



How to contact us
Write to: Manor House, Church Street,
Littlehampton, West Sussex, BN17 5EW
Email: lrc@littlehampton-tc.gov.uk
Call: 01903 732063
Find us online: www.littlehampton-tc.gov.uk
Town Clerk – Laura Chrysostomou

12 June 2026

You are hereby summoned to attend a meeting of:

Full Council

Venue: The New Millennium Chamber, The Manor House, Church Street,
Littlehampton BN17 5EW

Date: Thursday 18 June 2025

Time: 6.30 pm

Laura Chrysostomou, Town Clerk
Agenda 2026 to 2027

1. **Evacuation Procedures**
2. **Filming of Council Meetings, Use of Social Media and Mobile Phones.**

During this meeting, the public are allowed to film the Committee and officers only from the front of the public gallery, providing it does not disrupt the meeting. Any items in the Exempt Part of an agenda cannot be filmed. If another member of the public objects to being recorded, the person or persons filming must stop doing so until that member of the public has finished speaking. The use of social media is permitted but all members of the public are requested to switch their mobile devices to silent for the duration of the meeting.

3. **Apologies**
4. **Declaration of Interest**

Members and Officers are reminded to make any declaration of disclosable pecuniary or personal and/or prejudicial interests that they may have in relation to items on this Agenda.

You should declare your interest by stating:

- a. the item you have the interest in
- b. whether it is a disclosable pecuniary interest, whereupon you will be taking no part in the discussions on that matter, or
- c. i. Whether it is a personal interest and the nature of the interest

- ii. Whether it is also a prejudicial interest
- iii. If it is a prejudicial interest, whether you will be exercising your right to speak under Public Forum.

It is recorded in the register of interests that:

- Councillors Blanchard-Cooper, Long, May, O'Neill, Tandy, Wiltshire, Woodman, Northeast and Worne, are Members of Arun District Council.
- Councillors Butcher and Dr Walsh KStJ, RD, are Members of Arun District Council and the Littlehampton Harbour Board.

These interests only need to be declared at the meeting if there is an agenda item to which they relate.

5. Minutes

To confirm the Minutes of the meeting held on 14 May 2026, circulated herewith, pages 5 to 12. In accordance with the Town Council's Standing Orders, Section 9a, Members are reminded that no discussion of the draft minutes of a preceding meeting shall take place except in relation to their accuracy.

6. Mayor's Report and Urgent Items

7. Public Forum

Members of the public are invited to ask questions or raise issues which are relevant and are the concern of this council. A period of 15 minutes is allocated for this purpose. If possible, notice of intention to address the Committee should be given to the Clerk by noon of the day of the meeting.

8. Correspondence or Issues in Respect of the District or County Council

9. Reports from Committees – Non-Exempt

9.1 Recommendations from Committees

Report attached, pages 13 to 14.

9.2 Committee Minutes – Non-Exempt

9.2.1 Planning and Transportation

To receive the Minutes of the meeting held on 18 May 2026, circulated herewith, pages 15 to 19, at which the following items were discussed.

8.1.1. Planning Applications, Lists 17, 18, 19 and 20 if available

8.1.2. Licence Application No: 123182 re: Strobilus Café 31 High Street, Littlehampton, West Sussex, BN17 5EG

8.2. Delegated Responses

9.2.2 Property and Personnel

To receive the Minutes of the meeting held on 2 June 2026, circulated herewith, pages 20 to 23, at which the following items were discussed.

8.1. Finance Committee Budget Monitor

9.1. Absence Monitoring

9.2. Staffing Update

9.3. Quarterly Business Plan Progress Report

9.4. to 10.1 Progress Point High Street Hub – Tenure

9.2.3 Community Resources

To receive the Minutes of the meeting held on 4 June 2026, circulated herewith, pages 24 to 28, at which the following items were discussed.

8.1 Working Group Membership

8.2 Community Resources Update

8.3. Museum Periodic Report

8.4. Events Periodic Report

8.5 Quarterly Business Plan Progress Report

9.1. Committee Budget Monitor

9.2.4 Policy and Finance

To receive the Minutes of the meeting held on 8 June 2026, circulated herewith, pages 28 to 32, at which the following items were discussed.

8.1. Town Centre Action Group Representative

8.2. Town Centre Strategy and Action Plan Update

8.3. Progress Point High Street Hub

8.4. Quarterly Business Plan Progress Report

8.5. Modified Proposals for Local Government Reorganisation in West Sussex Consultation

9.1. Committee Budget Monitor

10. Officer's Report

10.1 Audit and Annual Return 2025 to 2026

10.1.1 Internal Auditors Report

Receive and note the Internal Auditors report, attached pages 33 to 51.

10.1.2 Annual Governance Statement 2025 to 2026 – Section 1 of Annual Return. Attached pages 52 to 63.

10.1.3 Statement of Accounts 2025 to 2026 – Section 2 of the Annual Return. Attached pages 64 to 71.

11. Reports of Representatives on Outside Bodies

Members are invited to report on any meetings or activities they have attended as the Town Council's representatives on outside bodies.

12. Exempt Business

12.1 It is Recommended that:

The public and accredited representatives of the press be excluded from the Meeting under Section 100 Local Government Act 1972 due to the confidential nature of the business to be conducted.



How to contact us:
Write to: Manor House, Church Street,
Littlehampton, West Sussex, BN17 5EW
Email: lrc@littlehampton-tc.gov.uk
Call: 01903 732063
Find us online: www.littlehampton-tc.gov.uk
Town Clerk – Laura Chrysostomou

Minutes of the Ordinary Meeting of the Town Council held in The New Millennium Chamber, Manor House, Church Street, Littlehampton BN17 5EW on Thursday 14 May 2026 at 6.30pm.

Present:

Councillor May – Chair
Councillor Butcher
Councillor Blanchard-Cooper
Councillor Daws
Councillor Long
Councillor Northeast
Councillor O'Neill
Councillor Richards
Councillor Tandy
Councillor Tilbrook
Councillor Dr Walsh KStJ
Councillor Wiltshire
Councillor Woodman

In attendance:

Laura Chrysostomou – Town Clerk
Sandra Hearsey – Office Manager
Lina Voskresenskaya – Civic and Communications Officer
Emily Sapsed – Democratic and Corporate Services Officer

2026 to 2027

1. Evacuation Procedures

The evacuation procedures were noted.

2. Filming of Council Meetings, Use of Social Media, and Mobile Phones.

The procedures were noted.

3. Installation of Town Mayor

The Deputy Mayor and Mayor Elect, Councillor May, was installed as Town Mayor. The outgoing Mayor, Councillor Butcher, congratulated the Mayor on her appointment, handed over the Chain of Office and wished her well.

4. Declaration of Office and Welcome Address

- 4.1. Councillor May read and duly signed her declaration of acceptance of office as Town Mayor.

The Town Clerk as the Proper Officer of the Council confirmed that the declaration had been made and congratulated the new Town Mayor.

- 4.2. The Mayor addressed the Council and spoke of her pride and sense of responsibility in accepting office. She also expressed gratitude for the opportunity to work alongside Councillor Butcher in supporting the community over the past year.
- 4.3. Looking ahead, the Mayor highlighted several developments and improvements expected to begin during her mayoral year. These included two new hotels, the Town Council's application for Town of Culture 2028 and the Pride in Place funding, which would provide £20 million of community-focused investment in Wick and Courtwick with Toddington over the next 10 years. In addition, the Littlehampton Museum's successful Heritage Fund grant application would provide £127,913 towards a project focused on developing the Museum and building a strong foundation for the next 100 years.
- 4.4. She emphasised the importance of partnerships between community groups, organisations and local businesses, and shared her intention to strengthen these connections further. Bringing her speech to a close, she committed to prioritising the wellbeing of the community through inclusion, kindness and care for the Town's green spaces. The Mayor was also pleased to announce that her mayoral charities for the year would be Girlguiding and the Littlehampton Community Growers.

5. Appointment of Deputy Mayor

- 5.1. Councillor Wiltshire proposed Councillor Butcher as a candidate for Deputy Mayor and Mayor Elect. Referring to his two years of experience in the role and his support for progress within the community, she commended him to the Council. The nomination was duly seconded by Councillor Daws.
- 5.2. Councillor Tilbrook proposed Councillor Woodman as a candidate for Deputy Mayor and Mayor Elect. Referring to Councillor Woodman's love for the town, her personal involvement with community groups and her desire to work in

partnership with the Mayor, he commended her to the Council for the role. The nomination was duly seconded by Councillor Dr Walsh KStJ.

- 5.3. Three members requested a secret ballot in accordance with standing orders, section 12(b). The Town Clerk explained the process; members privately wrote their nominations on the ballots provided, which were collected and counted by the Democratic Services Officer. The votes were handed to the Town Clerk who verified them and announced that Councillor Butcher had been appointed as Deputy Mayor and Mayor Elect.

