

Annual Internal Audit Report 2025/26

EM Aylsham Town Council

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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.			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

15/06/2026

Parish & Town Auditing Services

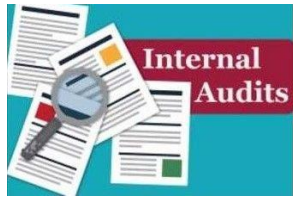
Signature of person who carried out the internal audit

Date

15/06/2026

*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).



Faye LeBon
Town Clerk
Aylsham Town Council
Town Hall
Market Place
Aylsham
Norwich NR11 6EL

15th June 2026

Dear Faye,

END OF YEAR INTERNAL AUDIT 2025/26

Parish & Town Auditing Services have been appointed to undertake the internal audits at Aylsham Town Council. The end of year audit was carried out on Monday 15th June 2026.

I can confirm that I am independent of the Parish Council.

As stated in the Letter of Engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete The Internal Audit Section of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year. In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued and our procedures are not designed to provide assurance over the reliability and quality of your financial statements. This will be undertaken by the Council's appointed External Auditor.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These controls are included in the following report.

Thank you for all the information you have provided to enable the audit to be undertaken.

Yours sincerely,

Paul Russell, Internal Auditor

INTERNAL AUDIT

Outlined below is an overview of the 10 Assertions within the Practitioners Guide 2025. Each of these are dealt with under the relevant Governance sections contained in Section 1 of the AGAR:

AGS Assertion 1 — Financial management and preparation of accounts

- Accounting Records and supporting documents:
- Bank reconciliation:
- Budget setting:
- Investments:
- Reserves:
- General Reserves:
- Earmarked and other reserves:

AGS Assertion 2 — Internal control

- Standing Orders and Financial Regulations:
- Safe and efficient arrangements to safeguard public money:
- Employment:
- VAT
- Fixed assets and equipment:
- Loans and long-term liabilities:

AGS Assertion 3 — Compliance with laws, regulations and proper practices

- Acting with its powers:

AGS Assertion 4 — Exercise of public rights

AGS Assertion 5 — Risk management

AGS Assertion 6 — Internal audit

AGS Assertion 7 — Reports from auditors

AGS Assertion 8 — Significant events

AGS Assertion 9 — Trust funds (local councils only)

AGS Assertion 10 — Digital and data compliance

The following headings are based on Section 1 – Annual Governance Statement.

A. Appropriate accounting records have been properly kept throughout the financial year.

The Council has appointed a Responsible Financial Officer as required by Section 151 of LGA1972. [Organisational Chart](#) Recommend that the position of RFO be included on the Organisational chart.

Section 2 accounting statement for 2024/25 roll over figure in Box 7 is £382,424.89

A sample of the financial transactions between 1st April and 31st March 2026 has been undertaken. The following checks were carried out:

- Review of a sample of original invoices: Payments were supported by an invoice and with a VAT invoice if required.
- Sample invoices checked against the list of invoices paid: Sample checked was accurate.
- Sample invoices checked against the original bank statement: Sample checked was accurate.
- Samples checked against the cashbook printout contained within the monthly Financial Report: Sample checked was accurate.

There is a proper process in place to ensure that financial information is correctly recorded and reported to Council as part of its governance procedures.

All financial transactions are recorded on the Scribe financial software system. The Council has an Internal Controls Policy and a Scheme of Delegation Policy in place: [ICP](#) and [ATCSoD](#)

There is an audit trail between the invoices, payment and the bank statement.

Council has a Risk Management Strategy in place: [RMP](#) The Council reviewed the risk matrix on 4th March 2026 (Minute 11c To Receive Risk Matrix (86-88)).

Bank reconciliations are prepared on a monthly basis and are presented to Council for noting.

The combined cash and bank balances in the AGAR, section 2, line 8 has been confirmed as £404,675.93.

As the Council holds balances over £100,000 has adopted an investment policy which is published on the Council website. [IP](#) This does need to be reviewed as it was last updated in 2023.

The Council has met the requirements of this control objective.

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Tenders and Contracts are governed by Financial Regulations. All contracts being tendered are published on the Council's website as well as the Find a Tender portal where required.

Financial Regulations are based on an older version of the NALC template and would benefit from a comprehensive review. Revised Financial Regulations have now been drafted by NALC and meet all the current limits as enacted by the Procurement Act 2023.

Recommend that the Financial Regulations be updated and suggest consideration is given to basing them on the latest NALC template.

