



SUNNINGDALE PARISH COUNCIL

Full Council Meeting Agenda

Date: Tuesday 16 June 2026 at 7:30 pm

Location: The Pavillion, Broomhall Lane, Sunningdale, SL5 0QS

Councillors:

Cllr Hilton (Chair); Cllr Buxton (Vice-Chair); Cllr Coxon; Cllr. Curtis; Cllr Evans; Cllr Grover; Cllr Morgan; Cllr Newman; Cllr Penney; and Cllr Pike.

You are hereby summoned to attend a Meeting of Sunningdale Parish Council on the date and location stated above.

Members of the public are welcome to attend.

13 / 26 Chair welcome and Update

Chair to welcome those present to the meeting, reminding them that all mobile devices are switched to silent for the duration of the meeting. A reminder to all in attendance of the fire safety regulations for the venue of the meeting.

14 / 26 Attendance and Apologies for absence

To receive for approval any apologies for absence and if appropriate any requests to defer receiving an acceptance of office to a later meeting.

15 / 26 Disclosable pecuniary interests and other registerable interests

To receive from members any declarations of interests in relation to any items included on the agenda for this meeting required to be disclosed by the Localism Act 2011 and the Sunningdale members' Code of Conduct.

16 / 26 Minutes of Annual Meeting of Council 12 May 2026

DECISION: To approve the minutes of the Annual Meeting of Council held on 12 May 2026.

17 / 26 Appointment of councillors to Committees Members

DECISION: To receive requests from councillor's wishing to join committees.

18 / 26 Public Adjournment

The meeting will be adjourned for a maximum of 15 minutes, 5 minutes per speaker, to allow members of the public to make representations, answer questions and give evidence in respect of the business on the agenda. Anyone wishing to address the council or ask questions is requested to inform the Clerk prior to attending the meeting, no later than 10am on the Monday proceeding the meeting. This session to be conducted in accordance with standing order 6e-h.

- 19 / 26 Annual Governance Accountability Return (AGAR)**
- (a) To receive the interim and final Audit report for the year ending 31 March 2026 and note recommendations.
 - (b) To approve the Annual Governance Statement (AGAR Part 1) for the financial year 2025 – 2026.
 - (c) To approve the Accounting Statements (AGAR part 2) for the financial year 2025 – 2026.
 - (d) To agree the dates for Public Inspection of Accounts.
- 20 / 26 Scheme of Delegation**
- DISCUSSION:** To consider and discuss updates to the Scheme of Delegation based upon comments received prior to the meeting.
- 21 / 26 Code of conduct Policy**
- DECISION:** To approve the updated Code of Conduct Policy as reviewed by the HR Committee.
- 22 / 26 Allotment Gates**
- DECISION:** To approve the installation of new allotments gates.
- 23 / 26 BACS Payroll service**
- DECISION:** To approve the implementation of a BACS payroll service, as approved by the HR Committee.
- 24 / 26 To receive relevant updates from Committees**
- TO NOTE:** To receive an oral report from the Chair of the HR Committee.
- 25 / 26 Date of future meetings and Information sharing**
- TO NOTE:** **Next Full Council Meeting:** Tuesday 14 July at 7.30pm.
Informal Business Plan meeting: Tuesday 23 June, 6:00 – 8:00pm, Lynwood Care Centre.
To note any additional updates or information shared by councillors.



Natalie Hayes, Clerk

11 June 2026

1. The Seven Principles of Public Life¹

The Seven Principles of Public Life (also known as the Nolan Principles) apply to anyone who works as a public officeholder.

This includes all those who are elected or appointed to public office, nationally and locally, and all people appointed to work in the Civil Service, local government, the police, courts and probation services, non-departmental public bodies (NDPBs), and in the health, education, social and care services.

All public office-holders are both servants of the public and stewards of public resources. The principles also apply to all those in other sectors delivering public services. The custodians of the Principles of Public Life are the [Ethics and Integrity Commission](#). (see Appendix 1 for more information)

1.1 Selflessness

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

1.2 Integrity

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

1.3 Objectivity

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

1.4 Accountability

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

¹ Source: <https://www.gov.uk/government/publications/the-7-principles-of-public-life/the-7-principles-of-public-life--2>

1.5 Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

1.6 Honesty

Holders of public office should be truthful.

