corridor between the A34 Milton Interchange and the B4015 north of Clifton Hampden...	Details pursuant to Condition 24 (Carbon Management Plan) of planning permission no. (R3.0138/21)	APPROVED
R3.0011/26	(HIF 1) A linear site comprising a corridor between the A34 Milton Interchange and the B4015 north of Clifton Hampden...	Details pursuant to Condition 32 (Details of the replacement 'RWE' lagoon) of planning permission no. (R3.0138/21)	APPROVED

R3.0091/25	(HIF 1) A linear site comprising a corridor between the A34 Milton Interchange and the B4015 north of Clifton Hampden...	Details pursuant to Condition No. 5 – topographical plans for the Didcot to Culham River Crossing section of the development (partial discharge) of planning permission no. R3.0138/21	APPROVED
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From	To	Councillor	Date	Work ordered / Clerk to action	Outstanding	Referred to Rec Am WP	Closed
30-Dec-24	12-Jan-25	Joanna O'Callaghan	01-Jan-25	Path from car park to main play area gate not draining	To be added to cemetery pathway project		
13-Nov-25	13-Nov-25	Clerk, RA & Kompan	13-Nov-25	Additional grass mats alongside slide - Kompan to action in the Spring	Concrete around MUGA posts top surface lifted - Kompan to action once weather improves		
03-Feb-26	03-Feb-26	Council meeting	03-Feb-26	Netting and fake grass left in tree line	- needs to be bagged and collected		
23-Mar-26	05-Apr-26	Assistant Clerk	24-Mar-26	No additional faults			Closed
20-Apr-26	03-May-26	Assistant Clerk	22-Apr-26	No additional faults			Closed
04-May-26	17-May-26						
18-May-26	31-May-26						
01-Jun-26	14-Jun-26						

Jennie Currie
Sutton Courtenay Parish Council

27 April 2026

Dear Jennie,

Sutton Courtenay Parish Council - Internal Audit 25-26

The internal audit for the 25-26 financial year is now complete. I am pleased to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for with no comments.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work. Recommendations are set out at Appendix A. Areas not tested because they are not relevant to this Council are listed at Appendix B.

The audit was carried out in two stages. The interim audit was carried out on 18 February, this concentrated on in year financial transactions and governance controls. The final audit was carried out on 27 April and concentrated on the statement of accounts and balance sheet.

☎ 07958 990310

✉ mike@aprilskies.co.uk

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6 Uplands Road. Farnham GU9 8BP

A - Appropriate books of account have been kept properly throughout the year

Interim Audit

The Council maintains accounting records on the Scribe accounting system. My testing confirmed that accounting records were up to date, and reconciliations have been completed promptly and completely. Good use is being made of the document storage available in Scribe, and the Clerk is using system generated reports to monitor budgets and report to Council.

I was able to agree the opening balances in the cashbook (£197,767.64) back to the audited accounts for 24-25 - Box 7 = £197,768. The audit certificate for 24-5 was clear so there are no matters to take forward to the current accounting year.

The Council last submitted a VAT claim for the period April to September 2025. £3,598 was claimed from HMRC, and this has been checked into the Council's cashbook dated 28.11.25. A schedule of transactions, including supplier details and VAT numbers was submitted alongside the VAT return.

Final Audit

The accounting statements have been agreed back to year end reports produced from the Scribe accounting system. All comparatives reported in the financial statements have been agreed back to the audited 24-25 accounts, as published on the Council website. Arithmetic in the financial statements has been checked.

I confirmed that the VAT return for period October 25 to February 26 has been completed and was submitted to HMRC on 26 March. VAT of £2,787 was reclaimed,

My interim report was considered at the March Full Council meeting (minute 402)

B - The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for

Interim Audit

Standing Orders and Financial Regulations are based on NALC templates. These were last reviewed at the Council meeting in May 2025 – minute 2025/079. I reviewed the Financial Regulations, these appeared to be up to date and reflect the NALC template in place at the time they were approved.

The Council has a clear process for making payments to suppliers. Each month the Clerk prepares a payment list, which is presented to the Council meeting, along with PDF copies of invoices. Invoice approvals are listed in minutes. Payments are then set up by the Clerk and authorised at bank by 2 councillors. There is adequate separation of duties in this system. No change to this process in 25-26.

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I carried out a sample test of non-pay expenditure transactions selected at random from cashbook throughout the financial year. I was able to confirm the following for all transactions:

- Payment agreed to invoice
- Expenditure appropriate for this Council
- Payment approval noted in minutes
- VAT accounting correct
- Payment set up by clerk and authorised by 2 councillors – checked to Unity Bank Log.

Final Audit

Non pay expenditure per box 6 to the accounts amounted to £ 68,741 down from £112,433 in 24-25 .

No further testing carried out at year end – I tested to mid-February at my interim audit, and there have been limited payments processed through cashbook since then.

