Local council name HADLOW PARISH COUNCIL

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: Monday 02 June 2026 (a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to:	
(b) Melanie Stepkowski, Parish Clerk. Hadlow Parish Council, Parish Office, Old School Hall, Hadlow, Kent, TN11 0EH	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (c) Wednesday 03 June 2026	
and ending on (d) Tuesday 14 July 2026	(c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2026.
3. Local Government Electors and their representatives also have: • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by: Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU Email: local.councils@mazars.co.uk	
5. This announcement is made by *(e) Melanie Stepkowski – Parish Clerk* [redacted]	(e) Insert name and position of person placing the notice

UNAUDITED AGAR 25/26

Annual Internal Audit Report 2025/26

HADLOW PARISH COUNCIL

https://hadlowpc.co.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.		✔	

	Yes	No	Not applicable
P. **(For local councils only)** 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: 02/12/2025 01/05/2026

Name of person who carried out the internal audit: MIKE PLATTEN CPFA

Signature of person who carried out the internal audit: [redacted]

Date: 03/05/2026

***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:

HADLOW 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	Agreed No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
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.	✓		*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.	✓		*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.	✓		*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.	✓		*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.	✓		*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.	✓		*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*

	Yes	No	N/A	
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.			✓	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

	Yes	No*	
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.		✓	*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

***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:

11/05/2026

and recorded as minute reference:

5036

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

Chair [redacted]

Clerk [redacted]

https://hadlowpc.co.uk/

Section 2 – Accounting Statements 2025/26 for

HADLOW PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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.*
1. Balances brought forward	194,487	223,193	*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	135,731	181,415	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	164,957	96,962	*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	110,410	100,219	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	161,572	187,320	*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	223,193	214,031	*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	214,110	214,113	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	2,482,153	2,482,384	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

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

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

[redacted]

Date 05/05/2026

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

11/05/2026

as recorded in minute reference:

5037

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

[redacted]

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

In respect of HADLOW 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

Melanie Stepkowski
Hadlow Parish Council

April Skies
Accounting

3 May 2026

Dear Melanie,

Hadlow Parish Council - Internal Audit 25-26

The internal audit for the 25-26 financial year is now complete. I report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) with one comment:

O: The authority has complied with laws, regulations & proper practices relating to digital and data compliance	The Parish Council website does not conform to WCAG 2.2AA Accessibility Standards. IT Policy not in place at 31 March 26

The Clerk also confirms that the Council will mark assertion 10 on the Annual Governance Statement as "NO".

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 2 December, this concentrated on in year financial transactions and governance controls. The final audit was carried out on 1 May and concentrated on the statement of accounts and balance sheet.

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

Interim Audit

The Council maintains accounting records on the RBS Alpha accounting package. This is an industry specific accounting system and is well suited to a council of this size. I have reviewed record keeping and can confirm that income and expenditure is balanced to the cashbook and reconciled to bank statements on a regular basis. Referencing is satisfactory, I was able to access all information required for audit tests using information recorded in the accounting system.

I was able to agree the opening balances in the on the trial balance produced from the accounting system (£223,123) back to the audited accounting statements for 24-25 (box 7 £223,123).

Hadlow is not registered for VAT and reclaims VAT via the section 126 process. VAT is reclaimed via electronic submission, as I would expect for a Council of this size, and the Council completes VAT claims twice a year. VAT was last reclaimed for the period 1 April to 30 September 2025, this was submitted to HMRC 17 October. £3,068 was reclaimed, this is supported by the VAT report produced by the RBS system, and agreed to the trial balance. This was received at bank on 23 October . The Council is up to date with VAT.

Final Audit

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

I confirmed that the VAT return for period January to March 26 has been completed and was submitted to HMRC on 10 April. VAT of £13,129 was reclaimed, this has been agreed to the VAT report from the accounting system. The refund has been checked into the Council's bank account on 16 April. The Council is up to date with VAT.

My interim report was considered at the December Full Council meeting (minute 4951.d)

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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. Both documents were last reviewed at the Council meeting in May 25 (minute 4870). Both documents follow templates issued by NALC, I recommend that the Council should review both documents before the end of the financial year to incorporate the changes made by NALC in 2025.

The Council has a robust process in place for making payments to suppliers. The Clerk checks all invoices and adds those that are not direct debits to an excel spreadsheet. The excel spreadsheet is sent to two authorised signatories, along with copy of the invoices and a sheet for signing. Once they approve this the Clerk enters payments on Lloyds account, either one of the two signatories approves payment. The list is presented to full Council for approval at the next meeting and is added to the Minutes at the end as appendix. There is clear separation of duties in this process, it is compliant with financial regulations and I make no recommendation for change.

I carried out a sample test of non-pay expenditure transactions selected from cashbook for the first 8 months of the financial year. I was able to confirm the following for all transactions:

- Payment agreed to invoice
- Payment set up by RFO
- Invoice paid off by 2 councillors – checked to authorisation signature on invoices
- Expenditure appropriate for this Council
- VAT accounting correct

I note that the Council cleaning contract has not been formally relet for some time. This should be reviewed in the next 6 months. I remind the Council that the value of the contract is not the annual value, but the total value of the contract. This should be considered against tender thresholds set out in financial regulations.