Standing Orders are based on an older NALC template version. Although they are quite adequate for the purposes of the Council Standing Orders would benefit from a review as there have been some significant changes made to the most recent NALC model template.

Recommend that Standing Orders be reviewed and updated to ensure that they cover all recent legislative amendments.

The procedures related to financial recording and reporting is as follows:

- The Council uses Scribe financial software to manage its accounts;
- The Finance Officer is responsible for overseeing the receipt of invoices and the processing. The RFO checks all invoices;
- Invoices are received and reviewed for accuracy and authenticity by the Finance Officer and subsequently the RFO;
- Invoices are allocated to the correct cost centre;
- Invoices are printed and filed and as from January 2026 are being uploaded into the software package;
- Invoices are uploaded into the software either by the Finance Officer or the Office Manager;
- Payments are reported on a monthly basis to Full Council. Financial paperwork is included in the agenda pack for each meeting;
- Payments are authorised by two Councillors and the RFO;
- Council ratifies all payments.

To help detect and identify potential fraud the following measures are in place:

- Barclays Bank carries out a check on new account numbers when entered into the banking app;
- For all new payments the bank requires its Pin Sentry device to confirm payment authorisation;
- Only staff and councillors that have been authorised by the council have access to the bank account
- There is a Financial Risk Assessments in place.
- A Risk Management Policy for new suppliers has been adopted;
- There is now no petty cash in place.
- Customers are encouraged to pay via bank transfer/cheque rather than cash.

There is adequate segregation in place between uploading invoices and paying them.

The Council is VAT registered. VAT submissions are made quarterly. VAT has been reclaimed during the year, and the information relating to the claims is included in the accounts. In total £33,177.40 has been claimed to date.

The Council has a Barclaycard commercial credit card in place. This is paid off monthly directly from the current account. All transactions are recorded in the accounts.

The Council adopted the General Power of Competence (GPC) on 17th May 2023.

12. GENERAL POWER OF COMPETENCE The Town Council meets the criteria of sufficient members having stood for election and a qualified clerk. It was therefore proposed and AGREED that the council adopt and use the General Power of Competence. This resolution allows the council to use the power until the next elections scheduled for May 2027.

The Council has met the requirements of this control objective.

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

The Council has reviewed its Risk Register during the year to identify any specific risks.

Council is insured with Hiscox. Policy Number 9658598. The Policy ran from 1st October 2024 until the policy is cancelled. The policy includes building cover, Hirers Liability (£5 million), Employer's Liability (£10 million), Public and Products Liability (£10 million) and a Fidelity Guarantee of £750k.

The Council carries out annual independent checks on its play areas. Copies of these reports have been reviewed for the following sites and are in order:

- Mileham Drive Estate Playground
- Mileham Drive MUGA
- Mileham Drive Play Area
- St Michaels Development Play Area
- St Michaels Development Trim Trail
- Wymer Drive Play Area

The Council's internal controls are governed by a number of policies including the Financial Regulations, Standing orders and an internal controls policy. These controls enable it to carry out its day-to-day business effectively and efficiently.

The Council has met the requirements of this control objective.

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

At its meeting held on 19th December 2024 Full Council formally approved the budget and the setting of a precept. (Minute 4.j)

To agree the precept demand for 2025/26

The budget required a sum of £501,730 from precept to balance. The estimated Band D figure based on a tax base of 2727 is £183.99 a rise of 1.92%. It was proposed and AGREED to request a precept sum of £501,730.

It has been confirmed that a precept of £501,730 was requested. (MHCLG Parish Code E2632P004)

Budget monitoring is undertaken regularly by Full Council. Monthly reports are included in the Council's agenda paperwork and the review is noted in the minutes.

The Council has Earmarked Reserves in place amounting to £385,760.36. Its General Reserve stands at £ 14,801.39. Please note that this does not meet current general requirements.

Recommended reserves for a Council of this size is between 3-6 months of expenditure minus income or a minimum of 25% of its annual precept. Based on these figures Aylsham Town Council should hold a minimum general reserve of between £120,898 to £125,432.

It is strongly recommended that the Town Council begins to work towards increasing its General Reserve over the next two years to meet this minimum requirement.

The Council has the following Balances as at 31st March 2026:

ACCOUNT	31/03/26
Barclays Current Account	£18,003.51
Barclays Active Saver	£61,591.18
CCLA	£124,478.81
Shawbrook	£95,066.28
Redwood	£105,536.15
TOTAL	£404,675.93

The Council has met the requirements of this control objective.

