Castle Bromwich Parish Council

Council Office, Arden Hall, Water Orton Road,
Castle Bromwich, Solihull, B36 9PB
0121 747 6503
counciloffice@castlebromwichpc.gov.uk
www.castlebromwichpc.gov.uk

Chairman: Cllr. P Allen, **Vice-Chairman:** Cllr. S Beechey
Cllr. K Ahmed, Cllr. A Haywood, Cllr. J Macdonald, Cllr. D Pearce, Cllr. J Riordan,
Cllr. S Temperton, Cllr. J Ward + 6 vacancies

MINUTES OF THE FULL COUNCIL MEETING

HELD AT THE PAVILION, ARDEN HALL WEDNESDAY 27TH MAY 2026 AT 7:00PM

Members Present:	Cllr. P Allen (Chair), Cllr. S Beechey, Cllr. A Haywood, Cllr. J MacDonald, Cllr. D Pearce & Cllr. J Ward.
Guests in Attendance:	SMBC Cllr. Jamie Campbell, SMBC Cllr. Alan Feeney & SMBC Cllr. Chris Whelan.
Public in Attendance:	Three
Officers in Attendance:	Clerk: Gemma Burgess (minute-taker)

Action

C26-060 **Chair:**

a. Cllr. A Haywood proposed that Cllr. P Allen be elected as Chair for the civic year 26-27, seconded by Cllr. D Pearce and agreed by all present.
RESOLVED: That Cllr. P Allen be elected as Chair.
b. Cllr. P Allen signed the Declaration of Acceptance of Office, witnessed by the Clerk.
c. The Chair's allowance was considered, Cllr. P Allen abstained from voting. It was noted that costs have increased significantly but the allowance has not. It was also noted that the Chair's allowance can be up to a maximum of £3870. The councillors present reported that they would not be taking the £200 councillor allowance budgeted for.
RESOLVED:
- That the Chair's allowance be increased to £1500 to be payable in 5 instalments of £300 via PAYE.
- That the following virement be made.

	FROM					TO				
AMOUNT				OLD BUDGET	REVISED BUDGET				OLD BUDGET	REVISED BUDGET
£200.00	DS	4510	Councillors Allowances	2800	2600	DS	4500	Chair's Allowance	1300	1500

C26-061 **Vice-Chair:** Cllr. P Allen proposed that Cllr. S Beechey be elected as Vice-Chair, seconded by Cllr. D Pearce and agreed by all present.
RESOLVED: That Cllr. S Beechey be elected as Vice-Chair.

C26-062 **Councillors:** The resignation of Cllr. I Roden was noted. A casual vacancy has been declared and the closing date for an election to be called is June 1st.

C26-063 **Apologies for Absence**: Long-term apologies from Cllr. S Temperton due to a family commitment were received and noted. Apologies were also noted from Cllr. J Riordan and Cllr. K Ahmed.

C26-064 **Declarations of Interests & Dispensations:** None relevant to agenda items.

C26-065 **Public Question Time:**

- Former SMBC Cllr. Martin McCarthy thanked the council for its support over the years & commented that the comments on planning applications were much better now.
- A resident spoke to express concern about dialogue at the previous meeting & the recent dog attack in the park.
- SMBC Cllr. A Feeney urged all residents to report antisocial and criminal behaviour to the police so they can build up an intelligence picture.
- Newly elected SMBC Cllrs. Campbell and Whelan were welcomed to the meeting.

C26-066 **Minutes:**

RESOLVED: The minutes of the Parish Council meeting held on Wednesday 29th April 2026 were agreed as a true record of the meeting by those who had been present.

C26-067 **Committees:**

a. **Membership:** The appropriate numbers for each committee were considered. The issue would be reviewed if more councillors were co-opted.
RESOLVED: That FGP and LSC would comprise of 6 members and Staffing of 3 with the Chairman able to attend ex-officio without voting rights.

b. **Terms of Reference**: The Terms of Reference for each committee were reviewed. It was agreed that the Staffing Committee needs the authority to spend against relevant budgets.
RESOLVED: That the Terms of Reference for FGP, LSC and Staffing Committee be approved. (attached at pp10-16).

c. **Staffing Committee**:
   i. Cllr. S Beechey, Cllr. A Haywood and Cllr. K Ahmed were appointed to the Staffing Committee.
   ii. Cllr. S Beechey was appointed as Chair of the Staffing Committee.

d. **Finance and General Purposes Committee:**
   i. Cllr. P Allen, Cllr. K Ahmed, Cllr. S Beechey, Cllr. A Haywood, Cllr. J MacDonald & Cllr. J Riordan were appointed to the Finance and General Purposes Committee.
   ii. Cllr. K Ahmed was appointed as Chair of the Finance and General Purposes Committee; Cllr. A Haywood was appointed as Vice-Chair.

e. **Leisure Services Committee:**
   i. Cllr. P Allen, Cllr. S Beechey, Cllr. A Haywood, Cllr. D Pearce, Cllr. S Temperton & Cllr. J Ward & were appointed as members of the Leisure Services Committee.
   ii. Cllr. S Beechey was appointed as Chair of the Leisure Services Committee; Cllr. P Allen was appointed as Vice-Chair.

f. **Further Committees or Working Parties:** It was agreed that no further committees or working parties were necessary.

C26-068 **Appointments:**

a. **Internal Auditor for 26-27:** The appointment of an Internal Auditor was considered.
RESOLVED: That DKE Audit Services be re-appointed for the financial year 2026-27.

b. **Representatives on Outside Bodies:** The following members will continue to represent the Council:
Cllr. P Allen: Dame Mary Bridgeman, Castle Bromwich Hall Gardens Trust AGM representative.
Cllr. J Ward: Dame Mary Bridgeman
Cllr. J MacDonald: Solihull Area Meeting, Birmingham Airport Consultative Committee, WALC AGM as invited.
Cllr. A Haywood: St Thomas' Dole Charity Board of Trustees.
Cllr. S Beechey: Castle Bromwich Hall Gardens Trust Stakeholder Group

C26-069 **Finance and General Purposes Committee**:

a. The minutes of the meeting held on May 13th 2026 were noted.

b. The Clerk reported on an issue with terminating the card payment services contract, although the exit fees were made in writing, they will be charged twice due to the terminals being on 2 contracts.
RESOLVED: That the £200 exit fee be paid and termination be continued.

c. The Internal Auditors AGAR report (p3) (attached at p45) and full report for the year 2026-27 were noted with no recommendations or action necessary. (attached at pp15-24).

d. The bank mandates were reviewed.
RESOLVED: 1.
- That the former Arden Hall Officer be removed from the Lloyds mandate.
- That the Community & Leisure Officer be added "read-only" to the Lloyds mandate.
- That Cllr. K Ahmed be added to both the Lloyds and Unity Trust Bank mandates.

e. Payment methods were considered.
RESOLVED: That bank transfer is used as the primary method of payment.

f. The continued use of variable direct debit for regular contractual payments was considered.
RESOLVED: The use of variable direct debit for regular contractual payments (as below) was approved.

Konica Minolta	PC office photocopier
Sharp	Arden Hall photocopier (usage)
Siemens	Arden Hall photocopier (rental)
Peninsula	HR Consultants
Bagnall & Morris (Waste Services) Ltd t/a Panda	Waste Collection
Waterplus,	Water
SMBC	Business Rates
ICO	ICO annual fee
Corona	Electricity
First Data Europe Limited T/A Clover	OLD Card payment machines – processing services
Marketplace Merchant Solutions Ltd	OLD Card payment machines – rental
Worldpay	Card Payment services
Mainstream until 13.08.26 Leap IT from 01.08.26	Telephone/Internet
Three	Mobile Phones
Justice Fire & Security	Alarm maintenance contract
Lloyds Bank	UTB Corporate Credit Card
Trade UK	Trade credit card
Booker	Purchases for bar
Initial Washroom Hygiene	Hygiene services
Leap IT	IT services

g. **RESOLVED:** The list of regular contractual payments made by bank transfer (as below) was approved.

Staff	Net salaries	Variable
HMRC	PAYE deductions / contributions	Variable
WMPF	Pension contributions	Variable
EDGE IT	Finance and Facilities software	Annual – depends on users approx. £1541
ESPO until 31.03.27 Corona from 01.04.27	Gas bills	Variable

DM Payroll	Quarterly payroll services	£492 a year, billed £123 quarterly
Fairways	Monthly Grounds Maintenance	£26,510 annually (£2209.17 a month)
nPower	MOP DC Annual fee	£390
SMBC	Function Licence	£180 (approx.)

h. Payment run 2026-05-27 was considered.
RESOLVED: That payment run 2026-05-27 be approved. (att p25)

i. The Internal Control Check scheduled was noted.

Q1	Cllrs. Riordan & Pearce	Mid July
Q2	Cllrs. Haywood, Ward	Mid Oct
Q3	Cllrs. Ahmed & Allen	Mid Jan
Q4	Cllrs. MacDonald, Beechey & Temperton	Mid April

j. The bank reconciliation checking schedule was noted.

May	Cllr. S Beechey	Nov	Cllr. Ahmed
Jun	Cllr. J Ward	Dec	Cllr. S Temperton
Jul	Cllr. D Pearce	Jan	Cllr. S Beechey
Aug	Cllr. J Riordan	Feb	Cllr. J Ward
Sep	Cllr. J MacDonald	Mar	Cllr. D Pearce
Oct	Cllr. A Haywood	Apr	Cllr. J Riordan

C26-070 **Planning & Licensing:**

a. The following decisions were noted.

Reference	Address	Proposal	Decision
PL/2025/02215/ MIODW	Land Adjacent To 101 Chester Road Solihull	Outline application for the erection of 2 No. dwellings with means of access and layout being determined	APPROVED
PL/2025/00408/ PPFL Appeal Ref: 6002108	28 - 30 The Green, Castle Bromwich, Solihull B36 9AL	Disputing condition No. 2 that no permitted permanent change shall be carried out to a House of Multiple Occupation.	Appeal Dismissed

b. The following comments were approved:

Reference	Address	Proposal
PL/2026/00889/PPFL	The Farthings Green Lane Castle Bromwich Solihull B36 0AY	Expand the beer garden into the car park, add festoon lighting and picket fencing.
No objection, subject to neighbours' comment, especially in relation to noise disturbance.		
PL/2026/00880/MINFHO	282 Bradford Road Castle Bromwich Solihull B36 9AB	Two storey side and rear extension, single storey rear extension and conservatory.
No objection to the addition of a conservatory at the rear of the property following approval of application PL/2025/00029/MINFHO, this should be subject to neighbours' comment.		
PL/2025/02184/MINFHO	41 Chester Road Solihull B36 9DL	Retention of existing entrance gates and pillars at the front boundary of the property.
No objection, subject to neighbours' comment.		
PL/2026/00864/MINFHO	108 Hurst Lane North Castle Bromwich Solihull B36 0HA	Single storey rear extension.
No objection, subject to neighbours' comment & compliance with regulations.		
PL/2026/00039/PPFL	271 Chester Road Solihull B36 0ET	Change of use of existing ground floor plan from current retail Class E to a sui generis use for hot food pizza takeaway and fume extractor canopy with high velocity discharge cowl 1m above eves to rear elevation.

Castle Bromwich Parish Council wishes to object to this proposed pizza takeaway.
The proposal conflicts with several policies within the adopted Solihull Local Plan and would result in harm to residential amenity and the local area.
Local Plan Policy P14 seeks to protect residents and users from unacceptable impacts including noise, odour, disturbance and other environmental effects.
A pizza takeaway would likely create:

- late evening noise from customers and delivery drivers,
- vehicle movements and engine idling,
- cooking odours and extraction noise,
- increased litter and anti-social behaviour.

These impacts would materially harm the amenity of nearby residents, particularly during evening hours when background noise levels are lower. It is also noted that a previous planning application for flats above these units was approved but the chimney proposed would not enhance these living quarters.
Policies P7 and P8 require development to provide safe and suitable access arrangements and avoid worsening congestion and parking problems.
A takeaway use typically generates:

- short-stay parking,
- delivery driver activity,
- increased turning movements,

- unsafe stopping and waiting,
- pressure on existing parking.