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Final Audit

Non pay expenditure per box 6 to the accounts amounted to £ 187,320 up from £161,572 in 24-25.

I tested 3 further payments from the final quarter of the financial year and confirmed the following:

- VAT correctly accounted for
- Expenditure appropriate for this council
- Payment list authorised by 2 councillors - evidenced by signature
- Payment per cash book agreed to invoice
- Payment authorised by councillor at bank – checked to printed Barclays audit log.

I checked payment for groundworks at the cemetery to works valuations from the quantity surveyor.

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, I have checked that indemnity cover and money cover is in place. The policy was in date at time of audit, with a start date of 1/10/25 until the policy is cancelled. 5 Buildings are insured, at an insurance value of £2.78m. Buildings insured are:

Premises address	Sum insured
Hadlow Cricket Pavilion, Hadlow Cricket Pavilion, Tonbridge, TN11 0JD	£451,196
Hadlow Medical Centre, School Lane, Hadlow, TN11 0EH	£739,028
Hadlow Old School, Hadlow Old School, Hadlow, TN11 0EH	£1,095,576
Hy-Arts Centre, The Hy-Arts Centre Williams Field Marshall Garden, Hadlow, TN11 0HQ	£487,499
Hadlow Allotments (Garages), Hadlow Allotments, Tonbridge, TN11 0DZ	£8,644

The Clerk confirmed that the Council has recently completed a conditions survey of all buildings. The Clerk should contact the insurer to assess whether an insurance revaluation should be completed in the next 12 months. This should be used as the basis for the 2026 insurance renewal, to ensure that insurance values on the policy are kept up to date.

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Other assets insured are:

Item description	Excess	Amount Insured
Total Buildings	£250	£2,781,943
Gates and fences	£250	£120,601
Fixed outside equipment	£250	£26,702
Street furniture	£250	£34,971
War memorials	£250	£12,764
Playground equipment	£250	£282,895
Sports surfaces	£250	£0
Other surfaces	£250	£0
Rent receivable	£250	£32,250

The Council maintains a Risk Register, where the Council's risk management process is recorded. This was last reviewed at the Full Council meeting in November 2025 (minute 4938k). I have reviewed the risk register, it is appropriate for a council of this size. The recent update of the risk register includes new controls, such as a fire safe, and includes an action plan setting out work to be carried out in the next 12 months.

The Council's computer data is backed up to a cloud server, this is managed by the Council's ICT contractor. The Clerk has shared screenshots with me showing the results of a recent test restore of back up, dated 7 November, which confirms data back-up is operating as expected. This was reported to Full Council in November (minute 4938 j).

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 budget was approved in principle at the November Full Council meeting. The Council is planning to approve budget and precept at the December meeting, by which time the tax base should be issued by the Borough Council. If this is late, the Council has a backup meeting in January.

The Council receives budget monitoring reports at each Full Council meeting, as part of the finance pack. This includes the bank reconciliation, trial balance and the detailed income and expenditure report by budget heading report. All are derived directly from the RBS accounting system and are presented to Finance and General Purposes for more detailed review. I checked the budget monitoring report delivered to the meeting in October 2025, showing the budget position as at 30.9.25. There was no evidence of overspend, expenditure was 40% of budget at the half-way point of the financial year.

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Final Audit

Reserves at 31 March 2026 were £214,031 (24-25 £223,193).

Budget and precept for 26-27 were approved at the Full Council meeting in January 2026 – minute extract is below:

c) **To resolve the 2026-27 Budget and Precept Request**

Resolved to approve the annual budget for 2026-27. Proposed Cllr Collins, seconded Cllr Bright and carried unanimously.

Resolved to approve the Precept request in the sum of £190,486.00. Proposed Cllr Harvey, seconded Cllr Bright and carried unanimously.

I have checked the precept request sent to the District Council; this agrees to the precept approved by Council. I have reviewed the detailed budget. This shows:

- Income including precept £300K
- Expenditure £272K
- Net movement from earmarked reserves £8K
- Net increase in general reserve £23K

General reserves at year end were £168K. This represents 92% of precept, which is at upper limit of recommended levels set out in the NALC Practitioners' Guide. The general reserve currently covers repairs and maintenance costs for Council owned buildings, so a large general reserve is needed.

I reviewed earmarked reserves. The largest earmarked reserves are:

- Community Bus 20K
- Hy Arts £10K
- Cemetery £4K

The Council has recently completed a condition survey on its buildings and has a better idea of costs that may need to be met in the medium term. I recommend that a detailed review of general and earmarked reserves should be completed, with the aim of ensuring adequate funds are set aside to meet future building repair costs. This will result in a smaller general reserve, with new earmarked reserves set aside for each significant building.

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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 a sample of income transactions recorded in the RBS cashbook for the first 8 months of the financial year. These were agreed back to

- Invoices and to approved fees and charges (room hire)
- Grant award – from KCC
- Cemetery records and approved cemetery fees
- Allotment records and approved allotment fee.

I recommend that the Council should stop accepting cheques from customers, and instead purchase a card machine to receive payments from personal visitors / telephone customers

I checked the debt control spreadsheet. There was no evidence of bad debts, all debt was current.