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

The Debtors report indicates that the following two debts are over 3 months old. Recommend that Council makes a decision on collection or write off:

Date	Amount
03/09/2025	£192.00
13/03/2024	£40.00

The Council is responsible for three allotment sites in the town. [Aylsham Town Council | Open Spaces](#)

Sample tenancy agreements have been reviewed. Invoices are sent out annually and income is recorded in the accounts. There is an audit trail in place.

The Council operates the Aylsham Cemetery. All the relevant forms are uploaded onto the website. A review of fees received has been carried out. Cemetery software is in place to enable full management of the site and the Register of Burials is up to date. There is an audit trail in place.

The Council has a number of venues for hire. There is a hall hire booking process in place which controls bookings. Invoices are sent to hirers and income is properly recorded in the accounts. A review of income received against the bank statements has been carried out and was correct.

The Council operates a market. There is a Market Rent collection process in place and stall holders are encouraged to pay electronically. Bookings are in advance as there is limited space.

The Council has a number of additional income streams. Confirmed that appropriate control procedures and documentation are in place that provide a clear audit trail through to invoicing and recovery of all such income.

The Council has met the requirements of this control objective.

F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.

The Council did operate a petty cash account, but this was closed down during the year. The account was not reconciled on a regular basis and a deficit of £119.08 had to be written off. This was reviewed at the Full Council meeting on 3rd December 2025 (minute 22.b):

b) To review risks associated with petty cash and agree amendment to Financial Regulations to remove facility

The report was received and accepted with Financial Regulations being amended when the credit card has been transferred.

The Council did not meet the requirements of this control objective but has taken action during the year to address the issue and mitigate against the identified risks.

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.

Employees have a contract of employment in place. Three sample contracts of employment were reviewed. The contracts are based on the Green Book.

Members do not receive a members' allowance.

A sample of staff salaries have been reviewed. Staff are employed on NJC pay scales. Tax codes have been applied to the employees reviewed.

Payroll is undertaken inhouse using Brightpay. Reports are generated from the system including payslips.

The Local Government Pension Scheme is in place (Norfolk Pension Fund). Pension contributions are deducted and monthly payments of employee and employer contributions are made to the scheme.

Both employee and employer NI contributions are applied and submitted to HMRC on a monthly basis.

A test sample was undertaken and it was confirmed that the correct net pay was paid to the employee with tax, NI and pension contributions correctly deducted and paid to the respective agencies.

The Council has met the requirements of this control objective.

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

An Asset Register is in place and has been updated. The Asset Register identifies the original cost of each asset, the current value and the insurance value where appropriate.

The end of year asset value as stated on the AGAR is £3,915,248.78. This is the figure on the updated asset register that is now being maintained in the Scribe accounts system.

The asset register has been compared with the insurance schedule. It has been confirmed that all relevant assets have been recorded and are appropriately insured or "self-insured" by the Authority. Additions to the insurance policy included the Wells Film Centre and additional play areas.

Council has no long-term investments in place.

The Council has one loan in place:

Number	From	To	Outstanding	Annual Pay
PW506110	05-Jun-2017	05-Jun-2033	£117,187.50	£18,009.77

The Council also had an interest free loan for streetlighting from Salix. A sum of £10,000 has been paid back during the year thus extinguishing the loan. Therefore the annual loan payments made during the year totalled £28,009.77.

The Council has met the requirements of this control objective.

I. Periodic bank account reconciliations were properly carried out during the year.

Bank reconciliations are undertaken monthly and noted. All the reconciliations are included in the Council agenda paperwork.

Recommend that a reference to total balances held be included as part of the minutes to improve transparency and enable cross referencing.

The Council has met the requirements of this control objective.

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.

Accounts are maintained on an income and expenditure basis.

Accounting arrangements are in place to account for debtors and creditors during the year and at year end. Year end debtors amounted to £4,634.52.

The Council has met the requirements of this control objective.

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”).

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.

The Council has a transparency page on its website: [Aylsham Town Council | Transparency](#)

The following information is published on the Town Council’s website:

Expenditure exceeding £500

Local authorities must publish details of each individual item of expenditure that exceeds £500. [Published](#)

Government Procurement Card transactions

Local authorities must publish details of every transaction on a Government Procurement Card ([not applicable](#)).

