

BILLINGSHURST PARISH COUNCIL

NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026
Accounts and Audit Regulations 2015

- 1 The audit of accounts for _____BILLINGSHURST PARISH COUNCIL_____ for the year ended 31 March 2026 has been completed and the accounts have been published.
- 2 The Annual Return is available for inspection by any local government elector in the area of _____BILLINGSHURST PARISH COUNCIL_____ on application to
 - (a) G C Burt, Clerk to the Council

Parish Office
Billingshurst Centre
Roman Way
Billingshurst
West Sussex
RH14 9QW

 - (b) (Telephone/email, and hours and arrangements to view)
01403 782555 / clerk@billingshurst.gov.uk

- 3 Copies will be provided to any person on payment of £1.00 for each copy of the Annual Return

Announcement made by

G C Burt

Date of Announcement

27/08/2026 _____

A

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

BILLINGSHURST 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	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
	✓		
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:

02/06/2026

and recorded as minute reference:

MINUTE REFERENCE
60/26

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Gregory Burt

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS
www.billingshurst.gov.uk

Section 2 – Accounting Statements 2025/26 for

BILLINGSHURST PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	598,365	594,045	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	513,010	533,816	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	295,984	210,996	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	263,938	311,780	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	41,920	41,920	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	507,456	491,857	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	594,045	493,300	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	585,854	536,235	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,907,559	1,972,019	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	314,551	257,706	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.

Signature: *Gingony Burt*
Date: *22/05/2026*

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

02/06/2026

as recorded in minute reference:

MINUTE REFERENCE: *60/26 d.*

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

Signature: *[Signature]*
SIGNATURE REQUIRED



Our ref: 979/2103938

21 August 2026

Mr G C Burt
Billingshurst Parish Council
Billingshurst Centre
Roman Way
Billingshurst
West Sussex
RH14 9QW

Moore East Midlands

Oakley House
Headway Business Park
3 Saxon Way West
Corby, NN18 9EZ
T 01536 461900

Moore East Midlands

Rutland House
Minerva Business Park
Lynch Wood
Peterborough, PE2 6PZ
T 01733 397300
mooreeastmidlands.co.uk

Dear Clerk

Annual Governance and Accountability Return for the Year ended 31 March 2026

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2026.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The audited version(s) of the Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

We draw your attention to the following points:

- Upon review, general reserves appear to be held at a low level. The council should keep this under review and ensure that they have sufficient general reserves to cover expenditure. Per Paragraph 5.34 of the SAPPP Practitioners' Guide 2025, best practice suggests this should generally be at least 3 months expenditure as a minimum. These cannot include ring fenced funds and should avoid including funds which are designated for another purpose.
- Whilst there is no statutory requirement for the Council to review or re-adopt its Code of Conduct, the Council should ensure that the model code is considered on at least an annual basis to identify any updates or amendments that may have been issued. To provide a clear audit trail and evidence of governance oversight, it would be better practice for such consideration to be formally recorded in the Council's minutes.

A template Notice of Conclusion of Audit form is available in the useful documents section on our website mooreeastmidlands.co.uk/sectors/smaller-authorities/smaller-authorities-agar-forms/

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Partners: Carolyn Rossiter FCA, Mohamed Mavani FCA, Matthew Grief CTA TEP, April Foster FCCA, John Harvey BFP ACA FCCA, Tim Woodgates ACA CTA FCCA, Jen Nixon ACA FCCA MAAT, Michelle Watson FCCA, Robert Pluck FCCA, Gemma Roger FCA, Amanda Eddy FCA.

Associates: Paul Nash FCCA, Lorna Bloor FCCA, Hannah Sardeson FCCA, Ben Higgins FCCA, Leanne Plumpton FCA, Chloe Hickman FCCA MAAT. Registered to carry on audit work in the UK and regulated for a range of investment business activities; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales. An independent member firm of Moore Global Network Limited – members in principal cities throughout the world. This firm is not a partner or agent for any other Moore firm and is a separate partnership with offices in Corby, Peterborough and Northampton.



Yours sincerely

A handwritten signature in black ink that reads 'Moore' in a cursive script.

Moore

Encs.

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Billingshurst 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 limited assurance opinion 2025/26

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 the *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.

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

Please note that on the reconciliation between boxes 7 and 8 provided to us on the initial submission, box 7 did not agree to the figure per the AGAR. A revised reconciliation has been submitted which includes an increased accruals balance compared to the original reconciliation. This reconciliation agrees to box 7 and 8 of Section 2 and therefore no further concerns arise in this area. Please would the council ensure going forwards that the box 7 and 8 reconciliation submitted reconciles to the figures per Section 2.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances of box 3, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

3 External auditor certificate 2025/26

We 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.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads 'MOORE', written over a horizontal line.

Date

20/08/2026