1.7 Leadership

Holders of public office should exhibit these principles in their own behaviour and treat others with respect. They should actively promote and robustly support the principles and challenge poor behaviour wherever it occurs.

Appendix 1

The Ethics and Integrity Commission promotes the highest standards in public life, reports to the Prime Minister on matters concerning ethical standards and advises public authorities on the development of clear codes of conduct with effective oversight arrangements. The Commission is not a regulator and has no remit to investigate individual cases.

Further information can be found here:

<https://eic.independent-commission.uk/what-we-do/>

Sunningdale Parish Council

Disclosure by a Member of a disclosable pecuniary interest or other registerable interest (non-pecuniary interest) in a matter under consideration at a meeting (S.31 (4) Localism Act 2011 and the adopted Sunningdale Members's Code of Conduct.

As required by the Localism Act 2011 and the adopted Sunningdale Members' Code of Conduct, **I hereby disclose**, for the information of the authority that I have (a disclosable pecuniary interest) (a registerable interest (non-pecuniary interest) in the following matter:

COMMITTEE:

DATE:

NAME OF COUNCILLOR: _____

Please use the form below to state in which agenda items you have an interest

Agenda No.	Subject	Disclosable Pecuniary Interests	Other Registerable Interests (non-pecuniary interests)	Reason

SIGNED:

DATED:

Notes:

“Member” includes co-opted member, member of a committee, joint committee or sub-committee

A disclosable pecuniary interest is defined by the relevant authorities (Disclosable Pecuniary Interests) regulations 2012/1464 and relate to employment, office, trade, profession or vocation, sponsorship, contracts, beneficial interests in land, licences to occupy land, corporate tenancies and securities. A registered interest (non-pecuniary interest) is defined by Section 9 of the Sunningdale Code of Conduct.



Minutes of Annual Meeting of Council Tuesday 12 May 2026 at 8:00 pm

held at

The Pantry, Lynwood Care Centre, Rise Road, Sunninghill, SL5 0FG.

1 / 26 Election of the Chair of the Council Welcome

Nominations for the office of Chair of the Council were requested and received for Cllr Morgan and Cllr Hilton.

RESOLVED: That Cllr Hilton is elected Chair of the Council for the local government year 2026/27.

Cllr Hilton duly signed the Declaration of Office for Chairman of the Council and commenced the meeting.

2 / 26 Attendance and Apologies for absence

PRESENT: Cllr Morgan (Chairman), Cllr Buxton, Cllr Coxon, Cllr Curtis, Cllr Evans, Cllr Grover, Cllr Hilton (Vice-Chair), Cllr Newman and Cllr Pike.

APOLOGIES: Cllr Penney.

IN ATTENDANCE: Natalie Hayes (Clerk/RFO), Mrs S Parker (Officer) and Mr J Rose (Officer).

PUBLIC: Two members of the public was present.

3 / 26 Disclosure of pecuniary interests and other registerable interests

RESOLVED: No disclosable pecuniary interests or other registerable interests were declared.

4 / 26 Election of the Vice-Chair of the Council

RESOLVED: That Cllr Buxton is elected Vice Chair of the Council for the local government year 2026/27.

5 / 26 Appointment of Committee Members

RESOLVED: That committee members and leads for focus areas be appointed for the council year May 2026 to April 2027 as shown below:

Finance Committee

Cllr Morgan
Cllr Newman
Cllr Pike
Cllr Evans

Facilities and Services Committee

Cllr Coxon
Cllr Curtis
Cllr Pike
Cllr Morgan

Human Resources Committee

Planning Committee

Cllr Buxton
Cllr Evans
Cllr Hilton
Cllr Coxon

Cllr Buxton
Cllr Evans
Cllr Grover
Cllr Newman

Cemetery Committee

Cllr Buxton
Cllr Hilton
Cllr Newman
Cllr Evans

Focus Areas

Allotments – Cllr Newman
Traders – Cllr Pike

The working groups will be discussed as part of the Scheme of Delegation which will be an agenda item at the Full Council meeting on the 16 June 2026.

6 / 26 Appointment of Chairs of Standing Committees

RESOLVED: That Chairs of standing committees for the council year May 2026 to April 2027 are:

Finance Committee
Cllr Pike

Facilities and Services Committee
Cllr Morgan

Human Resources Committee
Cllr Evans

Planning Committee
Cllr Buxton

Cemetery Committee
Cllr Buxton

7 / 26 Appointment to External Organisations

RESOLVED: That representatives to external organisations be appointed for the council year May 2026 to April 2027 as shown below:

Traders - Cllr Pike
Village Hall Charity - tbc
Holy Trinity School - Cllr Coxon
Charters School - Cllr Evans

Mr J Rose advised that he was still investigating the re-establishment of the Local Neighbour Action Group (NAG) and would report back to council.