Procurement information

Local authorities must publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. [Published when required](#).

Contracts

Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. [Published. Contracts](#)

Information to be published annually

The following information should be published annually:

- Local authority land: [Published. Land](#)
- Social housing assets [Not applicable](#)
- Grants to voluntary, community and social enterprise organisations [Published](#)
- Organisation chart (Staff structure with Council and Committee structure) [Published Chart](#)
- Trade union facility time (only applicable if you provide facilities for union representatives) [Not applicable](#)
- Parking account (to be published if parking income received) [Not applicable](#)
- Parking spaces (publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces) [Not applicable.](#)
- Senior salaries (Salaries over £50k per annum) [Published as part of organisational chart.](#)
- Constitution (Standing Orders) [Published.](#)
- Pay multiple (see the code) [Not published](#)
- Fraud (see the code) [Not published.](#)

Recommend that the Transparency page be updated with links or explanations to all the above information as required by the Code.

The Council has met the requirements of this control objective.

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*).

Public Notice for year ending 31st March 2025 ran from 6th June 2025 to Monday 17th July 2025. This met with the 30 working day period required.

The dates of the notice were not included on the agenda or in the minutes of the Full Council meeting when the AGAR was agreed (4th June 2025) and there was no minuted reference to the Public Notice dates.

It is recommended that the dates of the Public Notice be reported and recorded in the minutes to improve transparency.

The Council has met the requirements of this control objective.

N. The authority has complied with the publication requirements for 2024/25 AGAR.

Publication Requirements Under the Accounts and Audit Regulations 2015, Authorities must publish the following information on the authority website/webpage: Before 1 July 2025 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited: [Published](#).
- Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4: [Published](#)
- Section 2 - Accounting Statements 2024/25, approved and signed, page 5: [Published](#)

Not later than 30 September 2025 authorities must publish:

- Notice of conclusion of audit: [Published](#)
- Section 3 - External Auditor Report and Certificate: [Published](#)
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review: [Published](#)

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. [Published](#).

The Council has met the requirements of this control objective.

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

The Council has a .gov.uk domain for its emails and its website. Staff and Councillors are provided with an official .gov.uk email address and these are publicised on the website. Emails are managed within a secure environment by the Council.

Council meets this best practice requirement for emails and has a directly owned domain name for its website.

The Council has an IT & Security policy in place as required. [a67ca0_bc07873de8c84ff0ba2fb9926521d684.pdf](#)

The Council has an Accessibility Statement published on its website: [Aylsham Town Council | Website Accessibility Statement](#)

Two scans have been undertaken. Scan one for compliance with WCAG2.2AA scored 78%: [Scan Results — CompliaScan](#)

Scan 2 for accessibility scored 9.1 out of 10: [WAVE Report of Aylsham Town Council, Norfolk, UK | Home](#)

Aylsham Town Council's website is WCAG2.2AA compliant and accessible.

The Council has the following data protection policies in place:

- The Clerk is the Officer nominated to be responsible for Data Protection;
- Data Audit: [Inventory of Data.xlsx](#)
- Data Protection Policy: [GDPR-Policy](#)
- Data Retention Policy: To be adopted.
- Privacy Notice: [Data-Protection-Privacy-Notice](#) Plus various privacy notices
- Regular training has been provided to all staff and Members;
- Data is stored in a secure environment using appropriate technical and organisational measures to protect personal data from breaches.

A Freedom of Information Policy is in place:
[a67ca0_ac1c322f185c4b079c6318abb327822e.pdf](#)

The Council has met the requirements of this control objective.

P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.

The Council is not a sole trustee.

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Aylsham Town 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.				<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.				<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.				<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.				<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.				<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.				<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.				<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.				<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.				<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

[Signature]

and recorded as minute reference:

[Signature]

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

[Signature]

Chair

[Signature]

Clerk

www.aylsham-tc.gov.uk

Section 2 – Accounting Statements 2025/26 for

Aylsham Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	353,059	382,425	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	489,950	501,730	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	210,331	187,192	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	291,857	331,819	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	28,299	28,010	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	350,759	310,957	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	382,425	400,562	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	385,552	404,676	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	3,896,521	3,915,249	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	142,813	117,188	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

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

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

[Redacted Signature]

Date 17/06/2026

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

[Redacted Date]

as recorded in minute reference:

[Redacted Reference]

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

[Redacted Signature]

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) 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, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Wednesday 3 June – Tuesday 14 July 2026. (The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