Final Audit

Precept per box 2 to the accounts was £181,415 (£135.731 24-25). This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £96,962 (24-25 £164,957). No further testing carried out at year end.

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

Petty cash balance is £150 – this is counted regularly, I reviewed the March count, this has been counted, evidenced by signature of 2 officers on the face of the petty cash reconciliation.

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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 £100,219 (24-25 £110,410).
Payroll is processed by an external accountant, Amanda Thornton which is a sensible decision for a smaller council.

I tested the pay for 1 member of staff for August 25. I confirmed net pay as recorded on the cashbook back to payslip. Gross pay was then agreed to staffing committee minutes. Rates of pay were checked to payscales. I note that staff are paid 13 times a year – this is unusual but there is no reason for this to be changed.

At the year-end audit I confirmed that box 4 on the accounting statements only contained staff salary and payroll costs, as required by regulations.

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

Final Audit
Fixed assets per box 9 to the accounts were £ 2,482,384 (24-25 £2,482,153).

The asset register is held on the asset register module on the accounting system. 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.

Additions of £2. K have been recorded on the asset register.

- 2 new fire protected cabinets

I discussed expenditure on the cemetery with the Clerk. I agree that this is essentially groundworks, and no new asset has been created, so this expenditure should not result in an addition to the fixed asset register.

Deletions of £1K have been processed in 24-25. A schedule of assets disposed of has been supplied, this is disposal of a cabinet.

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

Interim Audit

The Council has one bank account, with Lloyds. The balance on this account at the end of October was £191K. There is also a CCLA balance of £150K. The RFO completes bank reconciliations each month. I reperformed the bank reconciliation for October 2025, and was able to agree the balance recorded on the reconciliation back to the accounting system and to the Lloyds / CCLA bank statements. There was evidence of councillor review of the bank reconciliation, and minutes confirm the bank reconciliation has been reported to a Council meeting.

The Council has an Investment Policy is in place, as required by regulations for a council with cash or investments in excess of £100K. This was reviewed at the November Council meeting (minute 12 e).

Final Audit

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

Cash per box 8 to the accounts was £214,113 (24-25 £214,110)

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 - review has been completed by a councillor, properly reviewed on the face of the bank reconciliation and bank statement.

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.

Hadlow PC has produced accounts on the accruals basis, this is required as income / expenditure is above £200k. A reconciliation between Box 7-8 of the accounts has been prepared, for external audit review, and creditor and debtor listings support this reconciliation. An explanation of year-on-year variances has also been prepared and provides detailed explanations for review by external audit.

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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

Transparency Code requirements are met by publishing information on the Transparency tab on the Council website. I sample checked the following information:

- Expenditure information – published to end March 26
- Contracts information – 25-26 contracts published.

M - Arrangements for Inspection of Accounts

Inspection periods for 24-25 AGAR were set as follows

Inspection - Key date	24-25 Actual
Accounts approved at Full Council	9 June - Full Council
Date Inspection Notice Issued	10 June
Inspection period begins	11 June
Inspection period ends	22 July
Correct length	Yes – 30 working days

The Council has met the requirements of this control objective.

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 external audits page on the Council website. The external audit certificate was clear, but was issued late – 17 October, which is after the statutory deadline of 30 September. The Conclusion of Audit certificate was published on 23 October, and whilst this is after the statutory deadline, I believe the Council published this document as promptly as possible, delays were caused by the late external audit opinion. The external audit certificate was reported to the meeting of Full Council in November – agenda item 12d. The Council met the requirements of this control objective.

07958 990310
mike@aprilskies.co.uk
Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

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. Whilst the Council is generally compliant, I agree with the recommendation to mark Assertion 10 as no.

This is because the Parish Council website does not conform to WCAG 2.2AA Accessibility Standards, and a compliant ICT Policy was not in place on 31 March. The Clerk has confirmed that:

- ICT policy was under review at financial year end
- A website company has been engaged to bring the HPC website up to standard regarding accessibility

I will also mark this control objective as no but note the Council should be fully compliant with assertion 10 requirements in 26-27.

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

No charity - confirmed by the Clerk

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

[redacted]

Mike Platten CPFA

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Appendix A – Recommendations

Points Forward – Action Plan - Interim Audit

Matter Arising	Recommendation	Council Response
I note that the Council cleaning contract has not been formally relet for some time. This should be reviewed in the next 6 months, following the requirements of financial regulations.	I remind the Council that the value of the contract is not the annual value, but the total value of the contract. This should be considered against tender thresholds set out in financial regulations.	**To be tested at 26-27 audit** Done
The Clerk confirmed that the Council has recently completed conditions survey of buildings. The Clerk should contact the insurer to assess whether an insurance revaluation should be completed in the next 12 months.	This should be used as the basis for the 2026 insurance renewal, to ensure that insurance values on the policy are kept up to date.	**actioned**
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.	**See section o of this report** Action Plan submitted with AGAR
Cheques from customers	I recommend that the Council should stop accepting cheques from customers, and instead purchase a card machine to receive payments from personal visitors / telephone customers	**Noted for action**

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Points Forward – Action Plan - Final Audit

Matter Arising	Recommendation	Council Response
The Council has recently completed a condition survey on these buildings and therefore has a better idea of costs that may need to be met in the medium term.	I therefore recommend that a detailed review of general and earmarked reserves should be completed, with the aim of ensuring adequate funds are set aside to meet future building repair costs. This will result in a smaller general reserve, but new earmarked reserves set aside for each significant building.	