Parking in this area is already constrained and dangerous, having a knock-on effect on the road junction. This proposal would worsen highway safety and inconvenience existing residents which is contrary to Policies P7 and P8 of the Local Plan.

Policy P18 supports healthy communities and seeks to manage concentrations of hot food takeaways.

The Council's Hot Food Takeaway SPD specifically recognises concerns relating to:

- unhealthy food environments,
- impacts on children and young people,
- and cumulative impacts from takeaway uses.

This site is next to a school and there is already a concentration of takeaways which should weigh heavily against the proposal.

Policy P19 seeks to maintain a balanced range of local services and protect the function and character of local centres.

An additional takeaway could:

- reduce the diversity of local businesses,
- contribute to overconcentration of takeaway uses,
- and harm the character of the parade or surrounding area.

The proposal risks undermining the long-term quality and vitality of the locality.

5. Cumulative Impacts

The Council should consider the cumulative impact of:

- noise,
- odour,
- parking pressures,
- litter,
- delivery activity,
- and anti-social behaviour.

PL/2026/00918/PPFL	28 Wasperton Close Castle Bromwich Solihull B36 9DZ	Change of Use from single dwelling(C3) to children's home(C2) for up to 3 children, including garage conversion into a habitable room.

Castle Bromwich Parish Council wishes to object to this planning application on the grounds that the proposed development appears insufficient in size for its intended use and would result in an overdeveloped and cramped form of development that conflicts with the Solihull Local Plan. There is no objection in principle to a change of use to provide quality housing for children.

1. Conflict with Policy P15 – Securing Design Quality

Policy P15 requires development to achieve a high standard of design and to create functional, attractive and sustainable places.

The proposal appears excessively constrained in terms of:

- internal accommodation,
- usable living space,
- circulation space,
- storage provision,
- and/or external amenity space.

As submitted, the development risks creating substandard accommodation that would fail to provide an acceptable quality of environment for future occupiers.

The proposal therefore conflicts with Policy P15 of the Solihull Local Plan.

2. Overdevelopment and Impact on Residential Amenity – Policy P14
Policy P14 seeks to protect amenity and ensure development does not create unacceptable living conditions.
The limited scale of the proposal suggests the site is being overdeveloped relative to its size. This could result in:

- cramped living conditions,
- increased noise/disturbance,
- and pressure on neighbouring properties.

The development would therefore fail to provide acceptable residential amenity for both existing and future occupiers, contrary to Policy P14.

3. Inadequate Parking and Accessibility – Policy P8
Policy P8 requires development to minimise congestion and provide suitable accessibility arrangements.
The constrained nature of the site raises concerns that the proposal cannot adequately accommodate the level of use proposed, especially during shift changeovers.

4. Failure to Meet Appropriate Living Standards
The Council should carefully assess whether the proposal complies with nationally recognised internal space standards and whether rooms are of adequate size and functionality. The sharing of a single bathroom for 3 children who each require a carer would not allow for privacy. Development that prioritises density over quality risks creating poor living conditions and sets an undesirable precedent for future development in the area.
For the reasons above, the proposal represents an overdevelopment of the site and conflicts with Policies P14 and P15 of the Solihull Local Plan.

If the applicant can scale back the number of children or the complexity of their need, it may be a suitable site.

C26-071 **Finance Reports for year ending 31st March 2026:** The following reports were approved:

a. Budget Performance (attached at pp26-33)
b. Consolidated Balance Sheet (attached at pp34-35)
c. Cashbook Financial Summary (attached at pp36-37)
d. Closing Debtors (attached at p38)
e. Closing Creditors (attached at pp39-42)

C26-072 **Annual Governance and Accountability Return (AGAR) 2025/26:**

a. **Section 1 – Annual Governance Statement 2025/26** (attached at p46)
The statements were considered individually.
RESOLVED: Cllr. P Allen proposed that Statements 1, 2, 3, 4, 5, 6, 7, 8 & 10 be agreed as YES & Statement 9 be agreed as N/A; seconded by Cllr. A Haywood and agreed by all present. The Chair & Clerk signed the statement.
b. **Section 2 – Accounting Statements 2025/26** (attached at p47)
The statements were considered and compared to the underlying financial records.
RESOLVED: Cllr. P Allen proposed that the Accounting Statements 2025-26 be approved, seconded by Cllr. A Haywood and agreed by all present. The Chair signed the statement which had previously been signed by the RFO.
c. The period of the Exercise of Public Rights was approved as 3rd June – 14th July 2026. (attached at p49)
d. **AGAR supporting documents:**
    i. The bank reconciliation page was approved. (attached at p50)
    ii. The explanation of significant variances was approved. (attached at p51)
    iii. The reconciliation between Section 2, Boxes 7 and 8 was approved. (attached at p52)
    iv. The Breakdown of Reserves Held was approved. (attached at p53)

v. The report on additional information required for Intermediate Review including a breakdown of Box 3 income across comparative years was approved. (attached at pp54-59)

C26-073 **Leisure Services Committee:**

a. The Clerk reported that there had been another dog-on-dog attack at the park the previous week. Although the offending dog had been temporarily put a on a lead to walk past another dog (already on a lead), it had been promptly unleashed whereby it ran back to attack the dog on a lead. Councillors expressed disappointment at the lack of dog control, the Clerk reported that signage hasn't gone up yet due to capacity.

b. It was noted that the ice machine in the Spencer Cellar is broken; a callout to repair it had been unsuccessful. A like-for-like replacement considering how much it is used was not thought to be good value especially as a drain pump model is needed, which are more expensive.
RESOLVED: That a table top ice machine be purchased from Nisbets for £150.98+ VAT from the Bar 4190 Equipment budget.

c. Continued complaints about noise and antisocial behaviour from the council's neighbour were considered. The Clerk reported on specific issues with functions, action staff were taking and discussions with the Solihull MBC Regulatory Services. It was agreed that efforts should be concentrated on ensuring that the rear door remains closed when there is amplified music being played, but that some of the issues raised did not constitute antisocial behaviour and are to be expected from a community centre.

C26-074 **Council Office:**

a. The Clerk reported that WALC had given the parish council a copy of the 13th Arnold Baker (current edition is 14th) for postage costs only. A significant subject access request has been made that will be very time-consuming so councillors were urged only to contact the council office if really necessary.

b. **Correspondence with Residents:**
   - A resident has raised concerns relating to dog mess, dogs not being on leads and running around out of control. The Clerk has advised her that signage will be going up to remind dog owners of their responsibilities.
   - A request has been made from a resident on the private road on The Green, asking for the council to erect a fence to stop the public walking onto their road. It was agreed that it was the responsibility of the residents to enforce their boundary as desired and there are no plans to put fencing on the village green.

C26-075 **Policies:** The following policies were re-approved to be published on the website:

a. Code of Conduct
b. Equality & Diversity Policy

C26-076 **Confidential Matters:**

RESOLVED: To close the meeting to members of the public via the Public Bodies (Admission to Meetings) Act 1960, to allow for discussion of confidential matters, publicity of which would be prejudicial to the public interest.

a. A complaint received was considered

RESOLVED: That the complaint about a staff member would be considered under the disciplinary procedure and the complaint about councillor conduct would be referred to the monitoring officer.

C26-077 **Councillors' reports:**

- Cllr. A Haywood reported on the St Thomas Dole Charity meeting held on 12th May. 7 applications had been received, some were granted, some dismissed and some were asked to provide additional information.

C26-078 **Action Log:** Updates were given:

* Signage (all areas)	Clerk
* Flag Flying Policy	Clerk
* Staff Handbook	Clerk
✓ Website updated with events	Clerk/CFO
* Dog Responsibilities – signage	Clerk
* CBC&SC Dartboard proposal in June	Clerk
* Toilet Facilities	Clerk/WP
✓TRO around St M&Ms school	Clerk
✓Dog poo stencil	Clerk
1. Bank mandate	Clerk

C26-079 **Meeting Schedule:** Upcoming meetings:
(7pm unless specified)

Full Council (Pavilion)	24th Jun, 29th Jul, 30th Sep
Leisure Services Committee (Lounge)	10th Jun, *9th Sep*, 14th Oct
Finance and General Purposes Committee (Lounge)	15th Jul, 16th Sep
Staffing Committee: (Council Office 3pm)	9th Jul, 22nd Oct
Civic Service (6:30pm St M&M's Church)	7th Jun
Party in the Park (12-5)	27th Jun

This meeting ended at 8:52pm.

…… ……..
Signed as a true record of the business transacted Dated
Chairman Castle Bromwich Parish Council

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Staffing Committee Terms of Reference

Status	Approved
Date v1 approved	01/09/2022
Date v2 approved	17/05/2023
Date v3 approved	29/05/2024
Date approved	28/05/2025
Date approved	27/05/2026
Date of Review	May 2027

1. **Staffing Committee Membership**
   The committee will comprise of three members of the Parish Council. **The quorum** is three members but substitute members may be used as per Standing Order 4.d.v. The Chairman may attend ex-officio without voting rights.

2. **Committee's Objective**
   The purpose of the Staffing Committee is to oversee the organisation, employment, management and terms and conditions of employment of the Council and to make appropriate recommendations to the Council for ratification.

3. **Primary Responsibility**
   The primary responsibility of this committee is to act as line-manager to the Clerk.

4. **Members of the committee are to be mindful of:**
   - the legal framework for, and good practice in, employment matters
   - the confidential nature of employer-employee matters and that many of the items for consideration will require that the public and press be excluded by resolution of the Committee
   - the nationally negotiated model contract and terms and conditions for the appointment and employment of Staff
   - the NALC / SLCC model Member-Officer Protocol

5. **Delegated responsibilities of the Staffing Committee**
   In conjunction with the Clerk to the Council, and other professional advisers as and when required, are to determine: -
   a) HR strategy
   b) development and review of HR policies and procedures
   c) staffing levels and structure
   d) job descriptions/person specifications
   e) operation and review of the equality and equal opportunities policy
   f) operation and review of the health and safety policy
   g) operation of the Council's disciplinary, grievance, grading and appeal procedures
   h) the annual appraisal of the Clerk to the Council

i) the recommendation of the appointment of Clerk to the Council.

6. **Delegated responsibilities to the Clerk, as Head of Paid Services**
In all cases the Clerk will refer to, work with and pay due regard to, the appropriate line manager when considering any of the matters a) to t) below, and for any staff to be employed on spinal column point 20 and above, a member of the Staffing Committee. Delegation will cover:

a) staff vetting, including DBS checking
b) staff recruitment and selection (except for position of Clerk) including preparation of job descriptions, person specifications, placing of the advertisement, short-listing of applicants and carrying out all interviews working with an appointed member of the Staffing Committee and the relevant line manager
c) staff retention
d) determining or reviewing staff conditions of service and general terms of employment via the Staff Handbook
e) salary grading and pay
f) leave entitlements including annual holiday, sickness, statutory entitlements and special leave
g) salary reviews and agree minor variations to the condition of employment subject to prior discussion with the council's HR advisor
h) approval of payment of overtime within council policy
i) authorisation of training in line with the council's policies
j) the provision of protective personal equipment
k) agreeing to premature retirement on the grounds of duly certified ill health, in consultation with either the Staffing Committee or up to two identified council members
l) terminating the employment during probation
m) review of salary on completion of probationary period in consultation with either the Staffing Committee or up to two identified council members
n) the commission of legal and professional advice on staffing matters for consideration by the Staffing Committee
o) special conditions relating to a specific post or individual
p) allowances, expenses and subsistence
q) working hours
r) sickness absence management
s) employee communication and consultation
t) staff performance review/appraisals

7. **Delegated budget**
The Committee is delegated authority to spend within the Staffing Contingency budget to a maximum of £2000 per transaction. It may also approve virements from this budget to cover necessary costs. If necessary, funding may be provided as and when required following a request to the Council.

8. **Reporting arrangements**
The Staffing Committee will meet quarterly or more often as required and the Clerk will report to these meetings on all matters dealt with under delegated responsibilities.

The committee will report regularly to the full council when required to do so.