8 / 26 Adoption of Governing Council Documents

RESOLVED: That the Standing Orders, Code of Conduct and Financial Regulations were approved.

TO NOTE: The Standing Orders, Code of Conduct, Financial Regulations and Scheme of Delegation would be reviewed again at Full Council in June.

9 / 26 Council and Committee Meeting Schedule 2026 - 2027

RESOLVED: That the calendar of council meetings and committee dates for 2026-2027 be approved.

TO NOTE: A change in date for the HR Committee to the 9 June 2026.
Cllr Pike asked if there should be an additional Finance meeting in June to see the AGAR report before being presented to Full Council on the 16 June 2026.

10 / 26 Appointment of Internal Auditor 2026-27

RESOLVED: To appoint Mulberry Local Authority Auditing Ltd as the Council's internal auditor for the financial year 2026/27.

ACTION: The Clerk would confirm that a quote received from the auditor was within the delegated budget (Min ref: 140/25) .

11 / 26 Appointment of Councillor to Verify Bank Reconciliations

RESOLVED: To appoint Cllr Hilton to check and sign the monthly bank reconciliations as prepared by the RFO.

12 / 26 Approval of the Minutes of Full Council held on 21 April 2026

RESOLVED: To approve the minutes of the Full Council held on 21 April 2026.

The meeting started later than scheduled at 8:34pm and closed at 9:55pm.

Signed as a true record of the meeting:

Signed: _____

Dated: _____

Internal Audit recommendations

Interim report – October 2025

R1	Appropriate arrangements should be put in place to ensure positive action is taken to pursue recovery of all long-standing debts and appropriate clearance of unmatched receipts recorded in the Omega Sales Ledger “Unpaid invoices by date” report.
Update from the Clerk/RFO:	A process has been put in place to chase long standing debts by the RFO. Some of these have been recovered since the audit took place.

Final Audit – May 2026

Review of Corporate Governance	
R1	The Financial Regulations should be reviewed and updated to record a consistent value for formal tender action, ideally in line with that recorded in the adopted Standing Orders.
Update from the Clerk/RFO:	Suggest a review of your SOs to comply with the newer procurement regulations. This will be added as an agenda item for September’26 council meeting.
R2	The Council’s website should be upgraded to provide a clear cross-reference to the Council’s adopted policies and procedures, particularly in relation to the new Assertion 10.

Update from the Clerk/RFO:	Work is currently underway to create a policies page on the website.
Assessment and Management of Risk	
R2	Consideration should be given to increasing the level of Fidelity Guarantee insurance cover to, as a minimum, match the average total fund holding value in the combined bank accounts.
Update from the Clerk/RFO:	To obtain a quote from the insurance company.
Review of Income	
R3	Appropriate action should be taken to ensure recovery of all long-standing debts, also reviewing the few “unmatched” receipts appearing on the Sales Ledger - Unpaid invoices by date” report.
Update from the Clerk/RFO:	FIN Regs outlines writing off irrecoverable debt within the year. Suggest drawing up a list of debts you have over 3 months, chasing them, then plan to take a list to a future council meeting before the end of the financial year, to write them off. If council agree a credit note is created in Rialtas to off-set the debt
Fixed Assets	
R3	Consideration should be given to the development of a suitable photographic register of the Council’s stock of assets, which would or may assist the smooth progression of any insurance claim or police enquiry in the event of any loss or damage to any asset.

Update from the Clerk/RFO:

It's not a requirement, just a potential consideration.

We have photographed assets and they are saved in the asset register folder.

Suggestion to photograph anything at a higher risk of theft or vandalism.

Sunningdale Parish Council

Internal Audit Report 2025-26 (Final update)

Stuart J Pollard
Director

Auditing Solutions Ltd

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2025-26 financial year, which took place on site on 20th November 2025 and 18th May 2026 together with our remote preparatory and subsequent work, following the final closedown of the Rialtas accounts. We thank the Clerk and her staff for assisting the process, providing all necessary documentation in either hard copy or electronic format to facilitate our review for the year.