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April Skies
Accounting

Appendix B

Internal Audit Control Objectives – Marked as not covered

Control Objective	Area for Audit	Why this has not been audited
K	Exemption from limited assurance review	Council had limited assurance review last year
P	Trust Funds	No trusts at this council

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Attachment 1.1 - Bank Reconciliation - Year ended 31 March 2026

Hadlow Parish Council

Box 8 Cash and Cash Equivalents	214113	
Bank Statement Balances		
Business 30 Day Notice A/c	63,963	
Total Cash at Bank	63,963	
Additional Balances e.g., petty cash, short-term investments		
Petty Cash	150	
HSBC (Public Deposit Investment Fund - CCLA)	150,000.00	
Total Additional Cash Balances	150,150	
Total Balances at 31 March 2026	214,113	*calculated figure*
ADD unbanked cash		
Total Unbanked Cash	0.00	
LESS unpresented cheques		
Total Unpresented Cheques	0.00	
Net Balances at 31 March 2026	214,113	*calculated figure*
Difference	0	*calculated figure*

forvis mazars

Statement of Variances - Year ended 31 March 2026

Hadlow Parish Council

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	135,731.00	181,415.00	45,684.00	33.7%	
Christmas Lights	2,000.00	4,550.00	2,550.00		Installation, Electricity Costs
Cemetery Extension Development	1,000.00	25,000.00	24,000.00		Final Stage of a new Cemetery extension
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			19,134.00	14.1%	No further explanation needed

Box 3: Total other receipts	164,957.00	96,962.00	-67,995.00	-41.2%	
KCC Funding for new Minibus	45,000.00	0.00	-45,000.00		FS-CASE-558059557 funds received 25/04/2024 (Community Transport Sch)
			0.00		
Box 3: Total other receipts (explained)			-22,995.00	-13.9%	No further explanation needed

Box 4: Staff costs	110,410.00	100,219.00	-10,191.00	-9.2%	
			0.00		
			0.00		
Box 4: Staff costs (explained)			-10,191.00	-9.2%	No further explanation needed

Box 5: Loan interest/capital repayments	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
Box 5: Loan interest/capital repayments (explained)			0.00	0.0%	No further explanation needed

Box 6: Other payments	161,573.00	187,320.00	25,747.00	15.9%	
Professional & Consultancy	3,808.00	12,969.00	9,161.00		£900 Vat consultant as change to F1 vat returns
			0.00		£2975 Worknest - HR & HS Consultancy
			0.00		£3550 Conditional Building Surveys
					£1082 Cemet Project Mangment
			0.00		£700 Legionnaires Assessment
Box 6: Other payments (explained)			16,586.00	10.3%	No further explanation needed

Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in Box 9 below.

Box 9: Fixed assets plus long-term investments	2,482,153.00	2,482,384.00	231.00	0.0%	
Disposal of 3 Drawere Cabinet (category code OC006)		-848.00	-848.00		£848 Disposal
Acquisition of Armour Fire Cabinet (category code OC013)		1,079.00	1,079.00		£1079 Acquisition
			0.00		Variance = £1079-848 = £231.00
Box 9: Fixed assets plus long-term investments (explained)			0.00	0.0%	No further explanation needed

Box 10: Total borrowings	0.00	0.00	0.00	#DIV/0!	
			0.00		
Box 10: Total borrowings (explained)			0.00	0.0%	No further explanation needed

Attachment 1.3 - Reconciliation of Boxes 7 and 8 - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025

Point 5.172 - *"Where an authority prepares its accounts on the I&E basis, the balance sheet total of reserves will match the bank reconciliation due to debtors, prepayments, creditors and accruals".*

Point 5.173 - *"A reconciliation between lines 7 and 8 should be prepared that will always agree to the accounting records".*

Instructions for completing this template

1. Please fill in the figures from the Annual Governance and Accountability Return (AGAR) for the Box 7 Balance: carried forward and the Box 8 Cash and Cash Equivalents balances.
2. Complete the sections as shown for any trade debtors, prepayments, trade creditors or receipts in advance. To will be displayed for each section, including the total additions/deductions to feed into the reconciliation of the figu for Boxes 7 and 8.
3. The Reconciliation table at the bottom of the sheet will calculate any difference between the adjusted Box 7 an Box 8 balances. This difference must be nil (or rounds to nil) for the reconciliation to be complete.