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Status	**Approved**
Date v1 approved	**05/05/2021**
Date v2 approved	**17/05/2023** **29/05/2024**
Approved	**28/05/2025**
Approved	**27/05/2026**
Date of Review	**May 2027**

FINANCE AND GENERAL PURPOSES COMMITTEE

TERMS OF REFERENCE

1. MEMBERSHIP

a) The committee shall ideally comprise *seven* members of the parish council.
b) Appointments are made by the parish council at its Annual Council meeting or as required.
c) The committee quorum is one third of its membership, ie 3 members.

2. TIMETABLE OF MEETINGS

a) Meetings of this committee will be held on the second Wednesday *of every other month except August* at Arden Hall or as specified by the Parish Council.

3. AIMS, OBJECTIVES & RESPONSIBILITIES OF THIS COMMITTEE

a) To work with the Clerk/RFO in the management of the Council's financial resources and to consider and recommend strategy and action on policy and operational matters concerned with Council's finances, property and resources as identified in paragraph 4.
b) To respond on behalf of the Council in a timely manner to all planning and licensing matters notified to it by Solihull MBC.

4. THE FINANCE AND GENERAL PURPOSES COMMITTEE HAS THE FOLLOWING SPECIFIC DUTIES AND DELEGATED AUTHORITY:

a) To ensure adequate financial controls are in place to utilise and protect the Council's finances and assets; to include insurance of buildings and property and maintenance of the council's asset register.
b) To review and amend the Council's Financial Regulations annually prior to approval at the Annual Council meeting and ensure the Council is observing the regulations.
c) To review and manage annually the Council's Internal Controls including the annual assessment of risks to ensure the Council is aware of and managing all risks.
d) To conduct an annual review of the council's insurance policies.
e) To monitor the financial administration of the Council.
f) To monitor and effect compliance with its own financial procedures and all relevant statutory regulations.

g) To receive, consider and recommend the annual accounts for Council approval.
h) In consultation with the Clerk/RFO, annually prepare a detailed Democratic Services budget proposal for the following financial year for recommendation to the Council.
i) To ensure that all Council members are on a rota to meet with the Clerk/RFO to review the council's bookkeeping and internal controls on a quarterly basis. This will entail the selection of a sample of transactions to check:
   - all anticipated income is received
   - payments are properly authorised before they are made
   - the record of income and expenditure is kept up to date
   - the petty cash record is up to date
   - that a bank reconciliation is carried out at regular intervals and
   - any financial anomalies are resolved.
j) To monitor progress of actual income and expenditure across all budget areas compared to the budget at least quarterly and report thereon to the Council.
k) To reallocate budget, where necessary, in light of budget turnout.
l) To monitor debt and have the ability to write-off sums up to £100 if appropriate.
m) To monitor expenditure on credit cards, made under delegated authority to the Clerk.
n) To receive all reports from the independent internal audit and consider all or any recommendations provided therewith including an action plan, which is to be reported to Full Council.
o) To receive advice from the Clerk/RFO on all aspects of finance and financial regulations, including the investment of funds and any transfer into and out of the capital fund subject to agreement by the full Council.
p) To ensure appropriate records are maintained of all assets and that the assets are adequately controlled, risk-assessed, maintained and insured.
q) To seek external funding, grant aid and appropriate support when required in order to adequately fulfil the Council's strategies for parish improvement.
r) To recommend to the Council the making of investments in the long and short term.
s) To ensure all information, as required by the Local Government Transparency Code 2015, is published on the Parish Council website.
t) To regularly keep under review any and all monies received from Section 106 Agreements or the Community Infrastructure Levy (CIL) and identify the budget codes to determine how monies will be allocated.
u) To consider the financial implications for all new projects and undertakings.

5. IN CONJUCTION WITH THE LEISURE SERVICES COMMITTEE TO CONSIDER THE FOLLOWING FOR APPROVAL BY FULL COUNCIL:

a) To consider forward planning and provide earmarked reserves for the replacement of equipment, buildings and specific items of expenditure required in the future in order to lessen the precept burden in any one year.
b) To undertake an annual review of all fees, charges and allowances.
c) To consider all aspects of the councils' service delivery and recommend accordingly.
d) To work with the Clerk/RFO to regularly review all contracts (service provision and maintenance) to ensure the council obtains best value.
e) To work with the Clerk/RFO on the preparation of any tender documents and ensure all procurement procedures comply not only with the council's Financial Regulations and Standing Orders but also with any and all current legal requirement.
f) To annually review all Lease Agreements.
g) To annually review all Service Agreements.

6. FINANCE

a) Once approved, the council's budget provides all expenditure authority to effect the Council's aims for the year. Any over- or under-spend will be reported to the committee.
b) This committee shall have the authority to commit/spend up to £10 000 of budgeted expenditure and up to £2,000 of any un-budgeted expenditure and will identify the source of the reserve fund from which it is drawn.
c) Any un-budgeted amount over £2,000 will be referred for approval to the following Council meeting.

7. PLANNING AND LICENSING

a) This committee has delegated authority to comment and make recommendations on planning applications, licensing applications and consultations notified by the local planning authority.
b). In the event of a notification being received between meetings the council's Scheme of Delegation to the council's officers, which delegates authority to the Proper Officer to respond on its behalf, will be followed. Any such response will be submitted only after full consultation with all members of this committee by email or telephone, in accordance with the Scheme of Delegation and reported to the next meeting of this committee.

Castle Bromwich Parish Council

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Castle Bromwich, Solihull, B36 9PB
0121 747 6503
counciloffice@castlebromwichpc.gov.uk
www.castlebromwichpc.gov.uk

Status	**Approved**
Date v1 approved	**17/05/2023**
Date v2 approved	**29/05/2024**
Date approved	**28/05/2025**
Date approved	**27/05/2026**
Date of Review	**May 2027**

LEISURE SERVICES COMMITTEE

TERMS OF REFERENCE

1. MEMBERSHIP

a) The committee shall ideally comprise *seven* members of the parish council.
b) Appointments are made by the parish council at its Annual Council meeting or as required.
c) The committee quorum is one third of its membership, ie 3 members.

2. TIMETABLE OF MEETINGS

Meetings of this committee will be held on the second Wednesday *of every other month except August* at Arden Hall or as specified by the Parish Council.

3. OFFICER SUPPORT

Meetings of the Leisure Services committee will be attended by the Clerk, Facilities Officer, Arden Hall Officer & Community & Leisure Officer (DPS), or in their absence by other appropriate supporting staff.

4. AIMS, OBJECTIVES & RESPONSIBILITIES OF THIS COMMITTEE

a) To enhance the quality of the offering of the existing parish council owned public spaces and leisure facilities (*list below) to ensure they deliver high value community benefit which reflects the specific character of each site.
b) To encourage engagement with the community, interest groups and external bodies to assist in the conservation and enhancement of informal green spaces.
c) To monitor and maintain play areas, outdoor gym equipment and other formal and informal play provision, upgrading as appropriate.
d) To increase the quality and availability of play areas, trim trails, walking routes and areas for informal ball games.
e) To work with the Police and Solihull Metropolitan Borough Council to address environmental issues across parish council open spaces, including dog fouling, littering and antisocial behaviour.
f) To annually review hire charges for each facility.

*The Parish Council's community leisure and recreation facilities are: Arden Hall, Arden Hall playing fields, The Pavilion, The Village Green, The War Memorial, Bradford Gardens, Whateley Green, Hobs Farm, Theatre Workshop.

5. THE LEISURE SERVICES COMMITTEE HAS THE FOLLOWING SPECIFIC DUTIES AND DELEGATED AUTHORITY:

a) Provide costings for any new facilities, repairs or services within the open spaces eg. new play equipment to Council for budget planning.
b) Review in conjunction with the Clerk/Responsible Financial Officer the project list and the associated budget for the current financial year.
c) Ensure the annual safety inspections of all equipment, relating to play, trees, fire safety, security, legionella, gas & pressure and electrical testing at each of the facilities and playing fields have been arranged by Officers. Working with Officers, the Committee will then review and consider recommendations.
d) Ensure the ongoing risk assessments at each site are being carried out by Officers. The Committee to review and agree the risk assessments.
e) Bi-annually review arrangements for the waste bin collection contract.
f) Ensure the tendering process for the grounds maintenance contract is undertaken every three years.
g) Review quotations for any maintenance/capital projects in relation to the open spaces and facilities owned by Castle Bromwich Parish Council in accordance with Standing Orders and Financial Regulations.
h) Approve spend and payment of budgeted items up to £5000.
i) Ensure Hire Regulations are kept up-to-date.
j) To monitor the bar trading analysis.

6. IN CONJUCTION WITH THE FINANCE AND GENERAL PURPOSES COMMITTEE TO CONSIDER THE FOLLOWING FOR APPROVAL BY FULL COUNCIL:

a) To consider forward planning and provide earmarked reserves for the replacement of equipment, buildings and specific items of expenditure required in the future in order to lessen the precept burden in any one year.
b) To undertake an annual review of all fees, charges and allowances.
c) To consider all aspects of the councils' service delivery and recommend accordingly.
d) To work with the Clerk/RFO to regularly review all contracts (service provision and maintenance) to ensure the council obtains best value.
e) To work with the Clerk/RFO on the preparation of any tender documents and ensure all procurement procedures comply not only with the council's Financial Regulations and Standing Orders but also with any and all current legal requirement.
f) To annually review all Lease Agreements.
g) To annually review all Service Agreements.

DKE AUDIT SERVICES

INTERNAL AUDITOR

Specialist provider to Parish & Town Councils

Castle Bromwich Parish Council

Internal Auditors assessment for the completion of the AGAR Part 3 – Financial Year 2025-26

1. Introduction

I have concluded the Council's annual independent internal audit. I am therefore able to complete the Annual Internal Audit Report (AIAR) 2025-26 which forms part of the Annual Governance and Accountability Return (AGAR).

My internal audit considers the evidence available to assess if the Council has effective systems and control arrangements in place for the areas examined. In examining these arrangements focus has been placed on compliance with a number of the Council's key governance 'rules', its management of risk, and its financial controls. Consideration is given to the size and scope of activities undertaken by the Council.

The internal audit is undertaken during the financial year in order to review and test the systems and controls operating during that year. The internal audit report details the findings at the time of the internal audit review. For the year-end financial statements, a cursory inspection is carried out to verify there are no significant financial management or control matters that may impact on the AIAR assessments made at the time of the internal audit review. The internal audit should inform, it is not designed to offer assurance over the completion of the AGAR sections 1 & 2, responsibility for the accuracy of these submissions' rests with the Council.

The internal audit is not designed to identify all weaknesses in the Parish Council's systems but, it is a sample examination of systems and of testing those systems and controls. Where weaknesses are identified during the internal audit process, which impact on governance and internal control, recommendations are made.

The responsibility for the prevention and detection of fraud, error and non-compliance with the law or regulations rests with the Council. The internal audit should not be relied upon to disclose all material mis-statements or frauds, errors, or instances of non-compliance, as may exist.

As the Councils appointed internal auditor, I confirm that I am independent of the Council.

2. Summary

In the section below I have recorded my AIAR responses and offered some comments by way of explanation for these. Members need to be mindful that this assessment is of systems and control during 2025/26 to the time of the audit review.

During the internal audit review no significant system control issues or non-compliances have been identified that prevents a positive response to each of the areas covered by the AIAR. No control recommendations have been made.

3. Internal Audit Assessment

The table below follows the format of the AIAR section of the AGAR, for each section questions have been raised in order to establish the systems and control arrangements. The responses, along with the supporting evidence provided, has allowed review, challenge, examination and assessment.