Internal Audit Approach

In undertaking our review, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'IA Report' in the Council's AGAR, which requires independent assurance over a series of internal control objectives.

We have reviewed the Council's approach to ensuring compliance with the new, for 2025-26 Assertion 10 in the AGAR Governance Statement and are pleased to note the positive action taken and ongoing to meet the requirements with a raft of appropriate policies and procedures prepared and adopted by the Council. Consequently, we consider that the Council can give a positive assurance in this respect as will we in the IA Certificate at Box "O".

Overall Conclusions

We are pleased to advise that, based on the work undertaken this year, the Clerk and Council continue to maintain adequate and effective internal control arrangements. We have duly signed off the IA Certificate in the 2025-26 AGAR assigning positive assurances in each relevant area.

We take this opportunity to remind the Clerk of the requisite website disclosure requirements as set out in the preface to the year's AGAR.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

The Council upgraded to the Rialtas Omega accounting software to record transactions through its principal Current and Deposit bank accounts held with Handelsbanken in a combined cashbook: they are now, also, operating the software through the Cloud.

Our objective in this area is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbooks or financial ledgers. To meet that objective, we have: -

- Ensured that the opening balances recorded on the accounting system for 2025-26 reflect those in the certified 2024-25 AGAR;
- Ensured that an appropriate cost and nominal account coding structure remains in place;
- Ensured that the accounts remained in balance at the financial year-end;
- Checked transactions for April and September 2025, plus January and March 2026 in the combined cashbook;
- Checked and agreed the bank reconciliations as at 30th April and September 2025, plus 31st January and March 2026 ensuring no long-standing uncleared transactions or other anomalous entries exist; and
- Ensured the accurate recording of the year's financial detail in the AGAR, Section 2 by reference to the Omega accounts.

We also note that a CCLA Public Sector Deposit Fund account has now been opened in the new financial year.

We are also pleased to note that bank reconciliations and bank statements continue to be subject to routine independent review and sign off by members.

Conclusions

We are pleased to record that no issues or concerns arise in this area this year warranting formal comment or recommendation.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place, that Council and Committee (where appropriate) meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have reviewed the minutes of the Full Council and Committee meetings (excluding Planning) for the full financial year as published on the website to determine whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability, also ensuring that the Council has not taken, nor is planning, any actions that might result in ultra vires expenditure. We are pleased to record that no such concerns arise.

We note that the Council reviewed and re-adopted its SOs and Financial Regulations (FRs) with both based on the recently updated NALC model documents suitably adapted to Sunningdale's local circumstances. In reviewing their content, we note that the SOs record a value for formal tender action of £25,000 plus VAT (Para 18.a.v refers), whilst the FRs record an implied value of £60,000 for formal tender action (Para 5.6 refers). A consistent value should be recorded in both documents, ideally at the current recorded SOs value.

As indicated in the preface to his report, we are pleased to acknowledge the actions taken by the Council to ensure compliance with the requirements of the new Assertion 10 in the AGAR Governance Statement for 2025-26. We have reviewed the relevant policies and procedures and consider them appropriate to confirm compliance with Assertion 10 and for a positive response to be provided in the year's AGAR Governance Statement. However, in examining the Council's website there is no obvious or clear trail leading to these documents: we have discussed this with the Clerk and agreed that the website requires tidying to provide a clear pathway to reading / reviewing these documents.

We are pleased to note that the external auditors signed off the 2024-25 AGAR with no significant concerns raised, noting their comments relating to the absence of the formal re-adoption of the risk register during 2024-25. We are pleased to note the appropriate publication of the Notice of Public Rights for that year on the Council's website for the requisite 30 working days.

Conclusions and recommendation

As indicated above, the one or both SOs and FRs require revision to ensure that a consistent value for formal tender action is recorded in each: we suggest that the present level in the SOs would be the ideal value. Additionally, and as also referred to above, the Council's website requires a degree of revamping to provide a clear trail through to finding all relevant Assertion 10 documentation.

- R1. *The Financial Regulations should be reviewed and updated to record a consistent value for formal tender action, ideally in line with that recorded in the adopted Standing Orders.*
- R2. *The Council's website should be upgraded to provide a clear cross-reference to the Council's adopted policies and procedures, particularly in relation to the new Assertion 10.*

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct nominal codes have been applied in entering detail in the cashbooks; and
- VAT has been appropriately identified and been the subject of periodic recovery.