C - The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Interim Audit

The Council is insured with Hiscox on a standard local council package. The policy was in date at time of audit, with a start date of 1/10/25, running “until the policy is cancelled”. Asset cover appeared satisfactory. Assets insured are:

Premises address	Sum insured
Wall, Village Cemetery, Abingdon, OX14 4AR	£21,000

Item description	Excess	Amount Insured
Total Buildings	£250	£21,000
Gates and fences	£250	£21,218
Fixed outside equipment	£250	£0
Street furniture	£250	£25,239
War memorials	£250	£30,900
Playground equipment	£250	£329,600
Sports surfaces	£250	£0
Other surfaces	£250	£10,609
Rent receivable	£250	

The Council backs up computer data to Google Drive. The laptop has a live backup to Google Drive which includes the HMRC PAYE Basic data. The email system is held on a remote server with the IT provider. Scribe data is held by the system supplier and backed up on their servers.

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The Council reviewed the Risk Management Policy alongside other policies and procedures at the Full Council meeting in June 2025 – minute 105. I reviewed the schedule of risks relating to finances and administration of the Council, this appears sufficient for a Council of this size and activity level. I remind the Council that the risk assessment is an active document and should be properly reviewed each year.

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

Interim Audit

The Council has completed the process of setting the 26-27 precept and budget. These were approved at the Full Council meeting on 13 January. A precept of £108,000 was set and a detailed budget was also approved. This is properly recorded within minutes. I am satisfied that precepting authority deadlines were met.

I confirmed regular budget monitoring reports, as required by financial regulations, are being produced for Council meetings, by reviewing minutes. I confirmed that the budget monitoring report for the period to the end of January was included in agenda papers for the February meeting of Full Council. I am pleased to see that the Clerk is using the Scribe report “Summary of Receipts and Payments” for budget reporting. No material overspends were noted, with one line, Office Rental, underspend by £7200.

Final Audit

Reserves at 31 March 2026 were £217,187 (24-25 £197,768).

Reserves are managed on Scribe, and year end balances are set out below:

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Earmarked	
Cemetery	24,340.00
Neighbourhood Plan	2,600.00
Professional Advice	11,585.13
Recreation Ground	14,765.00
Village Hall	7,186.30
CIL	95,524.89
Tree works	2,200.00
War Memorial	1,000.00
SIDs	700.00
S106 Football	6,837.62
Tot Earmarked	166,738.94
TOTAL RESERVE	166,738.94
GENERAL FUND	50,448.19
TOTAL FUNDS	217,187.13

General reserves at year end were £50K. This represents 50% of precept, which is at the mid-point of recommended levels set out in the NALC Practitioners' Guide. General reserves are held at an appropriate level.

The largest earmarked reserve is CIL, properly set aside until used for a permitted project. Other reserves are in place to support assets, expenditure contingencies and projects. I am satisfied that earmarked reserves are well managed and appropriate for this Council.

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

Interim Audit

I tested 3 transactions,

For transactions tested I agreed cash book entry back to :

- Remittance advice notes from principal councils for 106 funding.
- Notification from third party for grant
- Invoice and schedule of cemetery fees for cemetery income

All credits were also checked to bank statements

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Final Audit

Precept per box 2 to the accounts was £102,000 (24-25 £92,800). This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £20,240 (24-25 £105,354). No further testing at the year end audit, there has been minimal income credited to the cashbook in March.

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

Satisfactory. My testing confirmed that the Council does not use petty cash.

G- Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.

Interim and Final Audits

Staff costs per box 4 to the accounts were £34,080 (24-25 £30,797).

I tested the August 2025 payment to the Clerk and was able to agree the cashbook entry to payslip. From there I was able to confirm gross pay to pay award for as published on the JNC PayScale for 24-25, (still in force at the time of my audit), this also agreed to the Clerk's contract. I checked payment made to HMRC back to the payroll for August. The Clerk logged into the Council's account with HMRC and confirmed all submissions and payments are up to date.

At the year-end audit I confirmed that box 4 on the accounting statements only contained staff salary and payroll costs, as required by regulations. An adjustment was made to the accounts to ensure proper accounting for locum costs.

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

Final Audit

Fixed assets per box 9 to the accounts were £ 469,656 (24-25 £466,670).

I have agreed the balance in the accounts back to the asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations, with sufficient detail to locate all assets listed.

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Additions of £2.9K have been recorded on the asset register. A schedule of additions has been provided; these include 3 new litter bins and IT equipment for the new office. 1 deletion in year, a bench with a £1 nominal value.

I – Periodic and year-end bank account reconciliations were properly carried out.

Interim Audit

I was able to confirm that the bank account is reconciled to the cashbook each month, via the cashbook spreadsheet. I was also able to confirm, by reference to minutes of council meetings, that the bank reconciliation is reviewed regularly. The December bank reconciliation was reported to the January meeting (minute 2026/015b).

I reperformed the December bank reconciliation. For all bank accounts I was able to agree the balance on the bank reconciliation back to bank statements and cashbook balances recorded on Scribe. I note that the reconciliation has been reviewed by Councillor Dalby, and this review properly evidenced on the reconciliation and the bank statements. I noted an adjusting item on the bank reconciliation:

The Council has adopted an investment policy, required as cash holdings exceed £100K.