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
A. Appropriate accounting records have been properly kept throughout the financial year.	**Yes**
Based on review and sample testing, the Council has implemented effective procedures to accurately and promptly record all financial transactions and to maintain appropriate accounting records throughout the financial year. The finance system is used to record orders, confirmation of the receipt of the goods, works or services and invoice. Invoices, or appropriate supporting information, are recorded against the initial order and therefore for payments made there is a full audit trail. Source records are retained to support receipts. The cashbook is kept up to date, payments and receipts and the key financial information is reported to the Finance & General Purposes Committee (F&GP) and Council. Committees oversee the Councils services; the delivery and financial performance, including the Councils facilities letting, and Arden Hall 'trading' activities. The budget process determines that funding requirement and therefore the precept. Also considered is the significant sum raised from the proactive use of the Councils assets, the letting of facilities and the bar function. The Council operates an accounting and facilities management systems to manage and record its activities. The facilities and finance modules are effectively controlled to ensure the data and key financial information within the two modules correspond.	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved VAT was appropriately accounted for.	**Yes**
The Councils Financial Regulations were reviewed and adopted in June 2025, as were Standing Orders. Examination of a sample number of payments selected from the cashbook has been undertaken, to gain confirmation that payments have been made in accordance with the current Financial Regulations. The sample showed that payments made are supported by for example;	

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
evidence of ordering, confirmation of receipt and invoices or other documents that evidence each payment as due. Where requested the Clerk provided further information and explanation for the payment. The actual payment process and controls have been reviewed, these are effective and compliance was confirmed. Payment schedules have been presented and approved, and VAT has been appropriately accounted for. Effective management and control over the Council's bank accounts is present, the bank mandate being updated in February 2025.	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	**Yes**
The Council has a risk management policy that covers the areas expected, having considered the activities undertaken by the Council. The F&GP Committee considered the Risk Policy at its January 2026 meeting. Sample testing of the identified risks showed the mitigating actions are present. Examples are; Examples of risk mitigating being; fire and legionella tests, asset inspections, risk assessments for events and activities. As part of the financial control process quarterly internal control checks are undertaken by Members.	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	**Yes**
The budget covers all of the Councils activities, income sources and expenditure, and this structure is used for budget monitoring and is effective. At the time of the internal audit visit the 2026-27 budget had been set. The process was discussed and confirmation gained that it identified the Councils funding need based on the service levels, planned improvements and commitments. The precept is calculated and approved as part of the annual budget setting process, being set in accordance with the agreed and approved budget requirement. During the year budget monitoring has occurred. Throughout the year the Council receives funds from the letting of its facilities and makes payments for the costs it incurs. The budget monitoring reports are annotated by the Clerk to inform Member on the reason / impact of budget variances at the time of reporting. Budget monitoring reports are detailed and the scrutiny of the estimated to actual receipts position by Members provides an important overarching financial control. The minutes show virements between budget heads to aid the effective monitoring of costs where change	

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
occurs during the year. This is particularly so for the review of planned income to that received from the 'trading activities'. The supporting evidence, explanation and challenge of variances is an important income management control. The Council has a Reserves Policy and has set its general reserve; the Council has elected to set the general reserve at 25% of the annual precept. The Council considers the appropriateness of its General and Earmarked Reserves as part of its budget setting (November 2025 meeting) and reaffirmed the year end Earmarked Reserve sums at the March 2026 meeting. Investment arrangements were considered by the F&GP Committee in January 2026.	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	**Yes**
The Council receives significant income beyond the precept from the hire of facilities and 'trading' activities. Charges and fees are reviewed and set by Council. A sample examination of a number of receipts selected from the cashbook has been undertaken, to gain confirmation that receipts have been controlled. The sample showed the correct charge / fee is levied, receipts are recorded in the accounting system, these are supported by source records. The Council has effective income management arrangements, hires are recorded in the facilities systems along with deposits paid, and payments and associated receipts are recorded and monitored. Records show effective debt management arrangements are present. At the time of the internal audit visit there was little overdue debt. The facilities module allows the recording and management of letting, which alongside internal operating practices provides an effective control. VAT is raised from income sources as required, and is properly recorded and forms part of the VAT submission. The bar control systems have been discussed. The controls, along with the independent stocktake process and reporting to Members, offers oversight of the trading performance.	
F. Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.	**Yes**
The Council has adopted a Petty Cash Policy. The policy and process ensure there are clear 'rules' for use, including limits and supporting evidence requirements. Evidence was provided confirmed; use, showed formal approved reimbursement, and that periodic checks are undertaken.	

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
The Council operates change floats for the bar function and records show these are controlled through the bar session opening and closing processes.	
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.	**Yes**
The Council has a Staffing Committee to oversee staffing matters including salary setting. The Council also retains the services of HR consultants to support its personnel management arrangements. Staff are paid monthly either based on 1/12 of annual salary per month or based on hours worked (supported by approved timesheets). Pay related data is submitted to the external payroll service. Sample testing shows employment payments are in accordance with approved grades /rates and deductions and employer's liabilities are paid. An allowance is paid to the chair via the payroll (PAYE) system.	
H. Asset and investments registers were complete and accurate and properly maintained.	**Yes**
The Council has an asset management process that shows assets are; identified, recorded, valued (for accounting and insurance purposes), inspected, maintained, and renewed. The most recent version of the Asset Register was considered and approved, by the Council, at its March 2026 meeting. There is opportunity to enhance the asset register to aid the management of assets, developing the links to risk management, the reserves provision and funding options, inspection, maintenance, insurance, and revenue and capital spend. As the Council has valued community facilities, it might benefit from a formalised approach to 'facilities management'. The assets in relation to the insurance schedule and values were reviewed and approved in May 2025. The Council has 'investment funds' held in the CCLA Public Sector Deposit Scheme which generates investment returns.	
I. Periodic bank account reconciliations were properly carried out during the year.	**Yes**
Regular bank reconciliations are undertaken being presented and approved by Members; the control process is effective with the approval being recorded in the minutes.	

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
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.	**Yes**
The accounting statements have been prepared on the correct accounting basis (income and expenditure). The overarching accounting process as reviewed is effective and appropriate; the accounting statements agree to the cash book and are supported by an adequate audit trail from underlying records. Members review payments each meeting and verify the bank reconciliation. Debtors and creditors are properly records and debts are monitored, pursued, and recovered. Note – the assessments in this report are based on the control environment at the time of the internal audit visit. However, evidence that the key year-end financial statements (final bank reconciliation for the year, the budget to actual report, and the year-end accounts statement) have been prepared for Member review and approval has been requested and received. A cursory review of these financial statements, and of activity since the internal audit visit, has not identified any matters to change the initial assessments detailed in this report.	
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").*	**No Covered**
The Council did not certify itself as exempt in 2024/25 and therefore had a limited assurance review of its AGAR.	
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.	**Yes**
The Council publishes the information required by legislation, it has a Publication Scheme which details the information available and how it can be accessed. Transparency principles are followed. At the time of the audit the expected financial information was available on the Councils website.	
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).	**Yes**

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
Evidence confirms the Council correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	
N. The authority has complied with the publication requirements for the 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	**Yes**
The Council complied with the 2024-25 publication requirements.	
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	**Yes**
Assertion 10 has been added to the AGAR; this covers digital and data management and control. The records show the Council is aware of the AGAR Assertion 10 requirements. The Council has a generic email account (.gov.uk) which is hosted on an authority owned domain. The Council publishes the documentation as specified in the Freedom of Information Act and the Transparency Code for Smaller Authorities, and follows the Date Protection Regulations (GDPR). The Council is aware it must process personal data with care and in line with the principles of data protection. The Council has a number of IT, data, and records management policies. An IT policy was approved at the Councils January 2026 meeting. These explain how the Clerk and Members should conduct the Councils business in a secure and legal way when using IT equipment, software and on-line services.	
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	**Not Applicable**
The Council (as a body) is not the Trustee of a charity.	

Other Areas

Internal Control areas and Internal Audit comments
Review of the implementation of recommendations from the previous year's Internal and External Audit Reports
From last internal audit report and earlier reports

None **From last external audit report** Additional information requested by the external auditor was provided.
Any other financial control issues or matters arising during the internal audit not covered above
None

The draft version of this report was discussed and agreed by the Parish Clerk.

The internal auditor wishes to acknowledge the support and assistance provided by the Parish Clerk during the internal audit review.

Duncan Edwards

Internal Audit undertaken on 07 January 2026 (audit visit – control review and sample testing) and 18 April 2026 (further review of activity and draft year end related financial statements)

Duncan Edwards (2025/26 internal audits)

Castle Bromwich Parish Council

Expenditure transactions - approval list

Start of year 01/04/26

Payment Run 2026-05-27

No	Payment Reference	Gross	Vat	Net	Invoice date	Details	Payment Reference Total
5016	ACCRUAL BACS	£11,400.00	£1,900.00	£9,500.00	31/03/26	N-CAP Flooring Ltd - Replacement flooring in Arden Hall foyer - American Oak vinyl - reimbursed by insurer	£11,400.00
5196		£754.01	£125.67	£628.34	11/05/26	Horizon Soft Drinks Ltd - Bar Delivery- 15/05/26	
5197		£52.80	£8.80	£44.00	13/05/26	Edge IT Systems Ltd - AdvantEDGE finance accountancy services, end of year (per hour)	
5198		£330.00	£0.00	£330.00	23/04/26	A & R Venue Ltd - 3 no Agency staff for 5.5 hours for Bar Services on Sat 9th May 2026 - 6:30pm - 12am Double function - 40th Birthday & Quiz night	
5199		£110.00	£0.00	£110.00	23/04/26	A & R Venue Ltd - 1 no Agency staff for 5.5 hours for Bar Services on Fri 8th May 2026 - 6:30pm - 12am Small family 16th birthday	
5200		£240.00	£0.00	£240.00	01/05/26	A & R Venue Ltd - 2no Agency staff for 6 hours for Bar Services on Sat 16th May 2026 - 6:15pm - 12:15am Back to the 80s Disco & reset	
5201		£115.00	£0.00	£115.00	01/05/26	A & R Venue Ltd - 1no Agency staff for 6 hours for Bar Services on Fri 15th May 2026 - 6:30pm - 12:30am 21st family party & reset - Amended price as JG left .25 early.	
5202		£6.00	£0.00	£6.00	13/05/26	Warwickshire and West Midlands Association of Local Councils - Charles Arnold Baker Publication - P&P only	
Total		£13,007.81	£2,034.47	£10,973.34			

Signature GMBurgess Signature

Date 21/05/26

Financial Budget Comparison

Comparison between 01/04/25 and 31/03/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Revised	Actual Net	Balance
INCOME					
Democratic Services					
1010	Chairman's Charity Income	£1,000.00	£1,000.00	£1,841.71	£841.71
1800	Sundry Income	£0.00	£0.00	£0.00	£0.00
1805	Youth Council	£200.00	£200.00	£0.00	-£200.00
1870	Interest	£1,000.00	£1,000.00	£1,323.32	£323.32
1900	Precept	£403,684.00	£403,684.00	£403,684.00	£0.00
1940	CIL Funding	£0.00	£0.00	£0.00	£0.00
1950	Support grants	£0.00	£0.00	£108.83	£108.83
2011875	Investment income	£10,000.00	£10,000.00	£10,333.97	£333.97
Total Democratic Services		£415,884.00	£415,884.00	£417,291.83	£1,407.83
Arden Hall					
1000	Hall hire	£65,000.00	£65,000.00	£74,024.09	£9,024.09
1005	Hirer Storage	£1,000.00	£1,000.00	£750.00	-£250.00
1020	Music Licence (Recharge)	£500.00	£500.00	£274.66	-£225.34
1050	Hall hire sundry	£250.00	£250.00	£342.71	£92.71
1100	CBPC Function Income	£5,000.00	£5,000.00	£4,021.11	-£978.89
1800	Sundry	£2.00	£2.00	£10.35	£8.35
2000	Suspense	£0.00	£0.00	£0.00	£0.00
4752	Refundable Bonds	£0.00	£0.00	£0.00	£0.00
4753	Bond Deductions	£0.00	£0.00	£840.00	£840.00
Total Arden Hall		£71,752.00	£71,752.00	£80,262.92	£8,510.92
Bar					
1420	Bar sales	£60,000.00	£64,000.00	£55,495.95	-£8,504.05

Bars have been very quiet.