Smaller authority name: **Aylsham Town 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
<p>1. Date of announcement <u> 23rd June 2026 </u> (a)</p> <p>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:</p> <p>(b) <u> Faye LeBon, Town Clerk and Responsible Finance Officer </u> <u> Town Hall, Market Place, Aylsham, NR11 6EL </u> <u> Tel: 01263 733354 Email: townclerk@aylsham-tc.gov.uk </u></p> <p>commencing on (c) <u> Wednesday 24 June 2026 </u></p> <p>and ending on (d) <u> Tuesday 4 August 2026 </u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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 2024. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE sba@pkf-l.com</p> <p>5. This announcement is made by (e) <u> Faye LeBon Town Clerk and Responsible Finance Officer </u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(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</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2026 for 2025/26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Aylsham Town Council
Annual Return

Accounts for Year from 01/04/2025 to 31/03/2026

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	Last Year £	This Year £
1	Balances brought fwd	353,058.54	382,424.89
2	Annual precept	489,950.00	501,730.00
3	Total other receipts	210,330.90	187,192.33
4	Staff Costs	291,857.06	331,818.72
5	Loan interest/capital repayments	28,298.83	28,009.77
6	Total other payments	350,758.66	310,956.98
7	Balances carried forward	382,424.89	400,561.75
8	Total Cash and Short Term Investments	385,552.38	404,675.93
9	Total Fixed Assets and Long Term Investments	3,896,521.09	3,915,248.78
10	Total Borrowings	142,812.50	117,187.50

Aylsham Town Council
BALANCE SHEET
31/03/2026

(Last) Year Ended 31 Mar 2025		(Current) Year Ended 31 Mar 2026
£	CURRENT ASSETS	£
	Stocks and stores	
	Work in progress	
3,400.00	Debtors (Net of provision for doubtful debts)	1,045.52
6,591.24	Prepayments	6,715.71
	Temporary lendings (investments)	
7,025.70	VAT	10,801.44
	BANK BALANCES	
16,286.92	01 Barclays Current Account	18,003.51
5,474.77	02 Barclays Active Saver	61,591.18
167,191.60	Public Sector Deposit Fund	124,478.81
94,984.31	Shawbrook - Issue 7 Fixed Bond	95,066.28
101,364.78	Redwood Savings Account	105,536.15
250.00	Petty Cash	0.00
385,552.38	TOTAL BANKS	404,675.93
402,569.32	TOTAL ASSETS	423,238.60
	CURRENT LIABILITIES	
19,944.43	Creditors	14,510.02
200.00	Receipts in Advance	6,511.83
0.00	Accruals	1,655.00
0.00	VAT	0.00
20,144.43	TOTAL LIABILITIES	22,676.85
<u>382,424.89</u>	NET ASSETS	<u>400,561.75</u>
	Represented by:	
14,109.29	General fund Balance	14,801.39
	Reserves:	

0.00	Capital Reserves	0.00
	Earmarked Reserves	
5,312.93	Bottle Bank	4,329.32
573.76	Cittaslow	452.09
7,200.00	Community Events	7,700.00
1,820.26	Christmas Decorations	2,096.82
2,500.00	Election	3,000.00
1,638.26	Marquees	561.31
10,000.00	Drill Hall	13,500.00
17,000.00	Town Hall	29,500.00
19,100.00	Properties	0.00
0.00	Public Toilets	2,500.00
24,769.35	Cemetery	10,269.35
70,400.00	Open Spaces	50,400.00
14,102.88	Highway Verges	0.00
50,000.00	Recreation Ground	47,765.00
46,000.00	Churchyard	57,964.00
7,853.50	Street Furniture	7,068.70
6,685.00	Allotment Deposits	7,418.31
0.00	Hall Hire Deposit	0.00
31,668.36	CIL	668.36
2,000.00	Cemetery Cottage	10,000.00
3,000.00	Youth	0.00
1,148.67	Skate Park	1,148.67
4,730.00	Communications	1,654.00
10,000.00	In House Grass	0.00
29,903.63	Boiler Reserve	29,903.63
909.00	Climate Group	5,619.85
0.00	ACE Events	669.25
0.00	CIL 2025.2026	33,952.20
0.00	Transport Hub Reserve	513.35
0.00	Neighbourhood Plan	28,964.30
0.00	IT Reserve	12,796.40
0.00	23 Market Place	5,600.00
0.00	Green Infrastructure and Veolia	5,497.45
0.00	Visit Aylsham	4,248.00
368,315.60		385,760.36
	Adjustments	
<u>382,424.89</u>		<u>400,561.75</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed _____
Responsible Financial Officer