Box 7 Balances carried forward	**214,031.00**

	13,756.69
HOS Regular Hall Hire - Perfectly Balanced Inv 980 Code 1150	121.00
Hy-Arts Reg Hall Hire - Gibbs I141HY Code 1250	25.00
Minibus Usage - GG I121DC Code 1107	94.65
Minibus Usage - Scouts I125+154DC Code 1107	286.50
Minibus Usage - Knit & Natter I128DC Code 1107	100.50
VAT Return 01/01 to 31/03/26	13,129.00
Total Debtors	**13,756.65**

	959.00
Aubergine Website Design & Implementation IAUB15955 Code4060	959.00
Total Prepayments	**959.00**

Total deductions	**14,715.65**	*calculated figure*

	5,724.63
1115 Cemetery 204 Cemetery Inv979 Over payment	175.00
4221 Cem Exten Contingency 204 Cemetery Inv31929 Bracketts Cemetery Ex	1,750.00
4450 Hy-Arts Expenditure 501 Hy-Arts Inv7073 Hyarts Clean	360.00

4315 Window & Hall Cleaning 301 HOS Establishment Inv7073 HOS Clean	400.00
4450 Hy-Arts Expenditure 501 Hy-Arts Inv7034 HyArts Clean Feb	320.00
4315 Window & Hall Cleaning 301 HOS Establishment Inv7034 HOS Clean Feb	310.00
4450 Hy-Arts Expenditure 501 Hy-Arts Inv27774 HyArts Shutter Repair	312.00
4320 Fire Alarms 301 HOS Establishment Inv989 MC Fire Alarm	240.00
4320 Fire Alarms 301 HOS Establishment Inv989 HOS Fire Alarm	205.00
4450 Hy-Arts Expenditure 501 Hy-Arts Inv989 HyArts Fire Alarm	160.00
4317 Cleaning Materials 301 HOS Establishment Inv345 KCS Clean Prod	51.44
4276 Christmas Lights 210 OS General Inv40150 Eon Xmas Lights	56.56
4310 Waste Disposal 301 HOS Establishment Inv1973 Veolia March	46.36
4060 Website 102 Administration Inv2074 Gel Creative Dec-Feb	400.00
4200 Grounds Maintenance 201 Williams Field Inv4087 Grnds M W/F March	310.00
4200 Grounds Maintenance 204 Cemetery Inv4087 Grnds M Cem March	250.00
4450 Hy-Arts Expenditure 501 Hy-Arts Gas HyArts (V Hall)	302.77
4450 Hy-Arts Expenditure 501 Hy-Arts Water HyArts (V Hall) Jan-Ap	75.50
Total Creditors	**5,724.63**

	9,072.86
4000 Clerk's Salary 101 Office Staff Clerk Wk52 PAYE & Ees & Wages	3,939.64
4000 Clerk's Salary 101 Office Staff Admin Wk52 PAYE & Ees & Wages	483.21
4240 Caretaker Wages 206 Caretaker Caretaker Wk52 Wages	2,411.14
4003 Employer's NIC 101 Office Staff Clerk Ers Wk52	533.20
4003 Employer's NIC 101 Office Staff Admin Ers Wk52	14.70
4003 Employer's NIC 206 Caretaker Caretaker Ers Wk52	284.97
4049 Professional and Consultancy 102 Administration Account Inv682 Payroll	300.00
4270 New Equipment 101 Office Staff Inv12292 Clerk Computer	1,106.00
Total Receipts in Advance	**9,072.86**

Total additions	**14,797.49**	*calculated figure*

Recalculated Value for Box 8	**214,112.84**
Box 8 Cash and Cash Equivalents	**214,113.00**
Difference	**-0.16**

forv/s mazars

Attachment 1.4 - Earmarked Reserves - Year ended 31 March 2026

Hadlow Parish Council

Guidance per the Practitioner's Guide 2025

Point 1.13 - *"The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves"*

Point 5.208 - *"As authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs, or for specifically earmarked purposes, whenever an authority's year-end general reserve is less than three months or more than twelve months of net revenue expenditure an explanation should be provided to the external auditor".*

Instructions for completing this template

1. Please populate the Annual Governance and Accountability Return (AGAR) figures for the total current year expenditure i.e., Boxes 4, 5 and 6.
2. The template will calculate the total value of revenue expenditure incurred in the period (which is the upper limit for the value of unearmarked/general reserves).
3. Please enter the value of balances carried forward (Box 7) for the level of general reserves held by the authority. A warning will appear if an explanation is required regarding the level of reserves held.
4. Please outline any earmarked reserves the authority hold in the 'Earmarked Reserves' section. Once a sufficient explanation is provided, this will be shown as 'Yes' in the 'Explanation sufficient?' line.

Annual Governance and Accountability Return (AGAR)	2025-26
Box 4 Staff Costs	100,219.00
Box 5 Loan interest/capital repayments	0.00
Box 6 Other payments	187,320.00
Total Revenue Expenditure	**287,539.00**

Box 7 Balances carried forward	214,031.00

Explanation required?	No

Earmarked Reserves	
	0.00

Unearmarked / General Reserves	**214,031.00**

Explanation sufficient?	Yes

Assertion 1

LLOYDS

Hadlow Parish Council
Hadlow Parish Council
Parish Office
Hadlow Old School
TN11 0EH

Your Account

Sort Code 30-98-63
Account Number 00111384

BUSINESS ACCOUNT

01 March 2026 to 31 March 2026

Money In	£24,764.04	**Balance on 01 March 2026**	£131,382.72
Money Out	£92,184.23	**Balance on 31 March 2026**	£63,962.53