We have reviewed the operative procedures for the approval and release of payments, which are now processed online, and consider them appropriate for the Council's present requirements.

To provide assurance in this area we have now selected an extended sample of 47 individual payments processed in the financial year including all those individually in excess of £1,500, together with a more random selection of every 20th cashbook transaction (irrespective of value). Our test sample totals £147,235 and equates to 61% by value of all non-pay related payments for the year as recorded in the accounts.

We are again pleased to note that VAT returns continue to be submitted at the end of each quarter, electronically as required by extant legislation, and have verified their accuracy for the year by reference to the Omega control account quarter-end balances.

Conclusions

We are pleased to record that there are no issues arising in this area warranting formal comment or recommendation with all payments appropriately supported.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage any such identified risks to minimise the opportunity for their coming to fruition.

We have reviewed the Council's insurance schedule which runs to 30th September 2026 with appropriate cover in place with both Public and Employer's Liability standing at £10 million, together with Fidelity Guarantee cover of £2 million, which we are pleased to note was actioned in line with our prior year recommendation, and "Business Interruption – loss of revenue" cover of £60,000 all of which we consider appropriate for the Council's present requirements.

We noted last year that the Council's Risk Register was formally adopted by the Council at its meeting in February 2024. In examining the year's minutes, we have noted that the Register has been subjected to further review and amendment a couple of times during the current financial year. We have reviewed the content of the document and consider that it remains appropriate for the Council's present needs.

We have previously discussed with the Clerk the arrangements for completing safety inspections of Council play areas noting that inspections are undertaken fortnightly by a contractor supplemented by an additional quarterly review by a RoSPA accredited company.

Conclusions

We are pleased to record that no issues arise in this area this year.

Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from the Royal Borough Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We note that, following due deliberation, the 2026-27 budget and precept were formally approved and adopted by the Council at its February 2026 meeting with the latter set at £260,811.

We note Members continue to be provided with regular financial reports and information throughout the financial year to facilitate effective budget monitoring. We have reviewed the year-end budget report generated by the Omega accounts noting that income at stands 221% of the year's approved budget, whilst expenditure stands at 106%. The high income percentage arises from the unbudgeted receipt of CIL funds in the year totalling £516,093: no significant issues arise with the expenditure budget percentage that warrant further enquiry or investigation.

We have also considered the ongoing appropriateness of the Council's overall retained reserves which have significantly increased to £2,640,681 (£2,084,124 at the prior year-end): of that total, £2,473,458 is set aside in specified earmarked reserves (EMRs), including £2,046,882 of CIL funds). The residual General Reserve balance of £167,223 (£129,094 at 31st March 2025) equates to approximately 5 months' revenue spending at the 2025-26 level and sits within the generally recognised holding of between 3 and 12 month's revenue spending.

Conclusions

We are pleased to record that there are no matters arising from our work in this area with effective budget monitoring and management procedures continuing in place.

Review of Income

In examining the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. Consequently, we have:

- Examined the Council's formal Burial Register checking to ensure that each of the interments recorded as occurring in the year to 30th September 2025 are supported by relevant undertakers' interment applications and the legally required burial or cremation certificates, with no issues arising in that respect. We have also ensured that fees and charges have been levied appropriately in accordance with the Council's approved scale for 2025-26 and are pleased to record that no issues arise in that respect with all fees relating to our test sample due settled.
- Reviewed the spreadsheet record relating to the recovery of summer hanging basket fees with no issues arising;
- Examined the nominal income ledger for the year ensuring that, as far as we are reasonably able, all income due to the Council has been received and coded appropriately; and
- Examined the Omega Sales ledger "Unpaid invoices by date" report noting the existence of 14 invoices more than 3 months old at the financial year-end, with two of the oldest dated 1st December 2024. The report also records the existence of one unmatched receipt of £31.20 dated 11th June 2025 and 2 others received after 1st December 2025; and
- Reviewed, at this final visit, income arising from allotments which fell due on 1st March 2026 noting that all bar one were paid by 31st March 2026, that last one having now also been paid.

Conclusions and recommendation

Whilst no issues arise in most of the income areas this year, action is required to follow up on the long-standing aged unpaid debts to either ensure recovery or, if deemed irrecoverable, to write them off. Similarly, the few unmatched receipts should be examined and where possible cleared against the appropriate debtor's invoice.