It was therefore resolved that:

Councillor Butcher be elected Deputy Mayor for 2026 to 2027, Vice Chair of the Council and Town Mayor Elect.

- 5.4. Accepting his appointment, Councillor Butcher stated that he was grateful to be appointed to this role and thanked his fellow councillors for their support. He added that he looked forward to continuing to work together over the next year and doing his best for the Town.

6. Vote of Thanks to Outgoing Mayor

- 6.1. On behalf of the Council, the Mayor placed on record Members' appreciation and thanks to Councillor Butcher for his exemplary service to the Council and the community of Littlehampton during his year in office. She reiterated that it had been a pleasure to work alongside him as Deputy Mayor and that she could not have asked for a better introduction to the role.

The Mayor then opened the meeting to hear statements from the floor.

- 6.2. Councillor Tandy praised Councillor Butcher for his term in office and spoke of the unique pleasure of serving as Mayor of the town in which he was born and raised. He also praised the way Councillor Butcher had represented the town at civic events over the past year and looked forward to another year of progress with his support as Deputy Mayor.
- 6.3. Councillor Woodman congratulated Councillor Butcher on his successful year in office, particularly noting the assured manner in which he deputised at Armed Forces Day in 2024. Councillor Tilbrook also highlighted his unwavering and enthusiastic support for the town, its businesses and its people.
- 6.4. In response, Councillor Butcher thanked councillors for their support during his mayoral year and congratulated the newly installed Mayor. He thanked town council officers, particularly the Office Manager, for their support over the past year. He said it had been a pleasure to help build networks within the

community, support local groups and celebrate progress, and that he looked forward to continuing to serve the community as Deputy Mayor.

7. Pride in Place

7.1. The Mayor introduced Jon Jolly, newly appointed Chair of the Pride in Place Neighbourhood Board, who updated the Council on the programme. As a lifelong resident, he spoke enthusiastically about the benefits this funding would bring to Wick and Toddington. He shared details of upcoming engagement opportunities, including an open day at the K2 Youth and Community Centre on 23 May, and explained how residents could get involved. Three levels of engagement were promoted to residents:

1. Surveys and consultations – to seek the views of the wider community.
2. Community champions – to support the board with research and connecting with local groups.
3. Neighbourhood Board – to allocate funding, made up of those who live and work in the area.

7.2. The Neighbourhood Board would be established over the coming months and begin working towards the programme's goals as soon as possible. He concluded by welcoming questions and inviting members to help spread the word and encourage interested residents to get involved.

8. Apologies

There were apologies from Councillor Lee.

9. Declarations of Interest

Members and Officers were reminded to make any declarations of disclosable pecuniary or personal and/or prejudicial interests that they might have in relation to items on the agenda. The standing declarations were noted and no further declarations were made.

10. Minutes

The Minutes of the meeting held on 19 March 2026, previously circulated, were confirmed as a true record and signed by the Mayor.

11. Mayor's Report and Urgent Items

11.1. The Mayor's Engagement report, copy attached to the minutes, had been circulated for Members to note.

11.2. The Town Clerk informed members of a further consultation on Local Government Reorganisation across West Sussex. It was suggested that

members' comments be gathered through an online drop-in session and that the item then be brought to the Policy and Finance Committee on 8 June 2026. A response could then be prepared under delegated authority to the Town Clerk, in consultation with the Mayor and the Chair of Policy and Finance. Members agreed with the proposed approach.

12. Public Forum

There were 20 members of the public present and no written representations were made. Attendees, who were friends and family of Councillor May, shared their support and congratulated the Mayor on her appointment, wishing her well for the year ahead.

13. Appointment of Committees, Representatives on Outside Bodies and Authorised Signatories

13.1. Council had before it a report, previously circulated, setting out the rationale for the allocation of committee places and the appointment of representatives to outside bodies. Members also had copies of proposed changes to committee and sub-committee memberships and outside body representatives, as put forward by Group Leaders for Council's consideration.

13.2. Committee Memberships

The following changes were proposed:

- Governance and Audit – it was proposed that Councillor Woodman and Tilbrook swap chairing positions, meaning Councillor Woodman would become Vice-Chair and Councillor Tilbrook would become Chair.
- Policy and Finance – If the above change to the Governance and Audit Chair is approved, Councillor Tilbrook would therefore replace Councillor Woodman on the Policy and Finance Committee.

The proposals were duly seconded and there were no further committee nominations.

It was therefore resolved that:

Subject to the changes set out in minute 13.1 above, the committee membership, including Chairs and Vice-Chairs, be approved.

13.3. Representatives on Outside Bodies

Following the additional Service Funding Agreements (SFAs) agreed in December 2025, six groups had been added to the list of outside bodies requiring representatives. As some details regarding meeting frequency were

still to be confirmed, members were invited to make nominations. The appointments were as follows:

Fare Divide – Councillor Woodman

Home Start Arun – Councillor Wiltshire

Littlehampton District Lions Club – Councillor Blanchard-Cooper

Shopmobility – Councillor Butcher

Littlehampton and District Foodbank – Councillor Long

Voluntary Action Arun and Chichester – Councillor Blanchard-Cooper (provisionally, subject to confirmation of meeting frequency by the organisation)

It was also proposed that Councillor Wiltshire swap with Councillor Butcher to become representative for Arun Community Transport.

All amendments and new appointments were duly seconded.

It was therefore resolved that:

Subject to the changes set out in minute 13.2 above, the representatives on outside bodies be approved.

13.4. Authorised Signatories

In accordance with the Town Council's Financial Regulations, Council was asked to confirm the authorised Member signatories and any changes required to the bank mandate following confirmation of the committee appointments for 2026 to 2027. As the Mayor was also Chair of the Property and Personnel Committee, it was proposed that the list of authorised signatories be expanded to include the Vice-Chair of the Community Resources Committee, as was the current bank mandate. This was considered prudent.

It was therefore resolved that:

The Mayor, the Chairs of the Policy and Finance, Community Resources, Planning and Transportation Committees and the Vice Chair of the Community Resources Committee be confirmed as authorised Member signatories and that the Town Council's bank mandate remains unchanged there being no changes to the authorised signatories arising from this meeting.

14. Correspondence or Issues in Respect of the District or County Council

- 14.1. Following the recent county council elections, it was suggested that the Council invite attendance by, or reports from, the three new county councillors representing Littlehampton. Invitations would be extended to the councillors for Arundel and Courtwick, Littlehampton East and Littlehampton Town. Any updates would be shared with members under this standing Full Council item. Furthermore, the County Councillor for Littlehampton Town would be invited to attend the Town Centre Action Group in accordance with the membership set out in the Town Centre Strategy.

15. Reports from Committees – Non-Exempt

15.1. Committee Minutes – Non-Exempt

15.2. Property and Personnel

Council received and noted the Minutes of the meeting held on 16 March 2026, previously circulated, with no matters arising.

15.3. Planning and Transportation

Council received and noted the Minutes of the meeting held on 23 March 2026, previously circulated, with no matters arising.

15.4. Planning and Transportation

Council received and noted the Minutes of the meeting held on 20 April 2026, previously circulated, with no matters arising.

15.5. Community Resources

Council received and noted the Minutes of the meeting held on 16 April 2026, previously circulated, with no matters arising.

16. Officer's Reports

16.1. Business Plan 2023 to 2027 Update and Annual Review

- 16.2. The Town Clerk presented a report, previously circulated, summarising progress against the Action Plan goals and objectives and the work completed during the 2025 to 2026 business plan year. The report also set out priorities for delivering the Council's Business Plan in 2026 to 2027, including new goals relating to Pride in Place and Town of Culture. In addition, it proposed that some goals be rescheduled to 2027 and beyond to reflect current capacity and the ambition to deliver this year's work programme.

It was resolved that:

1. The Action Plan Monitor updates be noted.
2. The 2026 to 2027 business year goals and objectives be approved.

17. Reports of Representatives on Outside Bodies

- 17.1. Councillor Tilbrook, as the Town Council's representative on the Littlehampton Sportsfield Management Committee, reported that further confidential details regarding redevelopment plans had been shared with the group. The management team and trustees were working to ensure that facilities would continue to meet the deadlines of the various clubs. All those involved were working flexibly to accommodate each other's requirements wherever possible.
- 17.2. Councillor Wiltshire, as the Town Council's representative on Arun Community Transport at the time of the meeting, had attended a recent board meeting. She reported that a new Chief Executive Officer and Chair had been appointed, and that recruitment for a new administrative post was underway. The next meeting would take place on 12 August, at which Councillor Butcher would attend as representative.

18. Exempt Business

There was none.

The meeting was closed at 7.24 pm.