Financial Budget Comparison

Comparison between 01/04/25 and 31/03/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Revised	Actual Net	Balance	
1425	DEFUNCT Coffee Machine	£4,000.00	£0.00	£0.00	£0.00	
Total Bar		£64,000.00	£64,000.00	£55,495.95	-£8,504.05	
Open Spaces & Pavilion						
1060	Facilities hire	£15,000.00	£15,000.00	£13,101.00	-£1,899.00	Pavilion was closed for 6M
1061	Hirer Storage	£2,250.00	£2,250.00	£1,455.00	-£795.00	
1065	Pitches / tennis	£300.00	£300.00	£125.00	-£175.00	
1066	Pitches / football	£4,330.00	£4,330.00	£3,260.00	-£1,070.00	
1067	Pitches / cricket	£2,060.00	£2,060.00	£2,060.00	£0.00	
4122	Electricity Recharge	£0.00	£0.00	£84.35	£84.35	
Total Open Spaces & Pavilion		£23,940.00	£23,940.00	£20,085.35	-£3,854.65	
Total Income		£575,576.00	£575,576.00	£573,136.05	-£2,439.95	

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Financial Budget Comparison

Comparison between 01/04/25 and 31/03/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Revised	Actual Net	Balance	
EXPENDITURE						
Democratic Services						
4000	Wages	£94,000.00	£75,000.00	£68,118.90	£6,881.10	
4001	Employers'NI	£11,500.00	£8,500.00	£8,661.42	-£161.42	- need to factor in Chair's NI
4003	Employers' Pension	£21,620.00	£17,250.00	£15,021.53	£2,228.47	
4010	Chairman's Charity Fund Grant	£1,000.00	£1,000.00	£1,434.23	-£434.23	over £1500 raised + distributed
4030	Staff training	£2,500.00	£2,500.00	£2,252.73	£247.27	
4040	Staff travel	£1,200.00	£1,200.00	£1,106.80	£93.20	
4070	Staff uniforms	£1,000.00	£1,000.00	£653.23	£346.77	
4120	Heating and lighting	£2,500.00	£2,500.00	£1,241.18	£1,258.82	
4130	Insurance	£1,100.00	£1,100.00	£951.29	£148.71	
4155	Cleaning materials	£100.00	£100.00	£14.11	£85.89	
4160	H&S Supplies(inc Defibs)	£0.00	£1,000.00	£821.36	£178.64	
4170	Repairs and maintenance	£10,000.00	£10,000.00	£274.98	£9,725.02	no capacity to start work on kitchen
4185	Furniture & Equipment	£1,500.00	£700.00	£214.79	£485.21	
4400	Stationery	£300.00	£300.00	£119.07	£180.93	
4405	Printer/Copier	£1,000.00	£900.00	£647.83	£252.17	
4415	Postage	£50.00	£50.00	£31.01	£18.99	
4417	Telephone & Internet	£3,120.00	£3,120.00	£2,004.04	£1,115.96	
4421	DEFUNCT Website	£350.00	£350.00	£0.00	£350.00	merged with IT
4422	IT	£15,000.00	£15,000.00	£6,821.97	£8,178.03	councillors not migrated to MS365.
4436	Advertising - statutory	£500.00	£500.00	£240.00	£260.00	

Financial Budget Comparison

Comparison between 01/04/25 and 31/03/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Revised	Actual Net	Balance
4460	Subscriptions	£2,150.00	£2,150.00	£1,889.00	£261.00
4500	Chairmans Allowance	£1,300.00	£1,300.00	£1,300.00	£0.00
4510	Councillor Allowances	£2,800.00	£2,800.00	£0.00	£2,800.00
4520	Councillor expenses	£200.00	£200.00	£0.00	£200.00
4525	Councillor training	£500.00	£500.00	£35.00	£465.00
4550	Bank charges - UTB Disbursements	£320.00	£320.00	£233.75	£86.25
4553	Bank charges - Lloyds Disbursements	£120.00	£120.00	£114.16	£5.84
4556	Card Payment Fees	£1,200.00	£1,200.00	£1,227.27	-£27.27
4580	Audit fees	£2,500.00	£2,500.00	£2,136.20	£363.80
4585	Professional fees	£9,000.00	£6,500.00	£676.50	£5,823.50
4587	Professional advice, staffing	£6,000.00	£6,000.00	£5,717.28	£282.72
4600	Events - civic service	£250.00	£280.00	£279.96	£0.04
4601	Events - Remembrance parade	£3,000.00	£3,000.00	£2,280.22	£719.78
4610	Events - special events	£1,500.00	£1,500.00	£138.42	£1,361.58
4615	Events - Party in the Park	£3,000.00	£2,970.00	£2,166.11	£803.89
4630	Events - Christmas tree, concert	£100.00	£100.00	£16.82	£83.18
4640	Election costs	£0.00	£0.00	£0.00	£0.00
4650	Parish Plan actions	£0.00	£0.00	£0.00	£0.00
4720	Section 137 spend	£500.00	£500.00	£0.00	£500.00
4752	Refundable Bonds	£0.00	£0.00	£0.00	£0.00
4800	Grant aid	£500.00	£500.00	£0.00	£500.00

overbudget but Arden Hall income also over.

29

Financial Budget Comparison

Comparison between 01/04/25 and 31/03/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Revised	Actual Net	Balance
4805	Community Support	£0.00	£0.00	£0.00	£0.00
4810	Youth Parish Council	£200.00	£200.00	£24.15	£175.85
4899	Miscellaneous expenditure	£500.00	£500.00	£7.00	£493.00
4940	Capital projects	£0.00	£0.00	£0.00	£0.00
4998	Staffing Contingency	£10,000.00	£5,000.00	£0.00	£5,000.00
4999	Contingency	£20,000.00	£20,000.00	£0.00	£20,000.00
8888	Accounting Corrections	£0.00	£0.00	£0.00	£0.00
9000	Warm Hub Spend	£0.00	£0.00	£0.00	£0.00
Total Democratic Services		£233,980.00	£200,210.00	£128,872.31	£71,337.69
Arden Hall					
1105	CBPC Function Exp	£2,000.00	£2,000.00	£1,405.09	£594.91
4000	Wages	£56,000.00	£95,000.00	£79,454.10	£15,545.90
4001	Employers' NI	£8,000.00	£12,000.00	£8,622.19	£3,377.81
4003	Employers' Pensions	£17,480.00	£21,850.00	£18,359.45	£3,490.55
4110	NNDR	£10,000.00	£10,000.00	£7,859.25	£2,140.75
4115	Rates - water	£6,000.00	£6,000.00	£4,806.83	£1,193.17
4120	Heating and lighting	£35,000.00	£35,000.00	£22,085.97	£12,914.03
4130	Insurance	£3,800.00	£3,800.00	£3,500.00	£300.00
4150	Cleaning materials	£2,200.00	£2,200.00	£2,081.75	£118.25
4157	Waste removal	£3,500.00	£3,500.00	£2,822.22	£677.78
4165	Inspections & Scheduled Maintenance	£5,000.00	£5,000.00	£4,835.00	£165.00
4170	Repairs and maintenance	£15,000.00	£9,220.00	£9,004.01	£215.99

Financial Budget Comparison

Comparison between 01/04/25 and 31/03/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Revised	Actual Net	Balance
4175	CCTV and security	£5,000.00	£5,000.00	£2,651.92	£2,348.08
4185	Furniture & Equipment	£4,000.00	£1,300.00	£1,093.61	£206.39
4400	Stationery	£150.00	£150.00	£19.91	£130.09
4405	Printer/Copier	£800.00	£900.00	£786.52	£113.48
4415	DEFUNCT Postage	£50.00	£50.00	£0.00	£50.00
4422	DEFUNCT FROM 2025 (IT)	£0.00	£0.00	£0.00	£0.00
4701	Refreshment Stock	£200.00	£200.00	£25.99	£174.01
4710	Music licences	£2,000.00	£2,000.00	£1,135.03	£864.97
4750	Function licences	£250.00	£250.00	£226.00	£24.00
4899	Miscellaneous	£200.00	£200.00	£0.00	£200.00
4940	Capital projects	£5,000.00	£20,780.00	£20,780.00	£0.00
Total Arden Hall		£181,630.00	£236,400.00	£191,554.84	£44,845.16
Bar					
4000	Wages	£12,000.00	£19,645.00	£12,322.98	£7,322.02
4001	Employers' NI	£0.00	£500.00	£273.50	£226.50
4002	Agency Staff	£0.00	£2,355.00	£2,355.00	£0.00
4003	Employers' Pensions	£1,725.00	£5,060.00	£0.00	£5,060.00
4155	Cleaning materials	£300.00	£300.00	£161.11	£138.89
4170	Repairs and maintenance	£1,000.00	£1,000.00	£852.43	£147.57
4190	Bar Equipment	£1,500.00	£1,500.00	£995.19	£504.81
4585	Professional fees	£1,000.00	£1,000.00	£878.82	£121.18
4700	Bar purchases	£20,000.00	£22,500.00	£22,299.32	£200.68
4705	DEFUNCT Other	£0.00	£0.00	£0.00	£0.00

All forecourt - tarmac path, fencing + slabbed area returned to grass

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Financial Budget Comparison

Comparison between 01/04/25 and 31/03/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Revised	Actual Net	Balance	
4710	DEFUNCT Coffee Machine	£2,500.00	£0.00	£0.00	£0.00	- merged with bar
Total Bar		£40,025.00	£53,860.00	£40,138.35	£13,721.65	
Open Spaces & Pavilion						
4000	Wages	£76,000.00	£76,000.00	£74,859.00	£1,141.00	
4001	Employers' NI	£7,000.00	£6,500.00	£6,896.38	-£396.38	- staff covering AH
4003	Employers' Pensions	£17,480.00	£17,480.00	£10,183.46	£7,296.54	
4120	Heating and lighting	£20,000.00	£20,000.00	£8,286.95	£11,713.05	
4130	Insurance	£1,800.00	£1,800.00	£1,500.00	£300.00	
4155	Cleaning materials	£2,000.00	£2,000.00	£1,360.99	£639.01	
4157	Waste removal	£4,000.00	£4,000.00	£2,477.44	£1,522.56	
4170	Repairs and maintenance	£30,000.00	£12,000.00	£6,410.85	£5,589.15	
4175	DEFUNCT CCTV and security	£0.00	£0.00	£0.00	£0.00	
4180	DEFUNCT Defibrillators	£1,000.00	£0.00	£0.00	£0.00	
4185	Furniture & Equipment	£4,000.00	£7,500.00	£6,638.34	£861.66	
4200	Grounds maintenance	£30,000.00	£30,000.00	£25,946.28	£4,053.72	
4208	War Memorial maintenance	£0.00	£0.00	£0.00	£0.00	
4224	Tennis courts maintenance	£1,000.00	£1,000.00	£0.00	£1,000.00	
4230	Playground safety works	£2,000.00	£500.00	£204.00	£296.00	
4235	Play & Exercise Equipment	£25,000.00	£29,000.00	£28,750.00	£250.00	
4240	Pavilion Renovation 2025	£0.00	£72,709.68	£68,518.75	£4,190.93	
4250	Tree maintenance	£5,000.00	£5,000.00	£980.00	£4,020.00	
4417	DEFUNCT Telephone	£0.00	£0.00	£0.00	£0.00	
4940	Capital projects	£0.00	£0.00	£0.00	£0.00	

Financial Budget Comparison

Comparison between 01/04/25 and 31/03/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

	2025/26	Revised	Actual Net	Balance
Total Open Spaces & Pavilion	£226,280.00	£285,489.68	£243,012.44	£42,477.24
Total Expenditure	£681,915.00	£775,959.68	£603,577.94	£172,381.74
Total Income	£575,576.00	£575,576.00	£573,136.05	-£2,439.95
Total Expenditure	£681,915.00	£775,959.68	£603,577.94	£172,381.74
Total Net Balance	**-£106,339.00**	**-£200,383.68**	**-£30,441.89**	