Date _____

Aylsham Town Council

TRIAL BALANCE

2025-2026

Code	Title	Income	Expenditure
	Cash in hand		404,675.93
	VAT recoverable		10,801.44
	Debtors		1,045.52
	Prepayments		6,715.71
	Stocks and stores		0.00
	Creditors	14,510.02	
	Receipts in Advance	6,511.83	
	Accruals	1,655.00	
1	Precept	136,588.00	0.00
2	Bank Interest /Charges	10,656.96	160.46
3	CIL	29,536.52	0.00
4	Marquee	294.27	1,371.22
5	Recycling Credits/Bottle Ba	2,238.59	393.84
6	Other Income	-2,250.00	0.00
7	Staff Costs	0.00	91,843.11
10	Office Expenses	0.00	21,778.43
11	Staff Training	0.00	971.00
13	Equipment	100.00	51.22
14	Advertising	0.00	1,360.00
15	Audit Fees	0.00	3,570.00
16	Election	0.00	0.00
17	Subscriptions & Membershi	0.00	3,631.66
18	Professional Fees	0.00	3,756.00
19	Insurance	30.39	12,369.94
20	Chairman's Allowance	0.00	229.55
21	Climate Change	6,918.94	1,158.73
22	Cittaslow	737.00	1,608.67
23	Traffic Group	0.00	0.00
24	Youth Project	0.00	0.00
25	Communications	0.00	0.00
26	Van	307.43	7,342.26
27	Miscellaneous	30.00	119.08
28	Councillor Training	0.00	280.00
29	Archive	0.00	0.00
30	SAM2	0.00	30.00
41	Other Income	-233.33	0.00
42	Storage Rent	1,075.00	0.00
43	Curtains	-125.00	0.00
44	Hirings - Town Hall	20,854.43	142.00
45	Staff Costs	0.00	40,446.83
48	Utilities	0.00	16,212.72
49	Rates	0.00	18,602.72
50	Cleaning/Sanitary/Refuse	0.00	8,290.09
51	Repairs & Maintenance	0.00	3,798.89
52	Licensing	0.00	1,356.28
53	Furniture	0.00	94.91
61	Storage Rent	545.00	0.00
62	Hirings - Drill Hall	34,897.50	0.00
63	Staff Costs	0.00	45,407.67
66	Broadband	0.00	600.00

Code	Title	Income	Expenditure
67	Utilities	0.00	11,771.61
68	PWLB	0.00	18,009.77
69	Rates	4,030.21	3,493.00
70	Cleaning/Sanitary/Refuse	0.00	2,856.53
71	Repairs & Maintenance	0.00	3,092.53
72	Licensing	0.00	244.50
73	Furniture	0.00	0.00
74	Other Income	0.00	0.00
80	Rent/Insurance	5,675.03	0.00
81	Rent	8,049.06	0.00
82	Repairs/Maintenance	0.00	404.07
85	Utilities	0.00	5,109.64
86	Repairs & Maintenance	0.00	171.76
87	Sanitary/Refuse/Materials	0.00	14.39
88	Cleaning Contract	0.00	9,111.95
91	Staff Costs	0.00	13,326.21
94	Other Income	50.00	0.00
96	Interments	5,245.00	0.00
97	Memorials & Inscriptions	2,520.00	150.00
98	Exclusive Rights	4,550.00	0.00
99	Staff Costs	0.00	24,341.77
102	Utilities	0.00	-165.29
103	Rates	0.00	1,981.19
104	Drive Maintenance	0.00	0.00
105	Grounds Maintenance	0.00	175.00
106	Grass Cutting	0.00	0.00
107	Repairs & Maintenance	0.00	24.16
108	Equipment Loan (Grass Cu	0.00	0.00
109	Petrol Costs Grass Cutting	0.00	0.00
111	Rents Received	4,812.95	1.10
112	Repairs & Maintenance	0.00	115.91
113	Grass Cutting	0.00	0.00
114	Staff Costs	0.00	31,818.11
115	Equipment Loan (Grass Cu	0.00	0.00
116	Petrol Costs Grass Cutting	0.00	0.00
117	Allotment Deposits	1,525.00	691.69
118	Rent-National Trust	0.00	300.00
120	Market Rents	4,714.37	2.03
121	Farmers Market Rent	643.98	0.00
122	Rates	0.00	1,397.20
123	Repairs/Maintenance/Clear	0.00	0.00
124	Licensing	0.00	0.00
126	Verges - Highway	12,084.07	0.00
127	Recreation Ground	1,697.73	45,547.73
128	Staff Costs	4,500.00	89,135.02
131	Equipment	0.00	2,952.47
132	Repairs & Maintenance	0.00	413.15
133	In House Grass Reserve	0.00	0.00
134	Tree Maintenance	0.00	9,140.31
135	St Michaels Development	0.00	430.50
136	Staithe/Old Station Yard	0.00	-520.00
137	Sapwell Close	0.00	0.00
138	Paupers Grave	0.00	58.20
139	Norfolk Homes	0.00	444.00
140	Town Sign/Noticeboards	0.00	0.00
141	Other Green Areas	0.00	0.00
142	War Memorial	0.00	0.00
143	Pump	0.00	0.00