R3. *Appropriate action should be taken to ensure recovery of all long-standing debts, also reviewing the few "unmatched" receipts appearing on the Sales Ledger - Unpaid invoices by date" report.*

Petty Cash and Credit Cards

The Council does not operate any petty cash scheme, nor does it hold any corporate debit or credit cards. Expenses are reimbursed with other trade payments and have been examined where included as part of our payments sample reported earlier.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC regarding the deduction and payment over of income tax and national insurance contributions, together with meeting the requirements of the local government pension scheme.

The payroll is operated in-house by the Clerk with total payroll costs reported at meetings along with other payments. We have examined payroll transaction detail by reference to the August 2025 staff payslips and Clerk's advised detail of staff contracted weekly hours and point on the national NJC scale. The August payroll also included the 2025-26 pay award gross salaries plus arrears payable from 1st April 2025. We have consequently: -

- Agreed the gross pay detail on the August payslips for each employee to the approved staff salaries payable, as advised by the Clerk; and
- Ensured the accurate calculation of tax, NI and pension contributions for that month to the relevant HMRC and LG Pension Fund deduction tables.

Conclusions

We are pleased to report that no issues arise in this area warranting formal comment or recommendation.

Fixed Asset Register

The Accounts and Audit Regulations 1996 (as amended periodically) require that all councils establish and maintain inventories/asset registers of buildings, land, plant and equipment, etc. owned by them.

We note that officers have recently completed a review of the Council's asset register ensuring its currency and completeness: we have duly agreed detail to the disclosure in the year's AGAR at Section 2, Box 9. We have obviously not, in the time available during our review visits, undertaken any physical verification of the existence of physical assets.

Several of our clients have, in addition to their formal asset register, developed a photographic register of the various items of Council owned assets such as street furniture and various items of

equipment that may be exposed to physical risk of damage and / or theft be it wilful or accidental and suggest that, in line with best practice and to assist the smooth progression of any potential insurance claim or police enquiry in the event of theft or accidental / wilful damage such a register should ideally be developed and maintained.

Conclusions and recommendation

Whilst no concerns arise in this area with the accuracy of the register, we suggest, as above, that in the fullness of time an appropriate photographic register of potentially at-risk assets be developed.

R4. Consideration should be given to the development of a suitable photographic register of the Council's stock of assets, which would or may assist the smooth progression of any insurance claim or police enquiry in the event of any loss or damage to any asset.

Investments and loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

As indicated earlier in this report, surplus funds are currently held with Handelsbanken, detail of which we have examined as part of our above referenced cashbook testing, noting that the Council is receiving an appropriate rate of interest that is credited to the combined cashbook account monthly. As also indicated above, we note that a CCLA PSFD account has now also been opened.

We note that the Council has no loans in existence repayable either by or to the Council.

Conclusions

No issues arise in this area warranting formal comment or recommendation.

Statement of Accounts / AGAR

We have reviewed the year-end AGAR detail agreeing the latter to the Omega year-end Accounts. We have also reviewed the debtors and creditors recorded at the year end with no issues identified warranting further enquiry.

Conclusions

No issues arise in this area and, based on the work undertaken for the financial year, we have duly signed off the IA Certificate in the AGAR assigning positive assurances in each relevant area.

We also take this opportunity to remind the Clerk of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website.

Rec. No.	Recommendations	Response
Review of Corporate Governance		
R1	The Financial Regulations should be reviewed and updated to record a consistent value for formal tender action, ideally in line with that recorded in the adopted Standing Orders.	
R2	The Council's website should be upgraded to provide a clear cross-reference to the Council's adopted policies and procedures, particularly in relation to the new Assertion 10.	
Assessment and Management of Risk		
R2	Consideration should be given to increasing the level of Fidelity Guarantee insurance cover to, as a minimum, match the average total fund holding value in the combined bank accounts.	
Review of Income		
R3	Appropriate action should be taken to ensure recovery of all long-standing debts, also reviewing the few "unmatched" receipts appearing on the Sales Ledger - Unpaid invoices by date" report.	
Fixed Assets		
R3	Consideration should be given to the development of a suitable photographic register of the Council's stock of assets, which would or may assist the smooth progression of any insurance claim or police enquiry in the event of any loss or damage to any asset.	