Final Audit

Borrowings per box 10 to the accounts were £nil (24-25 £ nil)

Cash per box 8 to the accounts was £217,187 (24-25 £197,768)

I reperformed the year end bank reconciliation. I agreed all balances in the bank reconciliation back to the accounting system reports and to bank statements. The year end bank reconciliation was found to be accurate. The bank reconciliation has been reviewed by a councillor and this review properly evidenced. Council should note that I was only able to confirm a balance of £72K held with Santander Bank to an August 25 bank statement, as the bank only provides annual statements.

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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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.

The Council has compiled accounts on the receipts and payments basis. This is correct for a council of this size (turnover below £200K). This is confirmed by the table below.

	23-24	24-25
Receipts	183223	198176
Payments	198553	143230

K: If the authority certified itself as exempt from a limited assurance review in 24-25, it met the exemption criteria and correctly declared itself exempt.

Not applicable, limited assurance review completed in 24-25

L: The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements

Yes – the Council has published statutory documentation. The Council has an up-to-date website, and the 24-25 AGAR and audit certificate can easily be located on the website, alongside an archive of AGAR reports. Minutes of Council meetings are published on the website and were up to date at the time of my audit.

M - Arrangements for Inspection of Accounts

Inspection periods for 24-5 accounts were set as follows

Inspection - Key date	24-25 Actual
Accounts approved at Full Council	10 May Full Council
Date Inspection Notice Issued	30 May
Inspection period begins	3 June
Inspection period ends	14 July
Correct length	Yes 30 working days

The Council has met the requirements of this control objective.

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N: Publication requirements 24-25 AGAR

The statement of accounts, annual governance statement and the external audit certificate for 24-25 are published on the transparency page on the Council website. The Conclusion of Audit certificate was published on 22 July, after the date of the audit certificate (15 July) and before the statutory deadline. The audit certificate was clear, The external audit certificate was reported to the September meeting of Full Council (minute 2025/140). An archive of AGAR reporting is held on the website, as required by regulations.

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

The Council has completed a review of data management practices following the addition of Assertion 10 to the Annual Governance Statement. This was discussed at the March Full Council meeting. I have discussed Assertion 10 with the Clerk, and it appears the Council is compliant. It is recommended that the Council formally confirms it is fully compliant with paragraphs 1.47 to 1.54 of page 14 of the Practitioners' Guide to support a positive response on the Annual Governance Statement.

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

The Village Hall Charity is now set up as a CIO, with its own bank account, the Council is sole trustee of this new charity (charity number 1210606), For much of 25-26, the Village Hall continued to operate via the predecessor charity (charity number 300213).

It is recommended that:

- The Council contacts the solicitor dealing with the matter to confirm start dates for the new charity
- The Council works with the trustees of the predecessor charity to close down the charity and make arrangements for closure of bank accounts and transfer of any cash balances

At the final audit, the Clerk confirmed that the new charity has a start date of 1.4.25, and that accounts will be produced for the 25-26 financial year.

☎ 07958 990310

✉ mike@aprilskies.co.uk

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I would like to thank you for your assistance with the audit. I attach my invoice and the Internal Audit Report from the AGAR for your consideration. I look forward to working with you again in 26-27.

Yours sincerely



Mike Platten CPFA

☎ 07958 990310

✉ mike@aprilskies.co.uk

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Appendix A – Recommendations

Points Forward – Action Plan - Interim Audit

Matter Arising	Recommendation	Council Response
For 25-26, an additional assertion has been added to the Annual Governance Statement, this covers digital and data compliance. The Council is largely compliant with the requirements of the Practitioners' Guide in this area.	For clarity, it is recommended that the Council considers compliance with paragraphs 1.47 to 1.54 on page 14 of the Practitioners' Guide at a meeting before the end of the financial year. This should support a positive response on the Annual Governance Statement.	Actioned, further detailed report needed to support annual governance statement sign off.
Village Hall Charity (CIO)	<p>It is recommended that:</p> <ul style="list-style-type: none"> - The Council contacts the solicitor dealing with the matter to confirm start dates for the new charity - The Council works with the trustees of the predecessor charity to close down the charity and make arrangements for closure of bank accounts and transfer of any cash balances - The Council should mark the 25-26 AGAR appropriately (Box 11 a and b on accounting statements. Box 9 on Annual Governance Statement) 	New charity 1.4.25 start date, confirmed with solicitors.

No further recommendations at year end audit.

☎ 07958 990310

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Appendix B

Internal Audit Control Objectives – Marked as not covered

Control Objective	Area for Audit	Why this has not been audited
F	Petty Cash	No petty cash at this council
K	Exemption from limited assurance review	Council had limited assurance review last year

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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 2025/26

Unless 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

SUTTON COURTENAY PARISH COUNCIL

<https://suttoncourtenay-pc.gov.uk/> AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

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

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

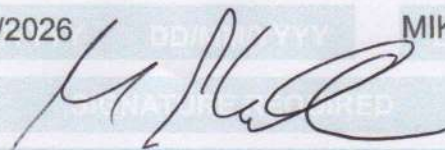
18/02/2026

27/02/2026

MIKE PLATTEN CPFA

INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

27/02/2026

*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:

ENTER NAME OF AUTHORITY

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 PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

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.

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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