Mayor

Littlehampton Town Council

Non-Confidential

Full Council

Date: 18 June 2026

Report by: Town Clerk

Subject: Recommendations from Committees

1. Summary

The purpose of this report is to highlight to Members items arising from the last Committee cycle which entail recommendations to Council and therefore need Council Approval to proceed.

The items recommended to Council are:

2. Property and Personnel Committee: Tuesday 2 June 2026

Meeting's agenda for reference: [P&P 2026.06.02 agenda.pdf](#)

2.1. Minute 9.2 Staffing Update

9.2.1 The committee considered a report, previously circulated, which updated members on the significant work undertaken to implement the *realigned staff structure, following its Full Council approval in January 2026. This included proposed apprenticeship changes from a Clerical Reception role to a Finance and Governance focus, which would better support the work and capacity of both teams. Members considered this proposal to be sensible.

It was resolved that:

1. The proposed change from the Clerical Reception Apprenticeship role to a Finance and Governance Apprenticeship role, be recommended to Full Council for consideration and the staff structure be amended accordingly.
2. The contents of the report be otherwise noted.

2.2. Minute 9.4 to 10.1 Progress Point High Street Hub - Tenure

9.4.1 Members received a report, previously circulated, which provided updates on the Town Council's goal to create a hub in the high street.

It sought the committee's consideration to the proposed tenure, therefore forming the basis for the preferred premise's lease, to be recommended to Full Council.

9.4.2 The report contained two appendices, one included a **surveyors report and assessment of rental value and the other included the **draft Heads of Terms. These had been circulated to members of the committee only, under separate cover, in accordance with Paragraph 3 of Part 1 of the Schedule 12A of the Local Government Act 1972, being information relating to the financial or business affairs of any particular person. Members were happy to note the updates within the report and agreed to move into exempt business to review the confidential details.

10.1 Progress Point High Street Hub – Tenure – cont.

10.1.1 Members discussed the confidential appendices in more detail. The surveyor's report supported the proposed rental value, and the Heads of Terms set out the key commercial points that would form the basis of the lease. Members noted that these arrangements supported the Town Council's aim of establishing a high street hub that would provide an accessible, central space for community groups, local organisations and essential services to work alongside one another. The committee recognised the potential benefits of the hub in improving visibility, accessibility and collaboration, and in creating a valuable focal point for the local community in a convenient location. It was noted that the report prepared for the Policy and Finance Committee meeting on 8 June 2026 contained further details of the hub.

It was resolved that:

1. Full Council be recommended to enter into a full repairing lease for the preferred premises based on the Heads of Terms presented. The contents of the report be otherwise noted.

* These documents were circulated with the papers for the appropriate Committee Meeting and can be viewed by clicking on the link. Please contact the Town Clerk if copies are required.

** These documents were circulated to members of the committee only, under separate cover, in accordance with Paragraph 3 of Part 1 of the Schedule 12A of the Local Government Act 1972, being information relating to the financial or business affairs of any particular person.

Laura Chrysostomou

Town Clerk



How to contact us:
Write to: Manor House, Church Street,
Littlehampton, West Sussex, BN17 5EW
Email: ltc@littlehampton-tc.gov.uk
Call: 01903 732063
Find us online: www.littlehampton-tc.gov.uk
Town Clerk – Laura Chrysostomou

Minutes of the Ordinary Meeting of the Planning and Transportation Committee held in The New Millennium Chamber, Manor House, Church Street, Littlehampton BN17 5EW on Monday 18 May 2026 at 6.30pm.

Present:

Councillor Wiltshire – Chair
Councillor Lee – Vice Chair
Councillor Daws
Councillor Long
Councillor Tandy

In attendance:

Laura Chrysostomou – Town Clerk
Emily Sapsed – Democratic and Corporate Services Officer

2026 to 2027

1. Evacuation Procedures

The evacuation procedures were noted.

2. Filming of Council Meetings, Use of Social Media, and Mobile Phones.

The procedures were noted.

3. Apologies

There were apologies from Councillor Woodman.

4. Declarations of Interest

Members and Officers were reminded to make any declarations of disclosable pecuniary or personal and/or prejudicial interests that they might have in relation to items on the agenda. The standing declarations were noted and no further declarations were made.

5. Minutes

The Minutes of the meeting held on Monday 20 April 2026, previously circulated, were confirmed as a true record and signed by the Chair.

6. Chair's Report and Urgent Items

There were none.

7. Public Forum

There was one member of the public present, and no written representations made.

8. Officer's Reports

8.1. Planning and Other Arun District Matters

8.1.1. Planning Applications, Lists 17, 18, 19 and 20 if available

It was resolved that:

The representations of the Council, appended to these minutes as Appendix 1, be forwarded to Arun District Council.

8.1.2. Licence Application No: 123182 re: Strobilus Café 31 High Street, Littlehampton, West Sussex, BN17 5EG

The committee considered a license application, previously circulated, which sought to renew their outdoor seating pavement licence.

It was resolved that:

The support of the license application be forwarded to Arun District Council.

8.2. Delegated Responses

Members were asked to note the previously circulated list of responses that had been managed under delegated authority to the Town Clerk in consultation with the Chair.

It was resolved that:

The responses be noted.

9. Exempt Business

There was none.

The meeting was closed at 7.08 pm.

Chair

LITTLEHAMPTON TOWN COUNCIL
Planning and Transportation Committee 18 May 2026.
Representation on Lists 17, 18, 19 and 20

Plan List No.	Ward	Ward Councillor	Planning No.	Details of Application	Location	Comments
18	River	JD	LU/94/26/L	Listed building consent for the installation of a 3000mm high weld mesh fencing and associated single leaf along a section of the northern boundary line as well as along the rear elevation to be installed offset from any flintstone wall present, ornamental fencing and associated gates to be installed located adjacent to the existing southern side entrance to the building as well as the installation of 3000mm high weld mesh fence encapsulating the existing boiler room entrance to the rear of the building, partially demolish the existing side secondary entrance along with the ramp to this entrance, with associated fixings removed, ground is to be made good to match existing and two additional steps provided, wall repairs are to be surveyed in detail following the careful removal of the flat roof extension, with specialist repairs to be specified to ensure that a suitable repair at this location is made.	Flintstone Centre East Street Littlehampton	Subject to the conservation officer's comments, the committee had no objections to the application.
18	River	JD	LU/81/26/HH	Single storey rear extension	38 Pier Road Littlehampton	No Objections.
19	Courtwick with Toddington	FT	LU/95/26/PL	Retention of change of use from agricultural land to scaffolding yard (Sui Generis). This application may affect the setting of a listed building and is in CIL Zone 2 (Zero Rated) as other development.	P and O Scaffolding Ltd Toddington Lane Littlehampton BN17 7PN	The committee supported the application, due to the employment opportunities being provided by a local business. Members encouraged the conditional inclusion of

LITTLEHAMPTON TOWN COUNCIL
Planning and Transportation Committee 18 May 2026.
Representation on Lists 17, 18, 19 and 20

Plan List No.	Ward	Ward Councillor	Planning No.	Details of Application	Location	Comments
						biodiversity mitigation detailed within the applicants Planning and Heritage Statement (5.4).
19	Courtwick with Toddington	FT	LU/96/26/PL	Retention of change of use from agricultural land to containerised storage facility (B8). This application may affect the setting of a listed building and is in CIL Zone 2 (Zero Rated) as other development.	Flint Acre Toddington Lane Littlehampton BN17 7PN	The committee had no objections to the application and encouraged the conditional inclusion of biodiversity mitigation detailed within the applicants Planning and Heritage Statement (5.3).
19	Courtwick with Toddington	FT	LU/102/26/L	Listed building consent for internal and external alterations to building to facilitate conversion and change of use to a children's care home, reinforcement of brick and flint garden wall with buttresses and reconsolidate wall with coping courses.	Court Wick Park Courtwick Lane Littlehampton BN17 7PD	Subject to the conservation officer's comments, the committee had no objections to the application.
19	Beach	BW	LU/90/26/HH	Replace existing timber windows with PVC windows and existing timber doors, Front and Back with GRP doors of similar design. Overline existing timber fascia boards with Hockey stick profile PVC fascia boards. This application is in the Littlehampton Sea Front Conservation Area.	2 Old Warehouse Mews Western Road Littlehampton BN17 5GE	The committee objected to the application due to the negative visual impact and it being out of character with neighbouring properties.