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
02 Mar 26	HADLOW MEDICAL CEN HMC RENT	SO	2,687.50		134,070.22
02 Mar 26	HADLOW MEDICAL CEN HMC UTILITIES PMT	SO	1,700.00		135,770.22
02 Mar 26	VEOLIA ES UK LTD 05136201	DD		87.49	135,682.73
02 Mar 26	BT GROUP PLC VP55971570-000008	DD		301.49	135,381.24
02 Mar 26	MS ANN MURPHY 142HY d12938666fc24f3cb2 237724	FPI	522.50		135,903.74
02 Mar 26	MS ANN MURPHY 142HY 25480bb4d7be4e3480 237724	FPI	522.50		136,426.24
03 Mar 26	CCLA INVESTMENT MA PS1008867-HADLOW P	FPI	433.09		136,859.33
05 Mar 26	HISCOX 163016956	BGC	1,400.00		138,259.33
05 Mar 26	HB GROUNDWORKS & C 400000001731666216 I 256	FPO		18,000.00	120,259.33
05 Mar 26	LANDALL SERVICES L 500000001726833028 121966	FPO		43.56	120,215.77
05 Mar 26	SCREWFIX DIRECT LT 600000001726604106	FPO		190.14	120,025.63
05 Mar 26	MR D G PARTON 500000001726833046 WK48	FPO		1,913.90	118,111.73
05 Mar 26	JULIE MOSS 400000001731666242 WK48	FPO		502.14	117,609.59
05 Mar 26	MELANIE STEPKOWSKI 100000001717672524 WK48	FPO		3,066.99	114,542.60
06 Mar 26	HMRC - ACCOUNTS OF	BP		2,105.65	112,436.95
06 Mar 26	ESSO THREE ELMS CD 4119	DEB		27.12	112,409.83

(Continued on next page)

LLOYDS

BUSINESS ACCOUNT

Sort Code 30-98-63
Account Number 00111384

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
06 Mar 26	ESSO THREE ELMS CD 4119	DEB		30.08	112,379.75
09 Mar 26	KCC RE SHIPBOURN SHIPBOURNESCHOOL	FPI	15.75		112,395.50
09 Mar 26	FOOTSTEPS PERFORMA FPA RENT 58770190282229742	FPI	156.75		112,552.25
09 Mar 26	HADLOW WOMEN S INS 975 HUBX3EC878825F90A7 090129	FPI	33.00		112,585.25
09 Mar 26	ALBANY FUNERALS REF 963 0221004613791600ON 606008	FPI	250.00		112,835.25
13 Mar 26	SCOTTISH WATER BUS 27802957	DD		83.46	112,751.79
13 Mar 26	MELISSA TAIT 300000001734720877 I139HY	FPO		20.00	112,731.79
13 Mar 26	STAR TAIL LIFTS LT 300000001734720899 HADLOW	FPO		281.40	112,450.39
13 Mar 26	ELAINE BATTAIN 400000001736164437 IN004	FPO		368.00	112,082.39
13 Mar 26	MR HENRY BEENEY 300000001734720924 INV257	FPO		12,000.00	100,082.39
16 Mar 26	ESSO THREE ELMS CD 4119 15MAR26	DEB		77.81	100,004.58
16 Mar 26	TOTALENERGIES G & 1052666	DD		50.67	99,953.91
16 Mar 26	TOTALENERGIES G & 1096875	DD		79.36	99,874.55
16 Mar 26	TOTALENERGIES G & 1050653	DD		573.06	99,301.49
16 Mar 26	TOTALENERGIES G & 1000040	DD		620.76	98,680.73
16 Mar 26	FOOTSTEPS PERFORMA FPA RENT 2/3-7/3	FPI	156.75		98,837.48
16 Mar 26	P.O. 1 2 THE BROAD	DEP	349.00		99,186.48
16 Mar 26	P.O. 1 2 THE BROAD CD 4119 16MAR26	CPT		65.07	99,121.41
16 Mar 26	SERVICE CHARGES REF : 479940149	PAY		8.50	99,112.91
16 Mar 26	NUTLEY J L 954 4418143840002800ON 602128	FPI	44.00		99,156.91
16 Mar 26	H BEENEY WRONG PAYMENT 300000001736344310 111108	FPI	12,000.00		111,156.91
17 Mar 26	AVIVA PENSION 00064458290001	DD		276.62	110,880.29

(Continued on next page)