Sunningdale Parish Council

Internal Audit Report 2025-26 (Interim)

Stuart J Pollard
Director

Auditing Solutions Ltd

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the interim work undertaken in relation to the 2025-26 financial year both at our offices in advance of and during our on-site visit on 20th October 2025. We thank the Clerk and her staff for assisting the process, providing all necessary documentation in either hard copy or electronic format to facilitate commencement of our review for the year.

Internal Audit Approach

In undertaking our review, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'IA Report' in the Council's AGAR, which requires independent assurance over a series of internal control objectives.

Overall Conclusions

We are pleased to advise that, based on the work undertaken to date, the Clerk and Council have continued to maintain adequate and effective internal control arrangements.

We have discussed with the Clerk the inclusion of an additional assurance in the AGAR Governance Statement for 2025-26 at Box 10 relating to the posting of all necessary information on the Council's website in accordance, inter alia, with Data Protection requirements and will ensure appropriate compliance at our final review.

We will update this report following our final visit for the year, the date of which has yet to be determined, but will be timed to follow closure of the year's Omega accounts.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

The Council upgraded to the Rialtas Omega accounting software to record transactions through its principal Current and Deposit bank accounts held with Handelsbanken in a combined cashbook last year: they are now, also, operating the software through the Cloud.

Our objective in this area is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbooks or financial ledgers. To meet that objective, we have:-

- Ensured that the opening balances recorded on the accounting system for 2025-26 reflect those in the certified 2024-25 AGAR;
- Ensured that an appropriate cost and nominal coding structure remains in place;
- Ensured that the accounts system was in balance at 30th September 2025;
- Checked transactions for April and September 2025 in the combined cashbook; and
- Checked and agreed the bank reconciliations as at 30th April and September 2025 ensuring no long-standing uncleared transactions or other anomalous entries exist.

We also note the intent of transferring a tranche of funds to the CCLA Public Sector Deposit Fund in the near future and will review progress in that respect at our final review.

Conclusions

We are pleased to record that no issues of concern arise in this area currently. We shall extend our review of the combined cashbook detail to bank statements checking two further months, including that for March 2026, at our final visit, also verifying the accuracy of year-end bank reconciliation and ensuring the accurate disclosure of the year-end balances in the year's AGAR at Section 2, Box 8.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place, that Council meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have reviewed the minutes of the Full Council and Committee meetings (excluding Planning) for the year to date as published on the website to determine whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability, also ensuring that the Council has not taken, nor is planning, any actions that might result in ultra vires expenditure. We are pleased to record that no such concerns arise currently.

We note that the Council has reviewed and re-adopted SOs and Financial Regulations (FRs) based on the recently updated NALC model documents suitably adapted to Sunningdale's local circumstances.

We are also pleased to note that the external auditors signed off the 2024-25 AGAR with no significant concerns raised, noting their comments relating to the absence of the formal re-adoption of the risk register during 2024-25. We are pleased to note the appropriate publication of the Notice of Public Rights for that year on the Council's website for the requisite 30 working days.

Conclusions

There are no issues arising in this area currently. We shall continue our review of minutes and the Council's overall approach to governance at our year-end review visit. As highlighted in the preface to this report, we have discussed with the Clerk the additionally required assurance in the AGAR Governance Statement at Section 2, Box 10 and will ensure appropriate compliance at our final review.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct nominal codes have been applied in entering detail in the cashbooks; and
- VAT has been appropriately identified and been the subject of periodic recovery.

We have reviewed the operative procedures for the approval and release of payments, the majority of which are now processed online, and consider them appropriate for the Council's present requirements.

To provide assurance in this area we have selected a sample of 27 individual payments processed in the year to 30th September 2025 including all those individually in excess of £1,500, together with a more random selection of every 20th recorded cashbook transaction (irrespective of value). Our test sample totals £107,870 and equates to 68% by value of all non-pay related payments for the year as recorded in the accounts to date.

We are again pleased to note that VAT returns continue to be submitted at the end of each quarter, electronically as required by extant legislation, and have verified the accuracy of the final 2024-25 and first 2025-26 quarterly reclaims to date by reference to the Omega control account.

Conclusions

We are pleased to record that there are no issues arising in this area currently warranting formal comment or recommendation: we will extend our test sample of processed payments for the remainder of the year at our final review, also examining the remaining quarterly VAT reclaims.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage any potential risks to minimise the opportunity for their coming to fruition.