LITTLEHAMPTON TOWN COUNCIL
Planning and Transportation Committee 18 May 2026.
Representation on Lists 17, 18, 19 and 20

Plan List No.	Ward	Ward Councillor	Planning No.	Details of Application	Location	Comments
19	Beach	BW	LU/92/26/HH	Side and rear extension.	20 Fairway Littlehampton BN17 6PY	No Objections.
19	Wick	FT	LU/98/26/PL	Erection of 1 No single storey dwelling with car parking and provision of driveway and car parking for No. 16 Swanbourne Road (resubmission following LU/96/25/PL). This application is in CIL Zone 4 and is CIL Liable as a new dwelling.	16 Swanbourne Road Littlehampton BN17 6HS	The committee had no objections, subject to the resolutions of drainage concerns of the previously submitted application.
19	River	JD	LU/99/26/PL	New fixed external seating. This application is in CIL Zone 4 (Zero Rated) as other development.	8-10 Clifton Road Littlehampton BN17 5AS	No Objections.
20	Courtwick with Toddington	FT	LU/101/26/PL	Internal and external alterations to building to facilitate conversion and change of use to a children's care home, reinforcement of brick and flint garden wall with buttresses and reconsolidate wall with coping courses. This application affects the setting of a listed building and is in CIL Zone 2 (Zero Rated) as other development.	Court Wick Park Courtwick Lane Littlehampton	Subject to the conservation officer's comments, the committee had no objections to the application.
20	River	DJ	LU/104/26/PD	Prior notification under Schedule 2, Part 3, Class MA for a change of use from offices to 2 No self-contained flats.	37 High Street Littlehampton	No Objections.



How to contact us:
Write to: Manor House, Church Street,
Littlehampton, West Sussex, BN17 5EW
Email: lrc@littlehampton-tc.gov.uk
Call: 01903 732063
Find us online: www.littlehampton-tc.gov.uk
Town Clerk – Laura Chrysostomou

Minutes of the Ordinary Meeting of the Property and Personnel Committee held in The New Millennium Chamber, Manor House, Church Street, Littlehampton BN17 5EW on Tuesday 2 June 2026 at 6.30pm.

Present:

Councillor May - Chair
Councillor Butcher – Vice Chair
Councillor Northeast
Councillor Tilbrook
Councillor Dr Walsh KStJ
Councillor Tandy

In attendance:

Laura Chrysostomou – Town Clerk

2026 to 2027

1. Evacuation Procedures

The evacuation procedures were noted.

2. Filming of Council Meetings, Use of Social Media, and Mobile Phones.

The procedures were noted.

3. Apologies

There were apologies from Councillor O'Neill, Councillor Tandy attended as substitute.

4. Declarations of Interest

Members and Officers were reminded to make any declarations of disclosable pecuniary or personal and/or prejudicial interests that they might have in relation to items on the agenda. The standing declarations were noted and no further declarations were made.

5. Minutes

The Minutes of the meeting held on 16 March 2026 previously circulated, were confirmed as a true record and signed by the Chair.

6. Chair's Report and Urgent Items

There were none.

7. Public Forum

There were no members of the public present, and no written representations made.

8. Finance

8.1. Committee Budget Monitor

- 8.1.1.** The Town Clerk presented a report, previously circulated, which highlighted significant variances from budget in Income and Expenditure relating to this committee's areas of work. Details of an earmarked staffing underspend, an amended coding error, and budget for the Manor House preventative maintenance works were included within the report.

It was resolved that:

The report be noted.

9. Officer's Reports

9.1. Absence Monitoring

- 9.1.1.** Members had before them a report, previously circulated, which provided an update on staff absences for the full years 2019 to 2020, to 2025 to 2026.

It was resolved that:

The report be noted.

9.2. Staffing Update

- 9.2.1.** The committee considered a report, previously circulated, which updated members on the significant work undertaken to implement the realigned staff structure, following its Full Council approval in January 2026. This included proposed apprenticeship changes from a Clerical Reception role to a Finance and Governance focus, which would better support the work and capacity of both teams. Members considered this proposal to be sensible.

It was resolved that:

1. The proposed change from the Clerical Reception Apprenticeship role to a Finance and Governance Apprenticeship role, be recommended to Full Council for consideration and the staff structure be amended accordingly.
2. The contents of the report be otherwise noted.

9.3. Quarterly Business Plan Progress Report

- 9.3.1.** Members considered a previously circulated report providing an update on the progress made towards achieving the business plan goals, as they relate to the work of this committee. Particularly noting progress made by officers when investigating Manor House glazing and discussing next steps to further this long standing goal. It was clarified that the year's extension to the current IT contract would be prudent to the support and efficient functioning of the Council's Services.

It was resolved that:

1. The existing IT Support contract be extended for a further year.
2. The updates and contents of the report be noted.

9.4. Progress Point High Street Hub - Tenure

- 9.4.1.** Members received a report, previously circulated, which provided updates on the Town Council's goal to create a hub in the high street. It sought the committee's consideration to the proposed tenure, therefore forming the basis for the preferred premise's lease, to be recommended to Full Council.

- 9.4.2.** The report contained two appendices, one included a surveyors report and assessment of rental value and the other included the draft Heads of Terms. These had been circulated to members of the committee only, under separate cover, in accordance with Paragraph 3 of Part 1 of the Schedule 12A of the Local Government Act 1972, being information relating to the financial or business affairs of any particular person. Members were happy to note the updates within the report and agreed to move into exempt business to review the confidential details.

10. Exempt Business

It was resolved that:

The public and accredited representatives of the press be excluded from the Meeting under Section 100 Local Government Act 1972 due to the confidential nature of the business to be conducted.

The following items are confidential for Members of the Council only in accordance with Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972, being information relating to the financial or business affairs of any particular person.

The meeting adjourned at 6.56pm.

The meeting reconvened at 6.58pm.

10.1. Progress Point High Street Hub - Tenure

10.1.1. Members discussed the confidential appendices in more detail. The surveyor's report supported the proposed rental value, and the Heads of Terms set out the key commercial points that would form the basis of the lease. Members noted that these arrangements supported the Town Council's aim of establishing a high street hub that would provide an accessible, central space for community groups, local organisations and essential services to work alongside one another. The committee recognised the potential benefits of the hub in improving visibility, accessibility and collaboration, and in creating a valuable focal point for the local community in a convenient location. It was noted that the report prepared for the Policy and Finance Committee meeting on 8 June 2026 contained further details of the hub.

It was resolved that:

1. Full Council be recommended to enter into a full repairing lease for the preferred premises based on the Heads of Terms presented. The contents of the report be otherwise noted.

The meeting was closed at 7.23 pm.

Chair



How to contact us:
Write to: Manor House, Church Street,
Littlehampton, West Sussex, BN17 5EW
Email: lrc@littlehampton-tc.gov.uk
Call: 01903 732063
Find us online: www.littlehampton-tc.gov.uk
Town Clerk – Laura Chrysostomou

Minutes of the Ordinary Meeting of the Community Resources Committee held in The New Millennium Chamber, Manor House, Church Street, Littlehampton BN17 5EW on Thursday 4 June 2026 at 6.30pm.

Present:

Councillor Tandy – Chair
Councillor Lee – Vice Chair
Councillor Daws
Councillor Tilbrook
Councillor Wiltshire
Councillor Woodman

In attendance:

Sofia Chittenden – Head of Community Engagement and Development
Felix Gillett – Community Engagement Manager

2026 to 2027

1. Evacuation Procedures

The evacuation procedures were noted.

2. Filming of Council Meetings, Use of Social Media, and Mobile Phones.

The procedures were noted.

3. Apologies

There were apologies from Councillors O'Neill, Blanchard-Cooper and Lee and, Councillors Woodman, Butcher, and May attended as substitutes.

4. Declarations of Interest

Members and Officers were reminded to make any declarations of disclosable pecuniary or personal and/or prejudicial interests that they might have in relation to items on the agenda. Cllrs Woodman, Butcher, and May declared a personal interest across the agenda as members of Arun District Council.

5. Minutes

The Minutes of the meeting held on 16 April 2026, previously circulated, were confirmed as a true record and signed by the Chair.

6. Chair's Report and Urgent Items

6.1. There were none.

7. Public Forum

There were three members of the public present, and no written representations made.

8. Officer's Report

8.1. Working Group Membership

Members were asked to confirm the membership of the Working Groups that reported to this committee; the Allotments Working Group and the Christmas Lights Working Group. The committee was content that the membership of both working groups remain unchanged for the forthcoming year.

It was therefore resolved that:

1. Councillor O'Neill continue as Chair of the Allotments Working Group, with Councillor Wiltshire as Vice-Chair, and that Councillors Tilbrook and Worne continue as members of the working group for 2026 to 2027.
2. Councillor Blanchard-Cooper continue as Chair of the Christmas Lights Working Group, and that Councillors Lee, Butcher and Daws continue as members of the working group for 2026 to 2027.