Code	Title	Income	Expenditure
144	Equipment Loan (Grass Cu	0.00	16,275.00
145	Wall and Footpath Mainten	2,000.00	1,866.50
146	Clock	0.00	280.00
147	Lychgate	0.00	0.00
148	Petrol costs Grass Cutting f	0.00	2,585.16
149	Verges - Equipment Loan (C	0.00	0.00
150	Verges - Petrol Costs Gras	0.00	0.00
151	Utilities	0.00	11,080.23
152	Street Lighting Maintenance	0.00	2,076.08
153	Street Lighting Inspection	0.00	792.00
154	Litter Bins	0.00	4,693.00
155	Bus Shelter	3,139.30	3,925.66
156	Replacement Columns	0.00	0.00
157	Repairs & Maintenance	0.00	1,864.52
160	General Events	1,766.23	2,113.08
161	Christmas Lights Infastruct	964.33	2,505.79
162	VAT	0.00	0.00
163	Legal Expenses	0.00	1,195.52
164	Pest Control	0.00	185.00
165	Incidentals	0.00	2.39
166	Incidentals	0.00	29.88
167	Pest Control	0.00	185.00
168	Grass Cutting	0.00	0.00
169	23 Market Place Repairs	0.00	-50.00
170	Market Place Sundries	0.00	266.76
171	Market Place Advertising	0.00	0.00
172	Replacement Furniture	0.00	0.00
173	LED Replacement Program	0.00	0.00
174	Bin Installation	0.00	0.00
175	Other Repairs	0.00	0.00
176	Skate Park Fundraising	0.00	0.00
177	Christmas Events	1,586.19	2,876.84
178	Staff Uniform	0.00	946.24
179	Street Furniture	0.00	0.00
180	Water	0.00	298.16
181	Repairs & Maintenance	0.00	3,595.16
182	Grounds Maintenance (chu	0.00	172.83
183	Precept	45,750.00	0.00
184	Precept	47,686.00	0.00
185	Precept	8,962.00	0.00
186	Precept	23,758.00	0.00
187	Precept	30,884.00	0.00
188	Precept	159,228.00	0.00
189	Precept	32,500.00	0.00
190	Warm Spaces	0.00	0.00
191	Events	200.00	0.00
192	Salix Loan	0.00	10,000.00
193	Donations	0.00	844.14
194	Boiler Reserve	0.00	0.00
195	Boiler Reserve	0.00	0.00
196	Credit	0.00	0.00
197	Recreation Grounds Mainte	16.00	2,251.00
198	Staff Costs	0.00	11,739.17
199	Community Speedwatch	0.00	10.23
200	CIL 2025/26	4,415.68	0.00
201	Precept	16,374.00	0.00
202	Transport	10,000.00	11,214.15
203	Miscellaneous	0.00	0.00

Code	Title	Income	Expenditure
204	ACE - Pallet Fund	0.00	945.44
205	ACE Film Screening	893.50	224.25
206	Management Fees	0.00	999.79
207	CCTV	0.00	2,615.00
208	Card Charges Market	0.00	2.86
209	Visit Aylsham	1,000.00	2,408.00
210	IT Improvement Project	0.00	7,203.60
211	EMR Green Infrastructure	0.00	434.65
212	EMR Neighbourhood Plan	0.00	1,614.90
	Opening General Fund	14,109.29	
	Capital Reserves	0.00	
	Earmarked Reserves	385,760.36	
	Reserves Transfers		25,956.26
	Reserves Spend	23,362.86	
	Reserves Receipts		14,851.36
GROSS TOTAL		1,139,331.69	1,139,331.69