Consolidated Balance Sheet

Unaudited

31/03/25 £			31/03/26 £
	Current assets		
251,000.00	Investments	251,000.00	
0.00	Investment	0.00	
0.00	Stocks	0.00	
3,866.69	VAT Recoverable	9,221.75	
-1,497.71	Debtors	-5,200.00	
0.00	Payment in Advance	0.00	
169,013.14	Cash in Hand & at Bank	172,663.85	
422,382.12	TOTAL CURRENT ASSETS		427,685.60
422,382.12	TOTAL ASSETS		427,685.60
	Current liabilities		
0.00	Loans Received	0.00	
0.00	Temporary Borrowing	0.00	
0.00	VAT Payable	0.00	
20,776.26	Creditors	56,521.64	
3,516.20	Receipts in Advance	4,521.50	
24,292.46	TOTAL CURRENT LIABILITIES		61,043.14
398,089.66	TOTAL ASSETS LESS CURRENT LIABILITIES		366,642.46
0.00	Deferred Liabilities	0.00	
0.00	Deferred Credits	0.00	
0.00			0.00
398,089.66	NET ASSETS		366,642.46
	Represented by		
276,045.24	General Fund		250,137.55
5,380.00	Tree Maintenance		20,000.00
64,709.68	Pavilion R&R		0.00
30,000.00	OSP Capital Projects		30,000.00
11,441.99	Outdoor Play & Leisure		20,000.00
615.75	Youth Council		591.60
5,125.00	War Memorial		5,125.00
1,000.00	Election Costs		1,500.00
3,000.00	Defibrillators		3,000.00
772.00	Chairman's Charity Fund		1,179.48
0.00	Open Spaces Infrastructure		15,000.00
0.00	Arden Hall Capital Projects		20,000.00
0.00	Donated Ring-Fenced Funds		108.83
0.00	LONG TERM Investment Bank Accounts		0.00
0.00	Liability Reserves e.g. deposits		0.00
398,089.66			366,642.46

Consolidated Balance Sheet

31/03/25 £		Unaudited 31/03/26 £
122,044.42	Reserves total excluding general fund and liabilities	116,504.91
0.00	Reserves total of liabilities e.g. deposits	0.00
276,045.24	General fund total	250,137.55
398,089.66		366,642.46
	Notes:	
0.00	Long Term Borrowing	0.00

Signed

Chairman

Date

Responsible Financial Officer

AUDIT OPINION

Financial Summary - Cashbook

Summary of receipts and payments between 01/04/25 and 31/03/26 inclusive. This may include transactions with ledger dates outside this period.

Balances at the start of the year

Ordinary Accounts	
Bar Float	£1,058.00
Chairman's Charity Fund	£1,223.64
Lloyds disbursements	£15,643.20
Lloyds General	£134,319.21
Petty Cash	£383.19
UTB Disbursements	£16,385.90
Short Term Investment Accounts	
CCLA	£251,000.00
Total	£420,013.14

RECEIPTS	Net	Vat	Gross
Democratic Services	£448,235.59	£0.00	£448,235.59
Arden Hall	£82,895.92	£70.08	£82,966.00
Bar	£55,868.24	£11,330.50	£67,198.74
Open Spaces & Pavilion	£20,782.35	£0.00	£20,782.35
Total Receipts	£607,782.10	£11,400.58	£619,182.68

PAYMENTS	Net	Vat	Gross
Democratic Services	£129,509.60	£6,572.99	£136,082.59
Arden Hall	£179,958.34	£12,802.34	£192,760.68
Bar	£40,157.84	£4,739.37	£44,897.21
Open Spaces & Pavilion	£218,206.79	£23,584.70	£241,791.49
Total Payments	£567,832.57	£47,699.40	£615,531.97

Closing Balances at 31/03/26

Ordinary Accounts	
Bar Float	£1,058.00
Chairman's Charity Fund	£0.00
Lloyds disbursements	£18,363.21
Lloyds General	£130,976.50
Petty Cash	£628.45
UTB Disbursements	£21,637.69
	£172,663.85
Short Term Investment Accounts	
CCLA	£251,000.00
Total	£423,663.85

Uncleared and Unpresented effects

Statement Closing Balance 31/03/26

Ordinary Accounts	
Bar Float	£1,058.00
Chairman's Charity Fund	£0.00
Lloyds disbursements	£18,363.21

Lloyds General	£130,976.50
Petty Cash	£628.45
UTB Disbursements	£21,637.69
Short Term Investment Accounts	
CCLA	£251,000.00
Total	£423,663.85

Reserve Balances	
Tree Maintenance	£20,000.00
Pavilion R&R	£0.00
OSP Capital Projects	£30,000.00
Outdoor Play & Leisure	£20,000.00
Youth Council	£591.60
Election Costs	£1,500.00
War Memorial	£5,125.00
Defibrillators	£3,000.00
Chairman's Charity Fund	£1,179.48
Open Spaces Infrastructure	£15,000.00
Arden Hall Capital Projects	£20,000.00
Donated Ring-Fenced Funds	£108.83
Reserves total	£116,504.91

Signed

Chair

Clerk / Responsible Financial Officer

Closing Debtors

Start of year 01/04/25

Tn no	Gross	Vat	Net	Accrued	Closing adjustment	Inv. date	Invoice no	Details
Hirer								
7150	-£5,200.00	£0.00	-£5,200.00	-£5,200.00	-£5,200.00	31/03/26	25-26 BOND	YR-END CREDITOR Re
Total	-£5,200.00	£0.00	-£5,200.00	-£5,200.00	-£5,200.00			
HMRC VAT								
7151	£9,221.75	£0.00	£9,221.75	£0.00	£9,221.75	31/03/26		VAT refund 01/01/26 - 3
Total	£9,221.75	£0.00	£9,221.75	£0.00	£9,221.75			
Total	**£4,021.75**	**£0.00**	**£4,021.75**	**-£5,200.00**	**£4,021.75**			

VAT Debtor	**£9,221.75**
All Other Debtors	**-£5,200.00**

Closing Creditors

Start of year 01/04/25

Tn no	Gross	Vat	Net	Accrued	Closing adjustment	Inv. date	Cheque no	Details
A & R Venue Ltd								
5048	£240.00	£0.00	£240.00	£240.00	£240.00	31/03/26	ACRRUAL BACS	2no Agency staff for 6 ho
Total	£240.00	£0.00	£240.00	£240.00	£240.00			
Allcott Associates LLP T/A Allcott Commercial								
5049	£594.00	£99.00	£495.00	£495.00	£495.00	31/03/26	ACRRUAL BACS	Structural engineers revi
Total	£594.00	£99.00	£495.00	£495.00	£495.00			
Amazon EU SARL UK Branch								
5032	£5.99	£1.00	£4.99	£4.99	£4.99	03/03/26	ACCRUAL UCC	Moosono 24 HR CCTV in
5038	£7.55	£1.26	£6.29	£6.29	£6.29	10/03/26	ACCRUAL UCC	4 INCH t Type Plant Nam
5039	£5.37	£0.90	£4.47	£4.47	£4.47	10/03/26	ACCRUAL UCC	v Safety Glow in the Dark
5044	£12.99	£2.17	£10.82	£10.82	£10.82	20/03/26	ACCRUAL UCC	Henry XL Hepaflo Filter B
Total	£31.90	£5.33	£26.57	£26.57	£26.57			
Aumberwoold Limited								
5031	£2.99	£0.00	£2.99	£2.99	£2.99	03/03/26	ACCRUAL UCC	Ninoclar CCTV in Operati
Total	£2.99	£0.00	£2.99	£2.99	£2.99			
B&Q Limited								
4955	£43.92	£7.32	£36.60	£36.60	£36.60	06/02/26	ACCRUAL T UK	Pavilion materials
4956	£72.57	£12.08	£60.49	£60.49	£60.49	10/02/26	ACCRUAL T UK	Materials for C/O & A/H
4957	£110.19	£18.36	£91.83	£91.83	£91.83	24/02/26	ACCRUAL T UK	Materials C/O & OSP
4954	£49.62	£8.26	£41.36	£41.36	£41.36	25/02/26	ACCRUAL T UK	Materials
5018	£53.07	£8.85	£44.22	£44.22	£44.22	06/03/26	ACCRUAL T UK	Materials for downpipe o
Total	£329.37	£54.87	£274.50	£274.50	£274.50			
Bagnall & Morris (Waste Services) Ltd t/a Panda								
5026	£377.87	£62.98	£314.89	£314.89	£314.89	31/03/26	ACCRUAL DD	Waste Collection AW166
5025	£40.44	£6.74	£33.70	£33.70	£33.70	31/03/26	ACCRUAL DD	Waste Collection From H
5024	£79.75	£13.29	£66.46	£66.46	£66.46	31/03/26	ACCRUAL DD	Waste Collection From B
Total	£498.06	£83.01	£415.05	£415.05	£415.05			
Bullivant Media Group Limited								
5042	£288.00	£48.00	£240.00	£240.00	£240.00	18/03/26	ACCRUAL UCC	Solihull Observer Public
Total	£288.00	£48.00	£240.00	£240.00	£240.00			
Catering Spares Direct								
5036	£94.80	£15.80	£79.00	£79.00	£79.00	05/03/26	ACCRUAL UCC	Coffee Machine Parts
Total	£94.80	£15.80	£79.00	£79.00	£79.00			
Costco Wholesale UK Limited								

Closing Creditors

Start of year 01/04/25

Tn no	Gross	Vat	Net	Accrued	Closing adjustment	Inv. date	Cheque no	Details
5035	£157.32	£5.79	£151.53	£151.53	£151.53	04/03/26	ACCRUAL UCC	Items for C/O, A/H, Pav
Total	£157.32	£5.79	£151.53	£151.53	£151.53			
Electrical Shop								
5037	£69.99	£11.67	£58.32	£58.32	£58.32	13/03/26	ACCRUAL UCC	Abode Table Top Fridge
Total	£69.99	£11.67	£58.32	£58.32	£58.32			
First Data Europe Limited T/A Clover								
5023	£56.86	£0.00	£56.86	£56.86	£56.86	31/03/26	ACCRUAL DD	Card Processing Statem
Total	£56.86	£0.00	£56.86	£56.86	£56.86			
Gov.Uk								
5045	£21.50	£0.00	£21.50	£21.50	£21.50	20/03/26	ACCRUAL UCC	Basic DBS Check
Total	£21.50	£0.00	£21.50	£21.50	£21.50			
Health Assured Ltd								
5046	£594.00	£99.00	£495.00	£495.00	£495.00	31/03/26	ACCRUAL DD	Occupational Health refe
Total	£594.00	£99.00	£495.00	£495.00	£495.00			
HMRC Cumbernauld								
5010	£4,430.13	£0.00	£4,430.13	£4,430.13	£4,430.13	25/03/26	ACCRUAL BACS	HMRC Contributions M1
Total	£4,430.13	£0.00	£4,430.13	£4,430.13	£4,430.13			
HS UK Enterprise Ltd								
5030	£6.49	£1.08	£5.41	£5.41	£5.41	03/03/26	ACCRUAL UCC	Sticky Fire Exit Sign 30x
Total	£6.49	£1.08	£5.41	£5.41	£5.41			
Initial Washroom Hygiene								
4987	£89.83	£14.97	£74.86	£74.86	£74.86	11/03/26	ACCRUAL DD	Premises Contract - Serv
Total	£89.83	£14.97	£74.86	£74.86	£74.86			
J.Connor Signs								
4949	£1,215.00	£0.00	£1,215.00	£1,215.00	£1,215.00	27/03/26	ACCRUAL BACS	1no. Aluminium composit
Total	£1,215.00	£0.00	£1,215.00	£1,215.00	£1,215.00			
Konica Minolta								
4994	£118.94	£19.82	£99.12	£99.12	£99.12	17/03/26	ACCRUAL DD	Photocopier Charges Co
4998	£70.97	£11.83	£59.14	£59.14	£59.14	19/03/26	ACCRUAL DD	Photocopier Charges Co
Total	£189.91	£31.65	£158.26	£158.26	£158.26			
Leap IT								
4985	-£21.30	-£3.55	-£17.75	-£17.75	-£17.75	10/03/26	ACCRUAL DD	Credit Note for Mircosoft
5021	£646.13	£107.69	£538.44	£538.44	£538.44	20/03/26	ACCRUAL DD	Trial IT for 4 Councillors
Total	£624.83	£104.14	£520.69	£520.69	£520.69			
Lloyds Bank								