8.2. Community Resources Update

The Community Engagement Manager presented a report, previously circulated which updated members on work being undertaken to progress community projects and initiatives within the remit of this committee. It also contained Sports Forum notes and a wide range of recommendations which were reviewed and discussed as follows:

8.2.1. Grant Aid Awards 2026

The report proposed the awards for Grant Aid recipients for 2026, with Appendix A summarising all groups including those who did not request the full amount for their tier. Utilising the budget available, appropriate increases for some groups to better accommodate their needs and support their services was put forward by the Grant Panel. Those with suggested increases could be seen highlighted in orange in Appendix A.

It was therefore resolved that:

1. The proposed Tiers 1, 2 and 3 Grant Aid Awards as set out in Appendices A and B of the report be approved.
2. Unallocated Grant Aid funding be:
 - a. Used to support Grant Aid funding recipients, should their costs exceed their original estimate.
 - b. Any remaining funding be earmarked and used to either reduce the precept or increase the Council's grant budget for 2027 to 2028.

8.2.2. Littlehampton District Lions Club's Service Funding Agreement

The report sought approval to provide additional funds to the Littlehampton District Lions Club. At the previous meeting, members requested a review of options to support the group following the impact of increased diesel prices on its Service Funding Agreement. Options were presented in paragraph 4.5 of the report, and members agreed that an uplift of £153.15 for 2026 to 2027, with an annual review, would be sensible.

It was therefore resolved that:

3. £153.15, from unallocated Grant Aid funds, be awarded to Littlehampton District Lions Club, to supplement their Service Funding Agreement in 2026 to 2027. Additionally, £320 be earmarked to continue this support for 2027 to 2028 and 2028 to 2029, its continuation would be subject to annual reviews.

8.2.3. Arun Youth Projects Service Level Agreement

The Chair summarised the proposal to extend Arun Youth Project's Service Level Agreement for two and a half years. This additional time aligned with the Town Council's financial year in April, extending to 30 March 2029 when the contract would then be tendered for four years. This review and tender process would fall under the second year of the next administration giving an opportunity for newly elected councillors to see the service in operation before making any assessments and decisions. The Community Engagement Manager reported that Arun Youth Projects were happy with these terms. He also confirmed that a 5% allowance for inflation had been projected in the budgets for 2027 to 2028, and 2028 to 2029.

It was therefore resolved that:

4. Arun Youth Project's Service Level Agreement be extended for two and a half years, until 30 March 2029.
5. Notes from the Sports Forum meeting held on 27 April 2026, and contents of the report, be otherwise noted.

8.3. Museum Periodic Report

The committee had before them a report, previously circulated, which contained updates on recent activities and exhibitions delivered by the Museum. Members congratulated the Museum Team on the significant media interest in the Victorian exhibition and how it would link with the Summer High Street Events through a trail of pictures of key town centre locations in Victorian times.

It was resolved that:

1. The recommended acquisitions of items as set out in Appendix 1 of the report be approved.
2. The contents of the report be otherwise noted.

8.4. Events Periodic Report

The Head of Community and Engagement Development (HCED) presented a report, previously circulated, which provided updates on progress made to upcoming events. Members discussed the previously requested information that reviewed feasibility to host the National Armed Forces Day event, concluding that the Town Council could not reasonably support the infrastructure and budget required for such a large-scale national event at present. It was also proposed that Nimbus Disability "Access Cards" be accepted at events to support those with conditions who may struggle with crowds or standing for long periods of time. Reasonable adjustments allowed those affected to have a better experience at events and supports wider inclusivity.

It was resolved that:

1. Access Cards be accepted by attraction providers to allow for reasonable adjustments, primarily at events and activities where queuing or extended waiting periods are anticipated.
2. Notes from the Events Forum meeting held on 30 April 2026, and contents of the report, be otherwise noted.

8.5. Quarterly Business Plan Progress Report

Members considered a previously circulated report providing an update on the progress made towards achieving the business plan goals, as they relate to the work of this committee. Updates following the report included results from the Town of Culture bid being expected at the end of July due to high levels of interest. It was also highlighted that a report from the Floral Contract Task and Finish Group was expected at the provisional committee meeting on Thursday 23 July 2026.

It was therefore resolved that:

The updates and contents of the report be noted.

9. Finance

9.1. Committee Budget Monitor

- 9.1.1.** The committee considered a report, previously circulated, which highlighted significant variances from budget in Income and Expenditure relating to this committee's areas of work. The source of the high income at Southfields Jubilee Centre would be investigated by officers to observe its longevity and similar application at the Council's other venues. It was highlighted that the approximate £6,000 underspend seen on page 72 of the agenda was incorrect and had been used for the rent of the screen. This will be amended for future reporting.
- 9.1.2.** Clarification was sought on the repurposed Tree Planting Scheme earmarked reserves, and their flexible use for planters and tree maintenance at the discretion of the Floral Contract Task and Finish Group. Officers would investigate the budget and committee's previous decisions regarding this area of work and update members outside of the meeting.

It was resolved that:

The report be noted.

10. Exempt Business

There was none.

The meeting was closed at 7.08 pm.

Chair



How to contact us:
Write to: Manor House, Church Street,
Littlehampton, West Sussex, BN17 5EW
Email: lrc@littlehampton-tc.gov.uk
Call: 01903 732063
Find us online: www.littlehampton-tc.gov.uk
Town Clerk – Laura Chrysostomou

Minutes of the Ordinary Meeting of the Policy and Finance Committee held in The New Millennium Chamber, Manor House, Church Street, Littlehampton BN17 5EW on Monday 8 June at 6.30pm.

Present:

Councillor Butcher – Chair
Councillor Tandy – Vice Chair
Councillor May
Councillor Northeast
Councillor Dr Walsh KStJ
Councillor Woodman

In attendance:

Laura Chrysostomou – Town Clerk
Josie Birch – Project Officer: Town Centre Strategy

2026 to 2027

1. Evacuation Procedures

The evacuation procedures were noted.

2. Filming of Council Meetings, Use of Social Media, and Mobile Phones.

The procedures were noted.

3. Apologies

There were apologies from Councillor Lee.

4. Declarations of Interest

Members and Officers were reminded to make any declarations of disclosable pecuniary or personal and/or prejudicial interests that they might have in relation to items on the agenda. The standing declarations were noted and no further declarations were made.

5. Minutes

The Minutes of the meeting held on 9 March 2026, previously circulated, were confirmed as a true record and signed by the Chair.

6. Chair's Report and Urgent Items

There were none.

7. Public Forum

There were no members of the public present, and no written representations made.

8. Officer's Reports

8.1. Town Centre Action Group Representative

Members were asked to confirm the membership of the Town Centre Action Group for 2026 to 2027. The committee was content that the membership remain unchanged for the forthcoming year.

It was therefore resolved that:

Councillor May attend as Mayor, Councillor Butcher attend as Chair of this Committee, and Councillor Tandy attend as this committee's representative.

8.2. Town Centre Strategy and Action Plan Update

8.3. The Town Clerk presented a previously circulated report outlining progress on the Town Centre Strategy and Action Plan. Members were also formally introduced to the newly appointed Project Officer: Town Centre Strategy, who will lead this area of work.

8.4. Councillor May was impressed and pleased to attend the Town Centre Action Group as Mayor on 19 May 2026 and looked forward to attending future meetings to continue work towards improving the Town Centre. Following the recent West Sussex County Council elections, Councillor Borrett, representing the Littlehampton Town Division, has been invited to attend the Town Centre Action Group.

8.4.1. Members discussed the use of Section 106 funds for Town Centre Projects and supported it's use for public art installations. Members suggested restoration and recognition of heritage assets be included within this, such as the Town Pump plaque at the entrance to Manor House car park or showcasing the Body Shop which operated from Littlehampton. It was noted that art and signage at gateways to the Town needs to be addressed with recent and forthcoming developments.

It was resolved that:

Notes from the Town Centre Action Group meeting held on Tuesday 19 May 2026, action plan updates, and contents of the report, be otherwise noted.

8.5. Progress Point High Street Hub

- 8.6. Members considered a report, previously circulated, which provided updates on progress towards opening the Town Council led hub on the High Street. Draft Heads of Terms were considered at the Property and Personnel Committee on Tuesday 2 June 2026, for recommendation to Full Council on Thursday 18 June 2026.

It was resolved that:

The report be noted.

8.7. Quarterly Business Plan Progress Report

- 8.8. The committee had before them a report, previously circulated, which provided an update on progress with delivering business plan goals as they related to the work of the committee, with primary updates for the Town Centre Strategy and High Street Hub being subject to detailed reports earlier in the meeting. Members proceeded to review the action plan and noted the new format and improved readability, which displayed the previous and current quarter updates.

It was resolved that:

The updated and contents of the report be noted.