LLOYDS

BUSINESS ACCOUNT

Sort Code 30-98-63
Account Number 00111384

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
17 Mar 26	FOOTSTEPS PERFORMA 15/12-19/12 FPA	FPI	101.75		110,982.04
17 Mar 26	FOOTSTEPS PERFORMA 26/01-31/01 FPA	FPI	159.50		111,141.54
17 Mar 26	FOOTSTEPS PERFORMA 2/2-7/2 FPA 06186697827078935	FPI	159.50		111,301.04
17 Mar 26	PERFECTLY BALANCED DEC 25 88148919999286938 040333	FPI	143.00		111,444.04
17 Mar 26	PERFECTLY BALANCED JAN 14316508508613625 040333	FPI	220.00		111,664.04
17 Mar 26	PERFECTLY BALANCED FEB 26 39291596167907262 040333	FPI	220.00		111,884.04
17 Mar 26	CHEQUE DEPOSIT LOYD MOUNT PLEASAN	DEP	150.00		112,034.04
17 Mar 26	FOOTSTEPS PERFORMA 9/3-14/3 FPA 57071420588877680	FPI	165.75		112,199.79
17 Mar 26	HB GROUNDWORKS & C 100000001724075579 I 256	FPO		12,000.00	100,199.79
18 Mar 26	TALKMOBILE 11211168313445E8	DD		11.64	100,188.15
19 Mar 26	CASTLE WATER LTD 565248	DD		5.95	100,182.20
19 Mar 26	CASTLE WATER LTD 523967	DD		14.08	100,168.12
19 Mar 26	FRIENDS TOGETHER FT 992 MARCH26	FPI	22.00		100,190.12
20 Mar 26	C WELFARE MOVE IT OR LOSE IT 200000001730726256 116434	FPI	88.00		100,278.12
20 Mar 26	SALLY-ANN WOLFE SALLY INV 986 HUBXB6DD0AEEBD77B4	FPI	66.00		100,344.12
20 Mar 26	NUTLEY J L 991 4518004302713800ON 602128	FPI	44.00		100,388.12
20 Mar 26	ESSO THREE ELMS CD 4119	DEB		24.65	100,363.47
20 Mar 26	ESSO THREE ELMS CD 4119	DEB		44.55	100,318.92
20 Mar 26	GIALLO CARS LIMITE CD 4119	DEB		126.00	100,192.92
23 Mar 26	HADLOW SHORT MAT B 988 SHORT MAT	FPI	297.00		100,489.92
23 Mar 26	HADLOW SENIORS 361 HUBX8B7AC96DC2AAE8	FPI	88.00		100,577.92
23 Mar 26	HADLOW GARDENERS S INV 993 HUBX1C9AC1FC9EBD78	FPI	33.00		100,610.92

(Continued on next page)

BUSINESS ACCOUNT

Sort Code 30-98-63
Account Number 00111384

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
23 Mar 26	HADLOW CRICKET CLU INVOICE 960	FPI	707.45		101,318.37
24 Mar 26	MS ANN MURPHY INV 145HY a9250e8a0dea4c0684 237724	FPI	405.00		101,723.37
24 Mar 26	MS ANN MURPHY INV 145HY ab8d403ab3e847b8b5 237724	FPI	405.00		102,128.37
24 Mar 26	HADLOW WOMEN S INS 994 HUBX77A577DF7F9DA5 090129	FPI	33.00		102,161.37
24 Mar 26	KENT & SUSSEX MEMO K&S MEM 984 56153844886206000N	FPI	80.00		102,241.37
24 Mar 26	KENT & SUSSEX MEMO K&S MEM 983 979	FPI	255.00		102,496.37
25 Mar 26	KCC RE SHIPBOURN SHIPBOURNESCHOOL	FPI	22.75		102,519.12
25 Mar 26	FOOTSTEPS PERFORMA FPA 15/03-22/03	FPI	150.75		102,669.87
25 Mar 26	ESSO THREE ELMS CD 4119	DEB		18.13	102,651.74
26 Mar 26	NEST IT000000932703	DD		145.29	102,506.45
26 Mar 26	KCC RE HADLOW SC 004/DC 10023246318475000N 606008	FPI	79.00		102,585.45
27 Mar 26	CHEQUE DEPOSIT LOYD 83 HIGH STREE	DEP	175.00		102,760.45
27 Mar 26	HB GROUNDWORKS & C 600000001738781164 I 260	FPO		28,869.54	73,890.91
27 Mar 26	ELAINE BATTAIN 600000001738781175 IN005	FPO		496.00	73,394.91
27 Mar 26	CRAIG PARTON 100000001729885985 I26-07	FPO		325.00	73,069.91
27 Mar 26	EVOLUTION SKATE PA 500000001739016572 069-063	FPO		5,607.00	67,462.91
27 Mar 26	SPY ALARMS LTD 400000001743884144	FPO		54.00	67,408.91
30 Mar 26	SMITH-FORE E INVOICE 989 035879423550823001 404216	FPI	33.00		67,441.91
30 Mar 26	VEOLIA ES UK LTD 05136201	DD		60.53	67,381.38
30 Mar 26	AUBERGINE 262 LTD 100000001731542866	FPO		1,150.80	66,230.58
30 Mar 26	4TH PLATFORM LTD 300000001744096832	FPO		2,243.14	63,987.44
31 Mar 26	BT GROUP PLC VP55971570-000009	DD		214.66	63,772.78

(Continued on next page)

LLOYDS

BUSINESS ACCOUNT

Sort Code 30-98-63
Account Number 00111384

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
31 Mar 26	TONBRIDGE AND MALL TM ACTIVE 06024145536829000N	FPI	33.00		63,805.78
31 Mar 26	FOOTSTEPS PERFORMA FPA 23/03-28/03	FPI	156.75		63,962.53

Transaction types

BGC	Bank Giro Credit	**BP**	Bill Payments	**CHG**	Charge	**CHQ**	Cheque
COR	Correction	**CPT**	Cashpoint	**DD**	Direct Debit	**DEB**	Debit Card
DEP	Deposit	**FEE**	Fixed Service	**FPI**	Faster Payment In	**FPO**	Faster Payment Out
MPI	Mobile Payment In	**MPO**	Mobile Payment Out	**PAY**	Payment	**SO**	Standing Order
TFR	Transfer						

Assertion 1

CCLA

GOOD INVESTMENT

Statement of Account

Mrs Melanie D Stepkowski
18 Stour Close
Tonbridge
Kent
TN10 3LY

5 April 2026

Account name: **HADLOW PARISH COUNCIL**
Account number: **PS1008867-001**
Statement period: **28/02/2026 to 31/03/2026**

Account summary

Total valuation as at 31 March 2026	**£150,000.00**
Total valuation as at last statement at 28 February 2026	**£150,000.00**

Holdings as at 31 March 2026

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	150,000.0000	£1.00	£150,000.00

Total value
£150,000.00

The average Fund yield for this period was 3.74% p.a.