Closing Creditors

Start of year 01/04/25

Tn no	Gross	Vat	Net	Accrued	Closing adjustment	Inv. date	Cheque no	Details
5027	£23.88	£0.00	£23.88	£23.88	£23.88	11/03/26	ACCRUAL DD	Account Charges 10.02.2
Total	£23.88	£0.00	£23.88	£23.88	£23.88			
MAH & Son								
5017	£200.00	£0.00	£200.00	£200.00	£200.00	31/03/26	ACCRUAL BACS	Stocktaking Q4
Total	£200.00	£0.00	£200.00	£200.00	£200.00			
N-CAP Flooring Ltd								
5016	£11,400.00	£1,900.00	£9,500.00	£9,500.00	£9,500.00	31/03/26	ACCRUAL BACS	Replacement flooring in
Total	£11,400.00	£1,900.00	£9,500.00	£9,500.00	£9,500.00			
O Heap & Son Limited								
5029	£38.50	£6.42	£32.08	£32.08	£32.08	03/03/26	ACCRUAL UCC	Double Red Fire Extingui
Total	£38.50	£6.42	£32.08	£32.08	£32.08			
Orbit Bazaar Ltd								
5041	£29.98	£5.00	£24.98	£24.98	£24.98	11/03/26	ACCRUAL UCC	Blue Centrefeed Paper Ti
Total	£29.98	£5.00	£24.98	£24.98	£24.98			
Peninsula								
4995	£287.04	£45.60	£241.44	£241.44	£241.44	18/03/26	ACCRUAL DD	HR support
5009	£1,194.00	£199.00	£995.00	£995.00	£995.00	31/03/26	ACCRUAL BACS	ACCRUAL Face-2-Face
Total	£1,481.04	£244.60	£1,236.44	£1,236.44	£1,236.44			
Post Office Ltd								
5043	£5.30	£0.00	£5.30	£5.30	£5.30	19/03/26	ACCRUAL UCC	Postage for signed letter
Total	£5.30	£0.00	£5.30	£5.30	£5.30			
Proludic Ltd								
3451	£5,400.00	£900.00	£4,500.00	£4,500.00	£4,500.00	25/06/24	ACCRUAL-BACS	5% Retention fee on Juni
Total	£5,400.00	£900.00	£4,500.00	£4,500.00	£4,500.00			
Sharp Business Systems								
4981	£35.05	£5.84	£29.21	£29.21	£29.21	09/03/26	ACCRUAL DD	AH Copier - Meter Copie
Total	£35.05	£5.84	£29.21	£29.21	£29.21			
Sports and Play Consulting Limited								
5047	£1,500.00	£0.00	£1,500.00	£1,500.00	£1,500.00	31/03/26	ACRRUAL BACS	2026 Outdoor Fitness pr
Total	£1,500.00	£0.00	£1,500.00	£1,500.00	£1,500.00			
Sticker Gold Ltd								
5034	£4.48	£0.00	£4.48	£4.48	£4.48	04/03/26	ACCRUAL UCC	2 pack Sticker " Polite N
Total	£4.48	£0.00	£4.48	£4.48	£4.48			
Supplier								
4974	£100.00	£0.00	£100.00	£100.00	£100.00	04/03/26	ACCRUAL CHQ	Chairmans Charity Fund

Closing Creditors

Start of year 01/04/25

Tn no	Gross	Vat	Net	Accrued	Closing adjustment	Inv. date	Cheque no	Details
4970	£100.00	£0.00	£100.00	£100.00	£100.00	04/03/26	ACCRUAL CHQ	Chairmans Charity Fund
4971	£100.00	£0.00	£100.00	£100.00	£100.00	04/03/26	ACCRUAL CHQ	Chairmans Charity Fund
4975	£100.00	£0.00	£100.00	£100.00	£100.00	04/03/26	ACCRUAL CHQ	Chairmans Charity Fund
4978	£100.00	£0.00	£100.00	£100.00	£100.00	04/03/26	ACCRUAL CHQ	Chairmans Charity Fund
4979	£100.00	£0.00	£100.00	£100.00	£100.00	04/03/26	ACCRUAL CHQ	Chairmans Charity Fund
Total	£600.00	£0.00	£600.00	£600.00	£600.00			
The Safe Shop Ltd								
5040	£150.25	£25.05	£125.20	£125.20	£125.20	11/03/26	ACCRUAL UCC	Lock & Keys for Bars, cel
Total	£150.25	£25.05	£125.20	£125.20	£125.20			
Transcend UK Holdings Ltd								
5033	£4.99	£0.83	£4.16	£4.16	£4.16	04/03/26	ACCRUAL UCC	Please Keep This Door S
Total	£4.99	£0.83	£4.16	£4.16	£4.16			
Unity Trust Bank								
5028	£15.25	£0.00	£15.25	£15.25	£15.25	31/03/26	ACCRUAL DD	UTB Account Charges 0
Total	£15.25	£0.00	£15.25	£15.25	£15.25			
WaterPlus								
5022	£350.98	£0.00	£350.98	£350.98	£350.98	28/03/26	ACCRUAL DD	Charges for water supply
Total	£350.98	£0.00	£350.98	£350.98	£350.98			
West Midlands Pension Fund								
4997	£4,659.01	£0.00	£4,659.01	£4,659.01	£4,659.01	19/03/26	ACCRUAL BACS	Month 12 Pensions
Total	£4,659.01	£0.00	£4,659.01	£4,659.01	£4,659.01			
Wicksteed Leisure Ltd								
5020	£1,500.00	£250.00	£1,250.00	£1,250.00	£1,250.00	31/03/26	ACCRUAL BACS	2026 Adult Play equipme
5019	£28,200.00	£4,700.00	£23,500.00	£23,500.00	£23,500.00	31/03/26	ACCRUAL BACS	2026 Adult Play equipme
Total	£29,700.00	£4,950.00	£24,750.00	£24,750.00	£24,750.00			
Total	**£65,133.69**	**£8,612.05**	**£56,521.64**	**£56,521.64**	**£56,521.64**			

VAT Creditor	**£0.00**
All Other Creditors	**£56,521.64**

Annual Governance and Accountability Return 2025/26 Form 3

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

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

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

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*

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

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

Annual Internal Audit Report 2025/26

Castle Bromwich Parish Council

https://castlebromwichpc.gov.uk/

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

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

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

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

Date(s) internal audit undertaken

07/01/2026 18/04/2026

Name of person who carried out the internal audit

Duncan Edwards (DKE Audit Services)

Signature of person who carried out the internal audit



Date 18/04/2026

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

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

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Castle Bromwich Parish Council

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

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		*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.*
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 ✓ — *has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		*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:

27/05/2026 DATE

and recorded as minute reference:

C26-072a MINUTE REFERENCE

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

Chair P.S. SIGNATURE REQUIRED

Clerk G M Burgess SIGNATURE REQUIRED

www.castlebromwichpc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

Castle Bromwich 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	388,528	398,090	*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	388,158	403,684	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	184,208	168,446	*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	278,843	305,128	*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	283,961	298,450	*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	398,090	366,642	*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	420,013	423,664	*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	3,487,233	3,503,430	*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.

SIGNATURE REQUIRED G M Burgess

Date DATE 19/05/2026

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

DATE 27/05/2026

as recorded in minute reference:

C26-072b MINUTE REFERENCE

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

SIGNATURE REQUIRED P S Clee

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

In respect of Castle Bromwich 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

Smaller authority name:

Castle Bromwich Parish Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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

NOTICE	NOTES
1. Date of announcement Tuesday 2nd June 2026 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:** (b) Gemma Burgess, Clerk & RFO Council Office, Arden Hall, Water Orton Rd, Castle Bromwich B36 9PB clerk@castlebromwichpc.gov.uk 0121 747 6503	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) **Wednesday 3 June 2026** and ending on (d) Tuesday 14 July 2026	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below (d) The inspection period between (c) and (d) must also include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: **Moore East Midlands (Ref AP/HD)** **Rutland House** **Minerva Business Park** **Lynch Wood** **Peterborough** **PE2 6PZ**	
5. This announcement is made by (e) Gemma Burgess, Clerk & RFO	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

Bank reconciliation template

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 on Section 2 of the AGAR and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that outstanding payments should be entered as negative figures.

	£	£
Balance per bank statements at 31 March 2026:		
Account Name:		
Bar Float	1,058.00	
CCLA	251,000.00	
Chairman's Charity Fund	-	
Lloyds Disbursements	18,363.21	
Lloyds General	130,976.50	
UTB Disbursements	21,637.69	
		423,035.40
Petty cash (delete this line if not applicable)		628.45
Add: outstanding receipts (enter these as positive numbers)		
N/A	-	
Less: outstanding payments (enter these as negative numbers)		
N/A	-	
Balance per cashbook at 31 March 2026 (should agree to Box 8 on Section 2)		£423,664

Outstanding receipts

This should include any amounts received which have been recorded in the cashbook as being received in the period to 31 March 2026 but which appear on the bank statement after 31 March 2026.

Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2026 but which appear on the bank statement after 31 March 2026.

Explanation of variances 2025/26 – pro forma

Name of smaller authority: Castle Bromwich Parish Council

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

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

- variances of more than 15% between totals for individual boxes (except variances of less than £500):

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

	2026 £	2025 £	Variance £	Variance %	Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	[redacted]	[redacted]					Explanation of % variance from FY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	[redacted]	[redacted]	15,526	4.00%	NO	NO		
3 Total Other Receipts	[redacted]	[redacted]	-15,762	8.56%	NO	NO		
4 Staff Costs	[redacted]	[redacted]	26,285	9.43%	NO	NO		
5 Loan Interest/Capital Repayment	[redacted]	[redacted]	0	0.00%	NO	NO		
6 All Other Payments	[redacted]	[redacted]	14,489	5.10%	NO	NO		
7 Balances Carried Forward	366,642	398,090	-31,448	7.90%	NO	NO		
8 Total Cash and Short Term Investments	[redacted]	[redacted]	3,651	0.87%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	[redacted]	[redacted]	16,197	0.46%	NO	NO		
10 Total Borrowings	[redacted]	[redacted]	0	0.00%	NO	NO		

**Trivial rounding adjustment made to Box 3

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)
Please complete the highlighted boxes.
Name of smaller authority: Castle Bromwich Parish Council

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net differnece between them is equal to the difference between Boxes 7 and 8.

		£	£
Box 7: Balances carried forward			**366,642.00**
Deduct:	Debtors **(enter these as negative numbers)**		
	Debtors	0.00	
	Refundable Bonds accrued	5,200.00	
	VAT Refund	(9,221.75)	
		-4,022	
Deduct:	Payments made in advance (prepayments) **(enter these as negative numbers)**		
	N/A		
	N/A		
		-	
Total deductions			-4,022
Add:	Creditors (must not include community infrastructure levy (CIL) receipts) **(enter these as positive numbers)**		
	1	57,021.64	
	2		
		57,022	
Add:	Receipts in advance (must not include deferred grants/loans received) **(enter these as positive numbers)**		
	1	4,021.75	
	2		
		4,022	
Total additions			61,043
Box 8: Total cash and short term investments			**423,664**

Breakdown of reserves held

Please complete or update the **highlighted boxes** to help provide a breakdown of the types of reserves held by the authority at the year end:

	£	£	£
Earmarked reserves:			
Description of reserve:			
Tree Maintenance	20000		
Pavilion R&R	0		
OSP Capital Projects	30000		
Outdoor Play & Leisure	20000		
Youth Council	591.6		
War Memorial	5125		
Election Costs	1500		
Defibrillators	3000		
Chairman's Charity Fund	1179.48		
Open Spaces Infrastructure	15000		
Arden Hall Capital Projects	20000		
		116,396	
Restricted (ring-fenced) reserves:			
Description of reserve:			
Donated Ring-Fenced Funds	108.83		
		109	
General reserves	249637		
		249,637	
Total reserves			**366,142**
Box 7 per Annual Return			366,142
Difference			0

PLEASE PROVIDE AN EXPLANATION FOR THIS DIFFERENCE

Explanation of difference (if applicable):

Column B - Each reserve should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.
Earmarked items are reserves carved out from general reserves. They may have come from donations, events or fees charged but they have no restrictions on what they can be used for other than the Council has designated/declared that they are being held for X purpose.
NB: A Council needs to formally designate and minute decisions to earmark funds. And similarly, if the Council require to use these 'designated' general funds for a purpose for which they have not been designated, the Council needs to take a decision to un-designate/re-designate the funds and minute their decision. This is part of the budget review to ensure the Council are holding appropriate levels of funding and using it as the Council intended to when the Council put their annual budget together.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.
Ring fenced items are reserves which may have been raised or donated to the Council for a specific or restricted purpose which cannot be used for anything else. For example, S106 would be ringfenced as there are limitations on what it can be used for.