8.9. Modified Proposals for Local Government Reorganisation in West Sussex Consultation

- 8.10. Members had tabled before them questions from the above consultation, previously linked in the agenda, the impacts of which on the affected areas were considered and discussed in-depth. It was felt the new proposal, which separated Chichester from the other West Sussex coastal district and boroughs, had not been proven to be financially sustainable. Primarily it was felt to be out of keeping with the criteria provided by the government. No information had been provided to support this new proposal meaning Members were unable to make informed decisions on the questions within the consultation. The Town Council's previous position that endorsed two unitary authorities across West Sussex consisting of; firstly Horsham, Mid Sussex and Crawley; secondly Chichester, Arun, Worthing and Adur, were still considered to be the best option, and had been based on research and financial modelling. A representation reflecting the committee's views and comments would be submitted in response to this consultation.

It was therefore resolved that:

A response to this consultation be agreed under delegated authority to the Town Clerk in consultation with the Chair of this Committee and the Mayor.

9. Finance

9.1. Committee Budget Monitor

- 9.2. The committee considered a report, previously circulated, which highlighted variances from budget in Income and Expenditure relating to this committee's areas of work. Since this report, the end of year internal audit had taken place.

It was resolved that:

The report be noted.

10. Exempt Business

There was none.

The meeting was closed at 7.10 pm.

Chair



Mrs L Chrysostomou
Littlehampton Town Council
The Manor House
Church Street
Littlehampton
West Sussex
BN17 5EW

2 June 2026

Dear Laura

Re: Littlehampton Town Council
Internal Audit Report for Financial Year Ended 31 March 2026

Executive summary

Following completion of our final internal audit on 2 June 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the financial year to date.

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and procedures together with own built in compensating controls are robust, strictly followed and in many respects a model of good practice.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority’s approval of the Annual Governance Statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 36 years’ experience in the financial sector with the last 16 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

Table of Contents

A. BOOKS OF ACCOUNT 6

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS 6

C. RISK MANAGEMENT AND INSURANCE..... 6

D. BUDGET, PRECEPT AND RESERVES..... 7

E. INCOME 8

F. CASH 9

G. PAYROLL 9

H. ASSETS AND INVESTMENTS..... 9

I. BANK AND CASH 10

J. YEAR END ACCOUNTS 10

K. LIMITED ASSURANCE REVIEW 14

L. PUBLICATION OF INFORMATION 14

M. EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS..... 15

N. PUBLICATION REQUIREMENTS 16

O. DIGITAL AND DATA COMPLIANCE 16

P. TRUSTEESHIP 17

Achievement of control assertions at final internal audit date 18

Internal Audit – Summary of recommendations 19

INTRODUCTION

The audit was conducted on site. The information advised in advance of the visit had been prepared and was available for review and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the officers and a review of the council website www.littlehampton-tc.gov.uk

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
<p>B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</p>	<p>The council has a Privacy Notice, Website Accessibility Statement, FOI Publication Scheme and policies covering IT published on its website, although I recommend adopting the template IT Policy in addition to ensure it meets the requirements of Governance Assertion 10.</p> <p>The council may wish to consider publishing a statement on the council website that ‘All minutes are in draft format until approved at the next meeting’ to avoid the need to update unapproved versions with the approved version.</p>	<p>Covered in Section O of this report.</p> <p>I note the council website now includes a statement ‘<i>Please note that all minutes are unapproved until the subsequent meeting, at which they are approved.</i>’</p>
<p>C. RISK MANAGEMENT AND INSURANCE</p>	<p>I reviewed the financial risk section of the LCRS risk assessment and note that includes the requirement to record in the minutes of meetings the legal powers used to authorise expenditure, although through discussion with the Town Clerk, this does not currently happen. The council should consider either ensuring this activity does take place in future, or amending the risk assessment if it determines this is impractical.</p> <p>At the date of the interim internal audit, total balances held exceed £3.3 million and I recommend that the council considers increasing the Fidelity Guarantee level to ensure that it covers the maximum balance held at any point during the year.</p>	<p>To review at next interim audit.</p> <p>To review at next interim audit.</p>

<p>G. PAYROLL</p>	<p>The council publishes an annual figure for the total of allowances paid by the council but does not currently specify amounts to individuals. This is contrary to The Local Authorities (Members' Allowances) (England) Regulations 2003 15(3) which states 'As soon as reasonably practicable after the end of a year to which the scheme relates, an authority shall make arrangements for the publication within the authority's area of the total sum paid by it in the year under the scheme to each recipient in respect' and I recommend publishing the breakdown in future years to comply with this requirement.</p>	<p>To review at next interim audit.</p>
<p>H. ASSETS AND INVESTMENTS</p>	<p>The asset register includes the K2 building which is on a long-term 50-year lease. As this is not an asset owned by the council, this should not be included within the assets recorded on the AGAR.</p>	<p>The asset register has been amended to remove this, and the previous year's figure on the AGAR has been restated.</p>

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are contained in the table on page 4 of this report.

CONCLUSION

I am satisfied this control objective has been met.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are contained in the table on page 4 of this report.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“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.”

The Town Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

CONCLUSION

I am satisfied this control objective has been met.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

Budget

Regular detailed budget reports are produced from the accounting software. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

Precept

The council set a precept of £1,621,543 for 2025/26. With a tax base of 10,563.0, this equates to a band D equivalent of £153.51 (compared to the average in England of £92.92).

I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

I confirmed from the minutes that the 2026/27 budget and precept were approved by the council at the meeting held on 22 January 2026 (minute ref 99.2).

Reserves

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36 *In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

5.37 *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

At the year-end, the council held circa £2,828,640 in reserves, split between categories as below:

- Capital Receipts EMR £201,872
- CIL EMR £8,729
- Other EMR £1,609,944
- General Reserves £1,008,095

I checked the purpose of these earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

The general reserve balance is which is within the recommended range as detailed in the Practitioner’s Guide.

CONCLUSION

I am satisfied this control objective has been met.

E. INCOME

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

F. CASH

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are contained in the table on page 4 of this report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

CONCLUSION

I am satisfied this control objective has been met.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are contained in the table on page 4 of this report.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the Accounting Statements. The previous year figure is to be restated as the leased building has now been correctly removed from the asset register.

The council holds long-term investments (i.e. those for more than 12-month terms) and I was able to confirm these are correctly recorded on the asset register and reported in box 9 on the AGAR.

The council has no borrowing through the PWLB.

CONCLUSION

I am satisfied this control objective has been met.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

CONCLUSION

I am satisfied this control objective has been met.

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Audit findings

The council is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- **Review and consider the Annual Internal Audit Report**
- **Complete Section 1 – Annual Governance Statement**
- **Complete Section 2 – Accounting Statements**

Section 1 – Annual Governance Statement

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	<i>'Yes', means that this authority</i>	Suggested response based on evidence
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2024/25 year-end were followed.
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>	YES – the council has a risk management scheme and appropriate external insurance.
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>	YES – the council has appointed an independent and competent internal auditor.

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>	YES – matters raised in internal and external audit reports have been addressed.
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>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no 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.	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so</i>	YES – the council has met the requirements of Governance Assertion 10

Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	2,499,927	2,507,968	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	1,510,181	1,621,543	Figure confirmed to central precept record
3	Total other receipts	372,174	344,713	Agrees to underlying accounting records
4	Staff costs	862,992	927,935	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	1,011,322	717,649	Agrees to underlying accounting records
7	Balances carried forward	2,507,968	2,828,640	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	2,491,115	2,828,647	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	3,065,460	3,065,460	Matches asset register total – previous year’s figure restated to remove leased building.
10	Total borrowings	0	0	Council has no borrowing
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed. This shows year-end total debtors of £61,546 and year-end total creditors of £61,553, with a full breakdown of the individual debtors and creditors provided.

The AGAR correctly casts and cross casts and last year’s comparatives match the figures submitted for 2024/25 and published on the council website.

CONCLUSION

I am satisfied this control objective has been met.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

CONCLUSION

The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

Audit findings

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

- 13(1)** An authority must publish (which must include publication on that authority's website)
- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
 - (b) the Annual Governance Statement approved in accordance with regulation 6(3)
- 13(2)** Where documents are published under paragraph (1), the authority must
- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
 - (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGARs are available for review on the council website for the previous five financial years.

Confirm that the council is compliant with the relevant transparency code

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

CONCLUSION

I am satisfied this control objective has been met.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	19 June 2025	18 June 2026
Date inspection notice issued	20 June 2025	19 June 2026
Inspection period begins	23 June 2025	22 June 2026
Inspection period ends	1 August 2025	31 July 2026
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

CONCLUSION

I am satisfied this control objective has been met.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

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*
- *Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

Not later than 30 September 2025 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.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement

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

Audit findings

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains guidance on the new Governance Assertion included on the 2025/26 AGAR which relates to this internal control objective.

Website

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. **The Website Accessibility Statement references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to refer to the current WCAG 2.2 AA standard.**

The council has an IT Policy in place which was reviewed and approved by the council at the meeting held on 26 January 2026 (minute ref 97.1).