We note that the Risk register is the subject of current review and update and will ensure satisfactory completion of that review and formal adoption of the resultant document at our final review.

We have reviewed the Council's insurance schedule which runs to 30th September 2026 with appropriate cover in place with both Public and Employer's Liability standing at £10 million, together with Fidelity Guarantee cover of £2 million, which we are pleased to note was actioned in line with our prior year recommendation, and "Business Interruption – loss of revenue" cover of £60,000 all of which we consider appropriate for the Council's present requirements.

We have previously discussed with the Clerk the arrangements for completing safety inspections of Council play areas noting that they are undertaken fortnightly by a contractor supplemented by an additional quarterly review by a RoSPA accredited company.

Conclusions

No issues arise in this area currently: as indicated above, we will review the final version of the year's updated and adopted risk register at our final review visit ensuring its ongoing appropriateness for the Council's present requirements.

Review of Income

In examining the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. Consequently, we have:

- Examined the Council's formal Burial Register checking to ensure that each of the interments recorded as occurring in the year to 30th September 2025 are supported by relevant undertakers' interment applications and the legally required burial or cremation certificates, with no issues arising in that respect. We have also ensured that fees and charges have been levied appropriately in accordance with the Council's approved scale for 2025-26 and are pleased to record that no issues arise in that respect with all fees relating to our test sample due settled.
- Reviewed the spreadsheet record relating to the recovery of summer hanging basket fees with no issues arising;
- Examined the nominal income ledger for the year to date ensuring that, as far as we are reasonably able, all income due to the Council has been received and coded appropriately; and
- Examined the Omega Sales ledger "Unpaid invoices by date" report noting the existence of a few unpaid and unmatched receipts dating back as far as July 2024.

Conclusions and recommendation

We are pleased to record that no significant concerns exist on this area, although we urge that positive and appropriate action is taken to ensure recovery of all long-standing debts (i.e. those

older than 3 months) and to ensure that appropriate measures are put in place to ensure the routine review and that positive action is taken to ensure timely recovery of debts as they arise. We will undertake further work in this area at our final review examining the operative controls over further income streams.

RI. Appropriate arrangements should be put in place to ensure positive action is taken to pursue recovery of all long-standing debts and appropriate clearance of unmatched receipts recorded in the Omega Sales Ledger “Unpaid invoices by date” report.

Petty Cash and Credit Cards

The Council does not operate any petty cash scheme, nor does it hold any corporate debit or credit cards. Expenses are reimbursed with other trade payments and have been examined where included as part of our payments sample reported earlier.

Review of Staff Salaries

In examining the Council’s payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC regarding the deduction and payment over of income tax and national insurance contributions, together with meeting the requirements of the local government pension scheme.

The payroll is operated in-house by the Clerk with total payroll costs reported at meetings along with other payments. We have examined payroll transaction detail by reference to the August 2025 staff payslips and Clerk’s advised detail of staff contracted weekly hours and point on the national NJC scale. The August payroll also included the 2025-26 pay award gross salaries plus arrears payable from 1st April 2025. We have consequently: -

- Agreed the gross pay detail on the August payslips for each employee to the approved staff salaries payable, as advised by the Clerk; and
- Ensured the accurate calculation of tax, NI and pension contributions for that month to the relevant HMRC and LG Pension Fund deduction tables.

Conclusions

We are pleased to report that no issues arise in this area warranting formal comment or recommendation.

Investments and loans

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

As indicated earlier in this report, surplus funds are currently held with Handelsbanken, detail of which we have examined as part of our above referenced cashbook testing, noting that the Council is receiving an appropriate rate of interest that is credited to the combined cashbook account monthly.

We note that the Council has no loans in existence repayable either by or to the Council.

Conclusions

No issues arise in this area warranting formal comment or recommendation. We note the action, as recorded earlier in this report, being taken currently to set up a CCLA PSDF account and will check progress in that respect at our final review visit.

Rec. No.	Recommendations	Response
Review of Income		
R1	Appropriate arrangements should be put in place to ensure positive action is taken to pursue recovery of all long-standing debts and appropriate clearance of unmatched receipts recorded in the Omega Sales Ledger "Unpaid invoices by date" report.	

Annual Internal Audit Report 2025/26

Sunningdale Parish Council

www.sunningdale-pc.gov.uk

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

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

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

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

20/10/2025

18/05/2026

S.J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date

18/05/2026

*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).