Column D - General reserves - this should relate to normal operating funds (reserves held for the general running of the Council with no specific/defined purpose) and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

10. Box 3 greater than took.

Income	25-26	24-25
1000 Hall hire	£72,618.79	£76,279.63
1005 Hirer Storage	£750.00	£860.00
1010 Chairman's Charity Income	£1,841.71	£854.86
1020 Music Licence (Recharge)	£274.66	£0.00
1050 Hall hire sundry	£342.71	£502.33
1060 Facilities hire	£13,101.00	£18,476.45
1061 Hirer Storage	£1,455.00	£1,159.00
1065 Pitches / tennis	£125.00	£289.50
1066 Pitches / football	£3,260.00	£3,335.00
1067 Pitches / cricket	£2,060.00	£2,060.00
1100 CBPC Function Income	£4,221.11	£4,267.50
1420 Bar sales	£55,495.95	£57,537.10
1425 DEFUNCT Coffee Machine	£0.00	£4,986.85
1800 Sundry Income	£0.00	£0.00
1800 Sundry	£10.35	£10.35
1805 Youth Council	£0.00	£50.00
1870 Interest	£1,323.32	£1,212.83
1940 CIL Funding	£0.00	£0.00
1950 Support grants	£108.83	£0.00
2000 Suspense	£0.00	£0.00
4122 Electricity Recharge	£84.35	£0.00
4752 Refundable Bonds	£200.00	-£200.00
4753 Bond Deductions	£840.00	£0.00
2011875 Investment Income	£10,333.97	£12,526.82
BOX 3 TOTAL	£168,446.75 (rounded down for AGAR)	£184,208.22

Castle Bromwich Parish Council
Council Office, Arden Hall, Water Orton Road,
Castle Bromwich, Solihull, B36 9PB
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Intermediate Review – Additional Information for year-ending 31st March 2026

1) **Arrangements for monitoring actual performance against the budget for the period 1 April 2025 to 31 March 2026.**

A budget comparison report from 01/04 to the end of the month preceding each meeting was taken to the Finance and General Purposes Committee's bi-monthly meetings. The Clerk annotated the report and made recommendations on any necessary virements.

The budget comparison reports were noted and attached to the minutes as appendices, then published online. Virements were also minuted and kept as a list in a spreadsheet. Full Council noted all FGP Committee minutes.

Evidence
Budget monitoring by FGP:

14/05/25 F25-028g
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/05/FGP-2025-05-14M.pdf

09/07/25 F25-038k
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/07/FGP-2025-07-09M.pdf

10/09/25 F25-048h
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/09/FGP-2025-09-10M.pdf

12/11/25 F25-059i
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/11/FGP-2025-11-12M.pdf

14/01/26 F26-006i
https://castlebromwichpc.gov.uk/wp-content/uploads/2026/03/FGP-2026-03-11M.pdf

11/03/26 F26-020g
https://castlebromwichpc.gov.uk/wp-content/uploads/2026/03/FGP-2026-03-11M.pdf

27/05/26 C26-071a (End of year documents)

2026-05-27-CBPC-OM-Minutes.pdf

This is a list of budget virements made in the financial year 25-26 as a result of budget monitoring.

d In Edge	Minute	AMOUNT	FROM			OLD BUDGET	REVISED BUDGET	TO			OLD BUDGET	REVISED BU
09/07/2025	F25-038K	£64,709.68			OSP EarMarked Reserve	£64,709.68	£0.00	OSP	4240	Pavilion Renovation 2025	£0.00	£64,7
30/07/2025	C25-108Di	39000			General Reserve	£276,045.24	£237,045.24	AH	4000	Wages	56000	
30/07/2025	C25-108Di	8970			General Reserve	£237,045.24	£228,075.24	AH	4003	Pension	12880	
30/07/2025	C25-108Di	4000			General Reserve	£228,075.24	£224,075.24	AH	4001	NI	8000	
30/07/2025	C25-108Di	500	OSP	4001	NI	7000	6500			General Reserve	£224,075.24	£224,5
30/07/2025	C25-108Di	19000	DS	4000	Wages	94000	75000			General Reserve	£224,575.24	£243,5
30/07/2025	C25-108Di	4370	DS	4003	Pension	21620	17250			General Reserve	£243,575.24	£247,9
30/07/2025	C25-108Di	3000	DS	4001	NI	11500	8500			General Reserve	£247,945.24	£250,9
30/07/2025	C25-108Di	10000			General Reserve	£250,945.24	£240,945.24	Bar	4000	Wages	12000	2
30/07/2025	C25-108Di	3335			General Reserve	£240,945.24	£237,610.24	Bar	4003	Pension	1725	
30/07/2025	C25-108Di	500			General Reserve	£237,610.24	£237,110.24	Bar	4001	NI	0	
03/09/2025	C25-117B	4000	DS	4998	Staffing Contingency	9000	5000			General Reserve	£237,110.24	£241,11
11/09/2025	F25-048H	10000	OSP	4170	Repairs & Maintenance	30000	20000	AH	4170	Repairs & Maintenance	15000	2
11/09/2025	F25-048H	30	DS	4615	Events - Party in the Park	3000	2970	DS	4600	Events - Civic	250	
11/09/2025	F25-048H	1000	OSP	4180	Defibrillators	1000	0	DS	4160	H&S Supplies	0	
02/10/2025	C25-127C	830	Bar	4000	Wages	22000	21170	Bar	4002	Agency Staff	0	
30/10/2025	C25-138A	15780	AH	4170	Repairs & Maintenance	25000	9220	AH	4940	Capital Projects	5000	2(
30/10/2025	C25-138A	2500	DS	4585	Professional Fees	9000	6500	OSP	4235	Play & Exercise Equipment	25000	2
27/11/2025	C25-150B	8000	OSP	4170	Repairs & Maintenance	20000	12000	OSP	4240	Pavilion Renovation 2025	64709.68	7270
27/11/2025	C25-150B	300	DS	4185	Furniture & Equipment	1500	1200	OSP	4185	Furniture & Equipment	4000	4
17/12/2025	C25-164C	2200	AH	4185	Furniture & Equipment	4000	1800	OSP	4185	Furniture & Equipment	4300	6
17/12/2025	C25-164C	500	AH	4185	Furniture & Equipment	1800	1300	OSP	4185	Furniture & Equipment	6500	7
14/01/2026	F26-006i	500	DS	4185	Furniture & Equipment	1200	700	OSP	4185	Furniture & Equipment	7000	7
28/01/2026	C26-009a	100	DS	4405	Printing/Copier	1000	900	AH	4405	Printing/Copier	800	
	Delegated Auth	1500	OSP	4230	Playground safety works	2000	500	OSP	4235	Play & Exercise Equipment	27500	29
		1525	Bar	4000	Wages	21170	19645	Bar	4002	Agency Staff	830	2

2) Terms and Scope of engagement of the internal auditor

DKE AUDIT SERVICES

INTERNAL AUDITOR

Specialist provider to Parish & Town Councils

Appointment of Duncan Edwards (DKE Audit Services) as the Councils internal auditor for the financial year 2025-26

Council: Castle Bromwich Parish Council

Clerk: Gemma Burgess

Internal audit fee: £730.00

Expenses: HMRC mileage rate for site visit(s)

Dear Gemma,

Appointment of Internal Auditor
The purpose of this letter is to confirm my appointment as internal auditor and to set out the basis on which I will provide internal audit services to the Council and the respective responsibilities of the Council and of the internal auditor.

Roles and Responsibilities
The Council is responsible for ensuring it maintains proper accounting systems and records, effective governance and risk management arrangements, together with an appropriate system of internal control. It is responsible for the preparation of annual accounts and the completion of the "Annual Governance and Accountability Return" for the year in question.

As internal auditor, I will report to the Council on the adequacy of the systems of internal control covered by the AIAR assessment areas, based on a review of the systems, controls and through sample testing. Note, this is not an 'accounting audit', that function is provided by the external auditor.

Scope of Audit and Reporting Requirements
The detailed scope of the audit is set out in the attached schedule.

In addition to this work, I will:

- Complete and sign the Annual Internal Audit Report (AIAR) of the Annual Governance and Accountability Return; and
- Provide the Council with a written report of my findings upon completion of the audit.

DKE AUDIT SERVICES
82 Elmbridge Road, Longlevens, Gloucester GL2 0PD | email dkeauditservices@btinternet.com
Phone 07759171030

DKE AUDIT SERVICES

INTERNAL AUDITOR

Specialist provider to Parish & Town Councils

The internal audit, will have regard to the guidance on Internal Audit set out in "Governance and Accountability for Local Councils – A Practitioners' Guide (England)" published by the Joint Practitioners Advisory Group with particular regard to Section 4 "Best Practice Guidance for Internal Audit".

Internal Audit Timetable
I will provide an outline of the timings for the internal audit review, which will include at least one site visit.

Independence
I confirm I am independent of the Council and of its councillors and officers. I undertake to provide written confirmation if I become aware of any threats to my independence or if these circumstances change.

Access to Information, Members and Officers
I will be granted full access to all Council books and records, staff and councillors and obtain explanations, as I consider necessary to undertake the internal audit review. Some information may be sensitive for commercial, personal or other reasons and I agree to maintain the confidentiality of such information.

Period of Engagement and Remuneration
My appointment as Internal Auditor to the Council is for the financial year detailed above. The Council will pay the fee plus mileage expenses detailed above. Any additional work required beyond the annual internal audit review will be based on negotiated terms.

Yours sincerely

Duncan Edwards

Acceptance by the Council of this letter of engagement is acceptance of the terms detailed above. Please sign and return as formal acceptance.

Signed by Clerk / Responsible Financial Officer: G M Burgess

Print Name: GEMMA BURGESS

Dated: 2/06/2025

DKE AUDIT SERVICES
82 Elmbridge Road, Longlevens, Gloucester GL2 0PD | email: dkeauditservices@btinternet.com
Phone 07759171030

b. A detailed Internal Audit report (8 pages) was received on 18th April 2026.

3) Confirmation that all internal and external reports received during the year (1 April 2025 – 31 March 2026) have been placed before and considered by the Council (plus extract of minutes)

Internal Audit
28/05/25 – Full Council
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/06/2025-05-28-CBPC-AM-Minutes.pdf

Internal Audit report for year-ending 31st March 2025 was considered but no action was necessary. The report was appended to the full council minutes published online.

C25-071 **Finance and General Purposes Committee**:
a. The minutes of the meeting held on Wednesday 14th May 2025, including all the appendices of financial information for the year-ending 31st March 2025, were noted.
b. The Internal Auditor's report (p3 AGAR attached p24) and his full report (attached at pp14-21) were noted. The reports had been examined in detail by the Committee and it was noted that they were very positive.

External Audit
03/09/26 – Full Council
https://castlebromwichpc.gov.uk/wp-content/uploads/2025/09/2025-09-03-CBPC-EM-Minutes.pdf

C25-116 **Finance and General Purposes Committee**:
a. The signed External Auditor Report and Certificate 2024-25 were noted. Conclusion of Audit has been published on the website and noticeboards. The External Auditors comment draws attention to the fact that the Code of Conduct should be reviewed annually. It was noted that the Code of Conduct was re-approved in June 2025.
b. Payment on 2025-09-03 was considered