Email management and GDPR

It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council is in the process of updating its data audit, and this should be completed during 2026/27 as it may be included in future audit testing for Governance Assertion 10.

CONCLUSION

I am satisfied this control objective has been met.

P. TRUSTEESHIP

Internal audit requirement

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

CONCLUSION

The council has no trusts and the testing for this internal control objective is not applicable.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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 the 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), 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 the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly at andy@mulberrylas.co.uk

Yours sincerely



Andy Beams
 Director, Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
<p>O. DIGITAL AND DATA COMPLIANCE</p>	<p>The Website Accessibility Statement references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to refer to the current WCAG 2.2 AA standard.</p>	

Littlehampton Town Council

Non-Confidential

Full Council

Date: 18 June 2026

Report by: Town Clerk and Responsible Financial Officer

Subject: Annual Governance Statement 2025 to 2026 – Section 1 of the Annual Return Summary

1. Summary

- 1.1.** The Council is being asked to approve and adopt the 2025 to 2026 Annual Governance and Accountability Return which is the Statutory Statement of Accounts for the Council as of 31 March 2026.
- 1.2.** The Annual Governance Statement, Section 1 of the Annual Governance and Accountability Return, is attached as Appendix 1 and must be approved before the Accounting Statements (Section 2). In approving the Annual Governance Statement Council is required to review the effectiveness of the system of internal control. As part of this review, Council should receive and note the Internal Auditors report, and this was the subject of the preceding agenda item (10.1.1). The internal auditor has completed and signed the Annual Internal Audit Report 2025 to 2026 as part of the Annual Return.

2. Recommendations

2.1. Council is recommended to:

1. Note the detailed internal auditor's report, included as item 10.1.1 on the agenda.
2. Confirm that to the best of its knowledge and belief, with respect to the Annual Governance Statement for the year ended 31 March 2026, it has complied with the eight statements.
3. Authorise the Mayor, as chair of the council, and the Clerk to sign Section 1 of the 2025 to 2026 Annual Return on behalf of the Council.

3. Background

- 3.1.** The Council is required to complete an Annual Governance and Accountability Return which comprises the Annual Governance Statement and Statement of Accounts and to have it approved by Council by 30 June each year.

- 3.2. The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.
- 3.3. The purpose of the Annual Governance Statement is for an authority to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for.
- 3.4. Smaller authorities – i.e. authorities with a gross annual income and expenditure for the year that does not exceed £6.5 million – prepare their annual governance statement by completing Section 1 of the Annual Return. This is in the form of a number of statements, known as assertions, to which the authority needs to answer, ‘Yes’ or ‘No’.
- 3.5. The authority needs to have appropriate evidence to support a ‘Yes’ answer to an assertion, for example a reference in a set of formal minutes. If an authority is not able to respond ‘Yes’ to any assertion, it needs to provide an explanation to the external auditor on a separate sheet describing how the authority will address the weaknesses identified.
- 3.6. The External Auditor’s job is to review the Annual Governance and Accountability Return and supporting documentation and report whether any matters have come to their attention that give cause for concern that the relevant legislation and regulatory requirements have not been met. This is known as a negative assurance Audit, with the particular set of facts believed to be accurate since no contrary evidence has been found to dispute them.

4. Annual Governance Statement

- 4.1. The Annual Governance Statement is signed on behalf of the Council by the Chair and Town Clerk.
- 4.2. Councils are expected to make several representations and assertions in eight statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Council. The statements are explained in the following table:

Statement	Explanatory note	Evidence
1. ‘We have put in place arrangements for effective financial management during	Through the act of formally approving the accounts the Council asserts that it has	There are accounting systems in place and observed. The accounting

Statement	Explanatory note	Evidence
the year, and for the preparation of the accounting statements”.	prepared those accounts in the way prescribed by law and in accordance with proper practices.	system is used to prepare the accounting statements. Accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2. ‘We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.’	<p>This requires Council to make proper arrangements and accept responsibility for safeguarding the public money and resources in its charge.</p> <p>This statement covers the Council’s responsibility to ensure that its affairs are managed in accordance with proper standards of financial conduct and arrangements exist to prevent and detect fraud and corruption. The Council also asserts that it has tested those arrangements at least once in the year to make sure they are working in an adequate and effective way.</p>	<p>Completed monthly bank reconciliations and investments are signed off by the Chair of the Policy and Finance Committee at least once in each quarter. All Committees receive periodic reports on income and expenditure as they relate to their budgets and significant variances are highlighted.</p> <p>The Governance and Audit Committee reviewed the Town Council’s Internal Controls at its meeting on 4 February 2026 and noted that the Internal Auditor assessed the effectiveness of the Town Council’s Internal Controls as part of their inspection.</p>
3. ‘We took all reasonable steps to assure 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 the Council to conduct its business or on its finances.’	These statements cover the local Council’s responsibility to act within the law and to put in place proper arrangements to ensure that its financial affairs are conducted in accordance with the law and relevant regulations.	<p>The Town Council’s Standing Orders, Financial Regulations and Scheme of Delegation are reviewed at least annually.</p> <p>The Council has in place a Code of Conduct which is reviewed regularly.</p> <p>The Council appoints an independent and competent internal auditor</p>

Statement	Explanatory note	Evidence
		and considers findings of all reports.
4. 'We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.'	The Council has ensured opportunity for electors to exercise their rights to inspect and ask questions about the financial records.	The Notice of Electors' Rights is placed on the Town Council's website and notice boards in accordance with the Regulations and can be inspected by arrangement with the Town Clerk or Responsible Financial Officer. Expenditure over £500 is published on the website together with internal and external audit reports, the Council Budget, Councillors Allowances, the Annual Investment Statement and the Annual Return. Periodic reports on income and expenditure to each Committee are published on the Council's website.
5. 'We carried out an assessment of the risks facing the Council and took appropriate steps to manage those risks, including the introduction of internal controls and or external insurance cover where required.' 6. 'We maintained throughout the year an adequate and effective system of Internal Audit of the Council's	These representations cover the Council's responsibility to develop, implement and regularly monitor the effectiveness of systems of internal control covering: <ul style="list-style-type: none"> • the overall control environment, including internal audit; • the identification, evaluation and management of operational and financial risks; • budgetary control and monitoring arrangements; and • the documentation and application of control procedures. 	Under the Town Council's Scheme of Delegation to Committees, the Governance and Audit Committee has oversight of Governance, Standards, Audit and Performance matters. The Committee meets at least twice a year and follows a programme of work designed to monitor and assess the effectiveness of the Town Council's

Statement	Explanatory note	Evidence
<p>accounting records and control systems.’</p> <p>7. ‘We have taken appropriate action on all matters raised in reports from internal and external audit.’</p>		<p>policies and procedures in respect of these matters. This includes reviewing the Internal Audit reports, of which there are two per year produced by an independent and competent internal auditor. The Council has a risk management scheme and appropriate external insurance in place.</p>
<p>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 the Council and, where appropriate have included them in the accounting statements.’</p>	<p>This statement covers the Council’s responsibility to conduct its financial affairs and to put in place proper arrangements to ensure that its financial standing is soundly based. This statement provides assurance that the Council has considered and disclosed in the Annual Return all matters relevant to its business, including any relevant events which have taken place in the period between the end of the financial year being reported and the date of the Annual Return, which could have an impact on its ability to continue its work.</p>	<p>The Annual Return is presented to Full Council for approval.</p>
<p>9. Trust funds including charitable.</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p>10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.</p>	<p>This statement requires the Council to make suitable arrangements for its IT and data management and has complied with proper practices in doing so.</p>	<p>The Council has undertaken data audits and documented these. The Town Council has in place effective IT arrangements for holding and sharing data, email services and websites. The Council has in place comprehensive IT and data policies.</p>

Statement	Explanatory note	Evidence
		<p>The Council has in place training for staff and councillors in relation to IT and data, and an IT support contract.</p> <p>The Council is registered with the Information Commissioners Office.</p>

4.3. The Town Council can respond positively to all of the afore mentioned statements.

5. Internal Audit

5.1. In accordance with the Town Council’s Financial Regulations, the internal auditor shall carry out work in relation to internal controls and in accordance with proper practices. The internal auditor has completed and signed the Annual Internal Audit Report 2025 to 2026 as part of the Annual Return.

5.2. The actual detailed internal auditor’s report is included as item 10.1.1 on the agenda for Council to note and the recommendations will be scrutinised by the Governance and Audit Committee on 8 July 2026 together with details of action to address issues.

Laura Chrysostomou

Jon Short

Town Clerk

Responsible Financial Officer

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.

- 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 have 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?	✓	
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.	✓	

**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

LITTLEHAMPTON TOWN COUNCIL

ENTER PUBLICLY www.littlehampton-tc.gov.uk PAGE ADDRESS

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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			✓
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 <i>(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)</i> .	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
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

12/11/2025

02/06/2026

DD/MM/YYYY

A Beams, Mulberry LAS Ltd

Signature of person who carried out the internal audit

SIGNATURE REQUIRED



Date

02/06/2026

*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).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

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

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

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

18/06/2026

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.littlehampton-tc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for


Littlehampton Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	Restated 2,499,927	2,507,968	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	1,510,181	1,621,543	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	372,174	344,713	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	862,992	927,935	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	1,011,322	717,649	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,507,968	2,828,641	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	2,491,115	2,828,647	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	* Restated 3,065,460	3,065,460	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.

 S. Chatterjee

Date

12/06/2026

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

18/06/2026

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of

Littlehampton Town 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

Littlehampton Town Council

Non-Confidential

Full Council

Date: 18 June 2026

Report by: Town Clerk and Responsible Financial Officer

Subject: Statement of Accounts – Annual Return 2025 to 2026 – Section 2 of the Annual Return

1. Summary

- 1.1. Attached as Appendix 1 to this report, for Council's consideration and approval, is the 2025 to 2026 Accounting Statement, which is the Statutory Statement of Accounts for the Council as of 31 March 2026.

2. Recommendation

2.1. Council is recommended to:

1. Approve the Annual Statement of Accounts for the year ended 31 March 2026.
2. Authorise the Mayor, as Chair of the Council, to sign Section 2 of the 2025 to 2026 Annual Governance and Accountability Return on behalf of the Council.

3. Background

- 3.1. The Council is required to produce a Statement of Accounts and have it approved by Council by 30 June each year.
- 3.2. The Statement of Accounts summarises the Council's transactions for the 2025 to 2026 financial year and its position at the year-end of 31 March 2026.
- 3.3. The accounts have been prepared in accordance with The Governance and Accountability for Smaller Authorities– A Practitioners' Guide (England) 2025 to present a true and fair view of the financial position of the Council at 31 March 2026 and its income and expenditure for the year then ended.
- 3.4. The Auditor's job is to review the Annual Governance and Accountability Return and supporting documentation and report whether any matters have come to their attention that give cause for concern that the relevant legislation and regulatory requirements have not been met. This is a negative assurance Audit.
- 3.5. The Accounting Statement is attached as Appendix 1. It forms part of the Annual Governance and Accountability Return and comprises four linked sections, which should be read as a whole:

- The Internal Audit Report – this was the subject of a previous item on this agenda
- The Annual Governance Statement – this was the subject of the previous report on this agenda
- The Accounting Statements
- The External Auditors certificate and opinion – to be completed after the external audit

3.6. Points to note in respect of the Accounting Statement and external auditor requirements are:

- Boxes 1 and 7 are the total useable reserves i.e., the General Reserve plus Earmarked Reserves. A breakdown of the types of reserves held by the Council must be provided to the external auditor and can be found in Appendix 2.
- Box 7 is adjusted for Debtors and Creditors to give Box 8 the cash at bank and in hand figure. This is quantified with a reconciliation statement which must be submitted to the external auditor and can be found in Appendix 2. It is also supported by the bank reconciliation for all bank accounts held in the authority's name and is also included in Appendix 2.
- Box 9 is the total book value of Fixed Assets without any deduction for depreciation. Land and buildings are at revalued cost as at 31st March 2009, all other assets are at cost and in accordance with the Council's Asset Policy. It should be noted that Box 9 for the previous accounting year has been restated as the K2 Youth and Community Centre was added to the Fixed Asset Register, but as it is leased, it is not a fixed asset and has therefore been removed, as advised by the internal auditor.
- The external auditor requires the Council to explain significant variances between the current and previous years accounts where the variance is greater than or less than 15% or where the variance is greater than £100,000 regardless of whether this is less than 15%. A copy of this explanation is attached in Appendix 2.

4. Annual Governance Statement

4.1. The Annual Governance Statement is signed on behalf of the Council by the Chair and Town Clerk and was the subject of an earlier report to this meeting.

5. Internal Audit

5.1. The Internal Auditor has completed and signed the Annual Internal Audit Report as part of the Annual Return – see Appendix 2 of the previous report on this agenda.

5.2. The full detailed report from the internal auditor was included as item 10.1.1 on the agenda. This will be scrutinised by the Governance and Audit Committee on 8 July 2026.

Laura Chrysostomou
Town Clerk

Jon Short
Responsible Financial Officer

Section 2 – Accounting Statements 2025/26 for


Littlehampton Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	Restated 2,499,927	2,507,968	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	1,510,181	1,621,543	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	372,174	344,713	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	862,992	927,935	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	1,011,322	717,649	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,507,968	2,828,641	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	2,491,115	2,828,647	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	* Restated 3,065,460	3,065,460	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.

 S. Chatterjee

Date

12/06/2026

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

18/06/2026

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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:			
Projects	827609.8		
Converted Capital Res	359812.7		
IT and Oyster Asset	4662.86		
Building Maintenance	305658.8		
Museum	78247.63		
30AU Fund	535.49		
			1576527
Restricted (ring-fenced) reserves:			
Description of reserve:			
Capital Receipts Reser	201871.9		
CIL	8728.99		
			210600.9
General reserves	1008095		1008095
Total reserves			2795224
Box 7 per Annual Return			2,828,641
Difference			-33417

PLEASE PROVIDE AN EXPLANATION FOR THIS DIFFERENCE

Explanation of difference (if applicable):

The difference is the "Liability Reserves Deposits", which the accounting system records on the Consolidated Balance Sheet

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.

Reconciliation between Box 7 and Box 8 in Section 2

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority: Littlehampton Town Council

County area (local Councils and Parish meetings only):

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		£2,828,640.50
Deduct: Debtors	-£30,926.30	
Vat	-£14,817.82	
Payments in advance	-£15,801.56	
Stock opening value	£0.00	
Stock change	£0.00	
Total deductions	-£61,545.68	£2,767,094.82
Add: Creditors	£55,917.78	
Vat Payable	£0.00	
Receipts in advance	£5,634.76	
Total additions	£61,552.54	£2,828,647.36
Box 8: Total cash and short term investments		£2,828,647.36

This explains the difference between box 7 and box 8

Bank Reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis.

Name of smaller authority: Littlehampton Town Council

County area (local Councils and Parish meetings only):

Financial year ending 31/03/26

Prepared by (Name and role): Jon Short Head of Finance and Service Delivery

Date: 29/05/26

Balance per bank statements as at 31/03/26	£	£
Business Account (Current) + Instant A	£1,198,630.78	
Lloyds 95 day deposit account	£1,388,008.07	
PSDF	£242,005.08	
	<hr/>	£2,828,643.93
Petty Cash		£3.43
Less: any unpresented cheques		£0.00
Add: any uncleared effects		£0.00
Net balances as at 31/03/26 (Box 8)		£2,828,647.36

Signed _____

Date _____

Explanation of variances 2025/26 – Littlehampton Town Council

Name of smaller authority: Littlehampton Town 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);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

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?		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
	£	£	£	%	Is > 15%	Is > £100,000	
1 Balances Brought Forward	2,507,968	2,499,927					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	1,621,543	1,510,181	111,362	7.37%	NO	YES	Increase in staffing costs £71,710; creating a new hub in the High Street £30,000 (other costs being met from Earmarked Reserves); IT replacement and increased security £14,086
3 Total Other Receipts	344,713	372,174	-27,461	7.38%	NO	NO	
4 Staff Costs	927,935	862,992	64,943	7.53%	NO	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	717,649	1,011,322	-293,673	29.04%	YES	YES	We spent £261,259 less this year on K2 Youth and Community Centre as the project was finalised in 2024 to 2025.
7 Balances Carried Forward	2,828,641	2,507,968	320,673	12.79%	NO	YES	Precept included funds for projects that have not yet incurred expenditure and have been earmarked, such as £30,000 for the new Hub. The Council spent less of the Precept than anticipated in some areas such as staffing, utilities and events totalling £42,000. Other receipts included Lottery Heritage Funding of £64,571 for a project that has not yet been spent and has been earmarked. There was higher than projected income of circa £148,000 including bank interest due to favourable rates.
8 Total Cash and Short Term Investments	2,828,647	2,491,115	337,533	13.55%	NO	YES	As well as spending less than budgeted for, the Council has increased its earmarked reserves by £415,890.
9 Total Fixed Assets plus Other Long Term Investments and Assets	3,065,460	4,340,639	-1,275,179	29.38%	YES	YES	Restated: The K2 Community Centre was added to the Fixed Asset Register in 2024 to 2025, however the building and land is leased from the District Council and is therefore not an asset and so the value was removed from the Fixed Assets. The AGAR has been restated accordingly.
10 Total Borrowings	0	0	0	0.00%	NO	NO	