Income for the period is as follows:

Month	Date paid	Fund name	Method	Amount (£)	Destination
Mar 2026	02/04/2026	Public Sector Deposit Fund SC4 - Public Sector	Paid to Nominated Bank Details	£476.96	

Correspondence address: PO Box 12892, Dunmow, Essex CM6 9DL

clientservices@ccla.co.uk Freephone 0800 022 3505 www.ccla.co.uk

Assertion 4

chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://hadlowpc.co.uk/wp-content/uploads/2025/10/Completion-Notice-2024-25-accounts-acc.pdf

HADLOW PARISH COUNCIL

Notice of conclusion of the audit

Annual Return for the year ended 31st March 2025

Section 25 of the Local Audit and Accountability Act 2014

Accounts and Audit (England) Regulations 2015

	Notes
1. The audit of accounts for the Council for the year ended 31 March 2025 has been concluded. 2. The Annual Governance and Accountability Return is available for inspection by any local government elector of the area of the Council on application to:	(a) Delete as appropriate
(b) M Stepkowski, Parish Clerk, Parish Office, Old School Hall, Hadlow, Kent, TN110EH	(b) Insert name, position and address of the person to whom local government electors should apply to inspect the

Assertion 7.

4938 To receive reports from representatives of committees and pass such resolutions thereon as may be necessary:

F&GP (Finance & General Purposes Committee) – Cllr Harvey to report

a) **To resolve payments to date** (appendix b)

Resolved to approve payments to date. Proposed Cllr Harvey, seconded Cllr Collins and carried unanimously.

b) **To resolve October accounts (bank reconciliation, income & expenditure, cost centre report, bank statement & trial balance)**

Resolved to approve October accounts in their entirety. Proposed Cllr Harvey, seconded Cllr Massy and carried unanimously.

c) **To confirm to Council that Committee approved CCLA Investment Fund Bank Reconciliation as at 31/10/2025 is £150,00.00**

Resolved. Members confirmed the CCLA Investment Fund reconciliation as at 31/10/2025 of £150,000.00. Proposed Cllr Harvey, seconded Cllr Collins and carried unanimously.

d) **To note the conclusion of Audit & Accounts (AGAR) 24/25 and to confirm that the redacted finalized Accounts and Public Notice have been published on the Council website in line with regulations**

Noted: Members noted the conclusion of Audit & Accounts (AGAR) 24/25 and that the redacted finalized Accounts and Public Notice had been published on the Council website in line with regulations

e) **To note the Investment Policy has been updated to provide bank account totals as of end of September 25.**

Noted: Members had reviewed and approved the Investment Policy with updated bank account totals as of September 2025 end.

f) **To confirm** data for the Transparency Code on Council website has been updated to the end of September 2025 with expenditure over £500, contracts & tenders, donations.

Noted: Members had reviewed the website and confirmed that the Transparency Code had been updated with data relating to expenditure over £500, contracts & tenders, donations as of 31 September 2025.

g) **To ratify** expenditure over £5k (five thousand) with quotation details as appropriate

Resolved to ratify expenditure over five thousand pounds with quotation details as appropriate. Proposed Cllr Harvey, seconded Cllr Massy and carried unanimously.

Assertion 10 – Digital Accessibility and Communications

Hadlow Parish Council recognises the importance of accessible, secure and effective digital communications and is committed to continuous improvement in this area.

Explanation: The Annual Internal Audit Report 2025/26 (Internal Control Objective O) and Section 1 – Annual Governance Statement #10.

Current Position

The Council maintains a public website; however, it does not yet fully meet current accessibility standards. To address this, the Council has commissioned Aubergine to design and deliver a new website that complies with WCAG 2.2 Level AA and the Public Sector Accessibility Regulations.

Aubergine has also been commissioned to provide and set up .gov.uk email accounts for councillors and staff. At the date of this submission, these accounts are in progress and will be rolled out as part of the wider digital improvement programme.

A comprehensive IT Policy has been approved by Full Council at the AGM on 11 May 2026, Minute 5027 (Appendix D)

Actions and Commitments

Hadlow Parish Council has adopted a structured action plan to improve digital accessibility and communications. This includes delivery of a fully accessible website, publication of a statutory accessibility statement, secure migration of existing content, adoption of .gov.uk email accounts, and implementation of a robust IT Policy.

The Council will provide guidance to councillors and staff on accessible digital practices and will undertake regular monitoring to ensure ongoing compliance and continuous improvement.

Outcome

Through these actions, Hadlow Parish Council demonstrates compliance with Assertion 10 and meets the expectations of the Local Council Award Scheme at Quality or Gold level.