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:

Aylsham Town Council

County area (local councils and parish meetings only):

Norfolk

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 difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		400,561.75
Deduct: Debtors (enter these as negative numbers)		
Debtors	(1,045.52)	
VAT Recoverable	(10,801.44)	
	3	
	(11,846.96)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Prepayments	(6,715.71)	
	2	
	(6,715.71)	
Total deductions		(18,562.67)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	16,165.02	
	2	
	16,165.02	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Receipts in Advance	6,511.83	
	6,511.83	
Total additions		22,676.85
Box 8: Total cash and short term investments		<u>404,675.93</u>



PWLB lending facility

BALANCE OUTSTANDING AS AT 31 Mar 2026

7 April 2026

AYLSHAM TOWN COUNCIL (NORFOLK)

LOAN REFERENCE NUMBER	REPAYMENT DATES	LOAN TYPE	REPAYMENT METHOD	PRINCIPAL BALANCE OUTSTANDING (£)
PW506110	05 Jun - 05 Dec	FIXED	EIP	£117,187.50
TOTAL OUTSTANDING BALANCE:				117,187.50
TOTAL NUMBER OF LOANS:				1

This report reflects scheduled transactions only, as such, early or late repayments are not reflected. Please contact pwlb@dmo.gov.uk if you have any queries.

Aylsham Town Council
Income & Expenditure Account
01/04/2025 to 31/03/2026

(Last) Year Ended
31 Mar 2025

(Current) Year Ended
31 Mar 2026

Income

4,195.81	12 Events	3,552.42
7,125.07	10 Markets	5,358.35
35,431.67	09 Allotments	37,221.95
23,545.00	08 Cemetery	36,073.00
12,100.00	07 Other Properties	9,012.00
74,500.00	03 Drill Hall	87,158.71
175,031.74	01 General Purpose	192,461.61
87,521.04	02 Town Hall	67,321.10
4,611.30	05 Cemetery Cottage	8,049.06
237,172.81	11 Open Spaces	177,525.80
32,177.99	14 Street Scene	35,639.30
6,868.47	04 23 Market Place	5,675.03
	13 Churchyard	18,374.00
	Earmarked Reserves	10,000.00

£700,280.90

£693,422.33

Expense

149,588.71	01 General Purpose	166,470.80
35,282.37	14 Street Scene	32,566.97
5,102.47	13 Churchyard	15,923.02
241,091.45	11 Open Spaces	168,712.54
32,064.12	09 Allotments	33,224.97
20,654.61	08 Cemetery	26,506.83
16,817.21	06 Public Toilets	14,407.74
77,717.92	03 Drill Hall	85,690.49
79,173.31	02 Town Hall	89,131.83
1,467.20	10 Markets	1,668.85
5,004.12	12 Events	4,989.92
6,951.06	07 Other Properties	13,276.21
	05 Cemetery Cottage	1,403.86
	Earmarked Reserves	21,311.44

£670,914.55

£675,285.47

General Fund

20,090.30	Balance at 01 Apr 2025	14,109.29
700,280.90	ADD Total Income	693,422.33
720,371.20		707,531.62
670,914.55	DEDUCT Total Expenditure	675,285.47
49,456.65		32,246.15
35,347.36	DEDUCT Reserves Balance	17,444.76
£14,109.29	Balance at 31 Mar 2026	£14,801.39

Reserves:

Earmarked Reserve Balance £385760.36

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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

Next, 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 £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	353,059	382,425				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	489,950	501,730	11,780	2.40%	NO		
3 Total Other Receipts	210,331	187,192	-23,139	11.00%	NO		
4 Staff Costs	291,857	331,819	39,962	13.69%	NO		
5 Loan Interest/Capital Repayment	28,299	28,010	-289	1.02%	NO		
6 All Other Payments	350,759	310,957	-39,802	11.35%	NO		
7 Balances Carried Forward	382,425	400,562				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	385,552	404,676				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	3,896,521	3,915,249	18,728	0.48%	NO		
10 Total Borrowings	142,813	117,188	-25,625	17.94%	YES		Regular payments on a decreasing account balance means the percentage of loan reduction is higher. During 25/26 the council paid £10,000 off the Salix street lighting loan (to clear the balance) and £15625 from the public works loan

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable