MINUTES OF SHERIFFHALES PARISH MEETING HELD ON THE 12th May 2026 AT 7.00PM AT SHERIFFHALES VILLAGE HALL

Present Councillors: Mrs P Hodgetts (Chairman), Mr J Horne (Vice-Chairman), Mrs S Whittam, Mr Alan Edwards, Mr P Bradburn, Mrs L Edwards, N Pulker and Mrs A Sutcliffe.

Also, in attendance Clerk to the Council – Mrs Jennifer Cree, Unitary Cllrs Elizabeth Barker and Thomas Clayton.

29/26. Election of Chairman of the Parish Council for the Council Year 2026-7.

There was only 1 nomination for Chairman of the Council, Councillor P Hodgetts. Therefore, she was elected to the office of Chairman and duly signed her acceptance of office form.

30/26. Appointment of Vice-Chairman of the Parish Council for the Council Year 2026-7.

There was only 1 nomination for Vice Chairman of the Council, Councillor A Edwards. Therefore, he was elected to the office of Vice Chairman and duly signed his acceptance of office form.

31/26. Apologies for Absence

An apology of absence was received and accepted from Cllr Mr G Hodgetts.

32/26. Declaration of Councillors' Pecuniary Interests.

None were declared.

33/26. To receive for confirmation and adoption and agree the Minutes of the Parish Council meeting held on 10th March 2026.

The minutes of the above meeting were agreed as an accurate record of the meeting.

34/26. Public Participation

There were no members of the public present.

35/26. To note inventory of land and assets including buildings and office equipment.

The fixed assets listed below were agreed and accepted:-

Date purchasec	Description		Total
		2025/6	£
	Infrastructure		80,475
18/06/2004	Bus Shelter	5,475	
28/03/2015	Sheriffhales Playing Field	75,000	
	Furniture/equipment		8,683
23/04/2013	Rainbow picnic bench	387	
10/09/2013	Rainbow 3 seater bench	308	
31/08/2011	Rubbish bin	500	
01/05/2022	Additional oak benches	4000	
19/09/2023	Plaque for Coronation	349	
15/07/2022	Plaque	346	
20/09 & 15/11/07	Noticeboards	337	
	Chairman's Chain	100	
19/02/2016	Clerk Mobile	0	
11/09/2024	Laptop	599	
	Tablet	0	
30/08/2016	Printer	0	
01/02/2024	Gate way markers	1756.99	
	Community		47,942
19/09/2013	2 Goal Posts	200	
31/08/2011	Play equipment	15,053	
08/02/2008	Small area of amenity land by	2,000	
01/05/2025	New play equipment	27,900	0
01/03/2026	SID	2,789	
		137,100	**137,100**

36/26. To note insurance cover in respect of all insured risks for the Parish.

We are insured with Gallagers and the policy expires 6/1/27.

37/26. To note the Council's procedures and policies inc Standing Orders and Financial Regulations and agree new policies

The following policies were noted as being previously agreed:-

Code of Conduct
Disciplinary Procedure
Financial Regulations
Financial Risk Assessment
GDPR Policy
Grants Policy
Grievance Policy
Health & Safety
Media Policy
Notice Board Policy
Planning Policy
Risk Assessment Meetings
Standing Orders

The following new policies , were agreed and adopted:-

Email
IT
BYOD

38/26. To agree meeting schedule for 2026-7

The meeting dates as detailed below were agreed and noted:-

	Meeting date
MAY 26	12 AGM
JUNE 26	-
JULY 26	7
AUG 26	-
SEPT 26	8
OCT 26	-
NOV 26	10
DEC 26	
JAN 27	12
FEB 27	-
MAR 27	9 (APM)
APRIL 27	
MAY 27	11 AGM

39/26. Unitary Councillor feedback and questions

Unitary Councillor raised the following items:-

- The Rock drains should be done shortly. He will look at the post holes when there is a road closure or similar in that area. The roads need to be swept before they are emptied.
- She spoke to Enforcement re the Crackley Bank Land, she raised concerns that it may become a travellers pop up site, and the Enforcement Officer has spoken to the landowner, and they are not linked to the travellers. She will forward an email from the officer with the details. The officers are considering the enforcement route that they can use. So, there is no update they are still investigating. A timeline was requested of action, but this is not achievable until a course of action is agreed. The Parish Council will keep him a breast of any developments.
- The pothole in front of Glebe Cottage has sunk again and it looks like the pipe work is damaged under the ground. She will chase this.
- The bollards are on order following the accident a couple of years ago, and will be installed when they arrive.

- The work on Church Lane was repaired using specific data, but concern was raised that The Rock work needs to be undertaken still. She will add this to the Capital works list for next year.

A vote of thanks was given to Elizabeth for her commitment to the Parish, and Thomas Clayton.

- Devolution is still taking place, and more will be known in June / July.
- There is a ward walk being offered to Parishes and this might be useful.

It was noted that verges are now only being cut once a year, and this has a major impact on the Parishes and it is just to cut costs.

An update was requested on the withdrawing of the tip service in Telford, they have asked for funding from Shropshire, which has been denied, and they are looking into it. It was agreed that the Clerk to submit an FOI for the figures on fly tipping to Shropshire Council. The Clerk to let Elizabeth know when we have submitted it.

A new SID has been purchased, and we are waiting for the locations to be agreed by the Highways Officer that is responsible. Elizabeth will chase this up for us.

20's plenty – the signs have been removed from by the school are and new signs erected are now 30mph. She will follow this up and confirm what has happened.

40/26. Planning applications received, Decisions and Enforcement matters made by Shropshire Council

New applications:

26/00986/FUL Address: 42 Sheriffhales, Proposal: Erection of ground floor rear extension

26/01284/LBC - DEVELOPMENT PROPOSED: Internal and external alterations affecting a Grade II Listed Building to include erection of a two storey rear extension with glazed link, erection of a front porch, other minor ancillary external works, internal reconfiguration to create a first floor bathroom, demolition of garden shed - 46 Church Lane, Sheriffhales, Shifnal

Reference: 26/01584/VAR (validated: 29/04/2026) Address: Lilleshall Hall, Lilleshall, Newport - Proposal: Variation of condition 2 (approved plans) of planning application 25/04082/FUL to provide footpath level with adjacent road and reconfiguration of fence enclosure to screen container units

The above applications were noted, where the applications are in the Conservation Area, and would refer the decision to include the Conservation Officer.

Decisions

There were no decisions reported.

41/26. To receive an update on Roles and responsibilities

Grounds maintenance

Brewood Contracts have completed their first month's work. There were some areas that should have been dealt with and Cllr A Edwards has spoken to him and he will get these sorted. He has also raised with the contractor additional work to be costed and he will submit the quote ASAP.

Shropshire County Council land has been returned to them by Star Housing as they are no longer going to maintain the areas, apart from once a year. This is the quote requested from the contractor. Elizabeth will raise this with Shropshire Council to ask them to cut the area, and that if they don't the Parish Council will send the bill.

All of the extra work is on Shropshire Land, the Parish only have the playing fields to cut.

It was asked if a legal cases have been brought against Shropshire Council for lack of service provision, an FOI would be able to get this information.

The Chairman reported that based on the issues of the lack of service provided. It will be investigated (with FOI etc) on what services are not been completed that we are paying for as parishioners on the Council Tax Bill. This will then be taken forward to Shropshire Council, the press and get support from our residents to write in also and express their concerns. The Chairman and members will attend a cabinet meeting to ask questions, and follow the correct procedure.

It was agreed to invite the leader of Shropshire Council to a future public meeting after the complaint has been submitted.

Cllr Mrs S Whittam reported that she has submitted a further grant application to the Solar Panel Committee.

Speedwatch is ongoing and new volunteers are required to help with numbers.

Requests for support from local businesses is ongoing, members to move this forward.

42/26. Clerks report including

The following items were noted:-
Introducing Severn Trent's Community Flood Team
Residents share their views on the service provided by West Mercia Police
Maintenance of greenspace areas
Correspondence on Fly tipping and arson attack
Closure of T&W tips to Shropshire Council residents – letter of complaint x2 and response to letter to MP, response was circulated.

43/26. Accounts for payment

It was agreed to accept the accounts for payment detailed below:-

£384.21	Clerks salary April / May / June
£289.02	Inland revenue April / May / June
£247.92	J Cree expenses – (back payment as Microsoft and phone were not charged at correct rate)
£162.00	Dittons April / May / June
£120.00	Rutele – internal audit

It was proposed by Cllr A Edwards and seconded by Cllr J Horne to accept the year end accounts to 31st March 2026, as set out as appendix 1 to these minutes. On a vote these were agreed.

44/26. Future Agenda Items

Damien Kelly – after planning for SID, Leader of Shropshire Council following submission of documents.

45/26. Date and Time of next meeting 7th July 2026 at 7.00pm.

Meeting closed at 8.10 pm.

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.

Annual Governance and Accountability Return 2025/26 Form 3
Local Councils, Internal Drainage Boards and other Smaller Authorities* Page 1 of 6

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

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

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes 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

Sheriffhales Parish Council

www.sheriffhales-pc.gov.uk

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

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

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

P. **(For local councils only)**	Yes	No	Not applicable
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

Peter Pullar

Signature of person who carried out the internal audit

Date 21 04 2026

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

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

Annual Governance and Accountability Return 2025/26 Form 3
Local Councils, Internal Drainage Boards and other Smaller Authorities

Page 3 of 6

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Sheriffhales Parish Council

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

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

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

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

12/05/2026

and recorded as minute reference:

34/26

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

Chair

Clerk

www.sheriffhales-pc.gov.uk

Section 2 – Accounting Statements 2025/26 for

Sheriffhales Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	23,704	39,130	*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	16,962	20,146	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	24,867	14,806	*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	7,086	8,044	*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	3,238	3,238	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	16,078	49,022	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	39,130	13,777	*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	39,130	13,777	*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	106,411	137,100	*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	49,101	47,249	*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.

Date

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

as recorded in minute reference:

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

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

In respect of Sheriffhales Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2025/26

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

External Auditor Signature Date

Bank

reconciliation

Parish Council Name Sheriffhales Parish Council
Financial year ending 31 March 2026
Prepared by__J S Cree – Clerk / RFO_______ (Name and Position)   Date__1/4/2026___

Balance per bank statements as at 31 March 2026:	£	£
e.g. Current account	9606.87	
High interest account	4171	
Building society premium a/c		
		13777.21
Petty cash float (if applicable)	0	
Less: any unpresented cheques at 31 March 2026 (normally only current account)	0	
Cheque number		
	0	
Add: any un-banked cash at 31 March 2026	0	
e.g. Allotment rents banked 31 March 2026 (but not credited until 1 April 2026)	0	
Net balances as at 31 March 2026		13777
The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:		
CASH BOOK Opening Balance 1 April 2025 Add: Receipts in the year Less: Payments in the year		 39130 34951 60304
Closing balance per cash book [receipts and payments book] as at 31 March 2026 **(must equal net balances above)**		13777

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: _Sheriffhales Parish Council__

Section 2	2024/5 £	2025/6 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100)
Box 2 *Precept*	16962	20146	18.77% £3184	Precept increased as follows:- £793 Salaries £50 Stationary £550 elections £100 Training £100 Insurance £50 Venue Hire £700 EMG funding £750 to go back into reserves £3184
Box 3 *Other income*	24867	14806	40.46% £10065	2024/5 Lottery grant received £15421 20245/25 CIL Money received £5802 2025/6 Solar Farm grant received £6384 2025/6 Vat difference £4795 £10044
Box 4 *Staff costs*	7086	8044	13.5%	N/A
Box 5 *Loan interest/ capital*	3238	3238	0.00%	N/A
Box 6 *Other payments*	16078	49022	204.9% £32944	£580 removal of old park equipment £27900 new park equipment £920 increase in EMG expenditure £155 training inc £117 SALC Subscription inc £150 insurance inc £40 room hire inc. £60 new football nets £2907 SID £32944
Box 7 *Balances carried forward*	39130	13777		**General Reserves only**
Box 9 *Fixed assets & long-term assets*	106411	137100	£30689	New park equipment purchased £27900 Sid £2789
Box 10 *Total borrowing*	49101	47249	3.77%	N/A

Reconciliation between Box 7 and Box 8 in Section 2 (31/03/2026). **Note – this form is only required for authorities preparing their accounts on an income and expenditure basis.**

Parish Council name:___Sheriffhales Parish Council ____

There should only be a difference between Box 7 and Box 8 where the accounts are prepared on an Income & Expenditure basis and where there are year-end adjustments for debtors/prepayments and creditors/receipts in advance. 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.
Where the sum-total of any debtor, payments in advance, trade creditors or receipts in advance exceed £5k, a breakdown should be provided showing the individual balances making up the sum-total balance.

		£	£
Total of Box 7: Balances carried forward (31/3/2026)			13777
Deduct:	Debtors	0	
Deduct:	Payments made in advance (prepayments)	0	
Total deductions			0
Add:	Creditors	0	
Add:	Receipts in advance	0	
Total additions			0
Total of Box 8: Total cash and short-term investments (31/3/2026) (must agree to the net balances on bank reconciliation)			13777

A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced)

£13777 are all for general reserves

Confirmation of contact details

Local Council Name: …………………Sheriffhales Parish Council………………………
Please confirm the contact details for the Clerk, RFO (if applicable), and Chair to assist us in ensuring that our records are kept up to date.

Clerk name: Jennifer Cree	RFO name (if different to clerk) ……………………………………..	Chair name: **Cllr** Pippa Hodgetts.
Clerk working hours (so we know when we can ring) 9 – 5 weekdays	Clerk working hours (so we know when we can ring)	
Is this person the primary contact: Yes	Is this person the primary contact: Yes/No	
Parish Council registered address: 35 Kingsford Caravan Park Sladd Lane Wolverley DY11 5TA	Parish Council registered address: ……………………………………… ……………………………………… ……………………………………… ………………………………………	Chair contact postal and email address Email: Cllr.hodgetts@sheriffhales-pc.gov.uk Postal address: Wisteria Cottage **Sheriffhales TF11 8RD**
Telephone: Primary contact number: **07512292579**.	Telephone: Primary contact number: ……………………………………… Mobile/alternative number: ………………………………………	Telephone: Primary contact number: 07811143195 Mobile/alternative number: ………………………………………
Email address (please do not provide a personal email unless the Clerk/RFO does not have a Council/Meeting email) clerk@sheriffhales-pc.gov.uk		

Local council name: Sheriffhales Parish Council

Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 1st June 2026 (a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to:	
(b) Jennifer Cree – Clerk / RFO 35 Kingsford Park, Sladd Lane, Wolverley, Dy11 5TA clerk@sheriffhales-pc.gov.uk 07512292579	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (c) Tuesday 2nd June 2026	
and ending on (d) Monday 13th July 2026	(c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2025.
3. Local Government Electors and their representatives also have: • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by: PKF Littlejohn LLP (REF: SBA Team), 15 Westferry Circus, Canary Wharf, London, E14 4HD Email: sba@pkf-l.com	
5. This announcement is made by *(e)* Jennifer Cree – Clerk / RFO	(e) Insert name and position of person placing the notice

SHERIFFHALES PARISH COUNCIL
BANK RECONCILATION
2025/6

	Date	31/03/2025
Accounts	£	£
Opening Balance Treasurer as at 01/04/25		34,988.63
Business account		4,142.20
Unpresented cheques		-
		-
		39,130.83
Receipts 2025/6	34,951.33	
Payments 2025/6	60,304.95	
		- 25,353.62
		13,777.21
Treasurers Account		9,606.87
Business Account		4,170.34
Unpresented cheques		-
Unpresented receipts		-
		13,777.21

Balance date: 31/03/2026

Date	Name	Ref No	Precept	EMG Grant / other	Interest	refund	total
09/04/2025	Loyds	a	0.00	0.00	3.40	0.00	3.40
08/04/2025	VAT	b	0.00	0.00	0.00	1966.35	1969.75
25/04/2025	Shropshire council	c	20146.00	0.00	0.00	0.00	22115.75
09/05/2025	Loyds	d			2.84		22118.59
09/06/2025	Loyds	e			2.76		22121.35
02/07/2025	Shropshire council	F		750.00			22871.35
09/07/2025	VAT	G	0.00	0.00	0.00	5676.95	28548.30
09/07/2025	Loyds	H			2.39		28550.69
30/07/2025	SOLAR	I		6383.89			34934.58
09/08/2025	Loyds	J			2.63		34937.21
09/09/2025	Loyds	k			2.3		34939.51
09/10/2025	Loyds	l			2.05		34941.56
09/11/2025	Loyds	m			2.19		34943.75
09/12/2025	Loyds	n			1.98		34945.73
09/01/2026	ll	o			2.12		34947.85
09/02/2026	ll	p			1.88		34949.73
09/03/2026	ll	p			1.6		34951.33
			20146.00	7133.89	28.14	7643.30	34951.33

Date	Gross	VAT	Net	Ref no	Supplier	vat number
01/07/2025	96.00	**16.00**	**80.00**	29	PLAY SAFETY	876328389
06/07/2025	162.00	27.00	135.00	27	Dittons	320765811
07/07/2025	118.09	**19.68**	**98.41**	31	VIKING	536153357
24/07/2025	252.00	**42.00**	**210.00**	33	PKF LITTLETON	440498250
06/08/2025	162.00	27.00	135.00	37	Dittons	320765811
01/09/2025	70.90	11.82	59.08	46	The soccer store	728883092
01/09/2025	162.00	27.00	135.00	39	Dittons	320765811
01/10/2025	162.00	27.00	135.00	53	Dittons	320765811
07/10/2025	**4440.00**	**740.00**	**3700.00**	54	jamies watts	309748671
01/11/2025	162.00	27.00	135.00	60	Dittons	320765811
01/12/2025	162.00	27.00	135.00	68	Dittons	320765811
18/12/2025	60.00	10.00	50.00	75	Recoded	472704488
23/12/2025	588.00	73.00	515.00	76	defib mavhines	216641227
01/01/2026	162.00	27.00	135.00	74	Dittons	320765811
01/02/2026	162.00	27.00	135.00	83	Dittons	320765811
01/03/2026	162.00	27.00	135.00	90	Dittons	320765811
17/03/2026	2987.99	498.00	2489.00	91	Elan City	297094655
Total	**10070.98**	**1653.50**	**8416.49**			

Expenditure for year up to 31st March 2026

Date	Amount received	Ref no	Supplier
26/03/2025	472.46	82	Clerks salary
26/03/2025	118.00	83	Inland revenue
26/03/2025	56.86	84	J Cree expenses
12/03/2025	43.41	85	APM
06/03/2025	162.00	86	Dittons
12/03/2025	23.98	87	RBL
Total March	**876.71**		
26/04/2025	472.46	1	Clerks salary
26/04/2025	144.02	2	Inland revenue
26/04/2025	56.86	3	J Cree expenses
09/04/2025	43.59	4	VE Day celebrations
09/04/2025	120.00	5	Rutelle
16/04/2025	580.00	6	TVS Dencing and Groundworks
22/04/2025	4.25	7	Service Charge
29/04/2025	432.71	8	SALC
Total April	**1853.89**		
26/05/2025	472.46	9	Clerks salary
26/05/2025	144.02	10	Inland revenue
01/05/2025	56.86	11	J Cree expenses
15/05/2025	**60.00**	12	recoded
19/05/2025	**4.25**	13	interest charged
20/05/2025	**35.68**	14	recoded

Total may	**773.27**		
overall total	**2627.16**		
26/06/2025	472.46	15	Clerks salary
26/06/2025	144.02	16	Inland revenue
01/06/2025	23.60	17	J Cree expenses
06/06/2025	162.00	18	Dittons
01/06/2025	31.26	19	J Cree expenses
19/06/2025	**4.25**	20	interest charged
06/04/2025	162.00	21	Dittons
06/05/2025	162.00	22	Dittons
26/06/2025	33480.00	23	Ray Parry
Total June	**34641.59**		
overall total	**37268.75**		
26/07/2025	472.46	24	Clerks salary
26/07/2025	144.02	25	Inland revenue
01/07/2025	56.86	26	J Cree expenses
06/07/2025	162.00	27	Dittons
19/07/2025	4.25	28	interest charged
01/07/2025	96.00	29	PLAY SAFETY
04/07/2025	560.00	30	VILLAGE HALL
07/07/2025	118.09	31	VIKING
15/07/2025	40.00	32	SALC
24/07/2025	252.00	33	PKF LITTLETON
Total July	**1905.68**		
overall total	**39174.43**		
26/08/2025	472.46	34	Clerks salary
26/08/2025	144.02	35	Inland revenue
01/08/2025	25.60	36	J Cree expenses
06/08/2025	162.00	37	Dittons
19/08/2025	4.25	38	interest charged
01/09/2025	162.00	39	Dittons
04/08/2025	1618.91	40	PWLB
27/08/2025	43.23	41	Park opening
Totalaugust	**2632.47**		
overall total	**41806.90**		

19/09/2025	4.25	42	interest charged
26/09/2025	563.14	43	Clerks salary
26/09/2025	183.61	44	Inland revenue
26/09/2025	56.86	45	J Cree expenses
01/09/2025	70.90	46	The soccer store
08/09/2025	52.00	47	ICO
22/09/2025	832.00	48	Shropshire Council
Total September	**1762.76**		
overall total	**43569.66**		
19/10/2025	4.25	49	interest charged
26/10/2025	487.54	50	Clerks salary

26/10/2025	150.65	51	Inland revenue
26/10/2025	25.60	52	J Cree expenses
01/10/2025	162.00	53	Dittons
07/10/2025	**4440.00**	54	jamies watts
07/10/2025	**90.00**	55	salc
Total october	**5360.04**		
overall total	**48929.70**		
19/11/2025	4.25	56	interest charged
26/11/2025	487.54	57	Clerks salary
26/11/2025	150.65	58	Inland revenue
26/11/2025	56.86	59	J Cree expenses
01/11/2025	162.00	60	Dittons
26/11/2025	219.43	61	Clerks salary
26/11/2025	95.93	62	Inland revenue
16/10/2025	**25.00**	63	rbl
Total November	**1201.66**		
overall total	**50131.36**		
19/12/2025	4.25	64	interest charged
26/12/2025	487.54	65	Clerks salary
26/12/2025	150.65	66	Inland revenue
26/12/2025	25.60	67	J Cree expenses
01/12/2025	162.00	68	Dittons
01/12/2025	90.00	69	Training SALC
Total December	**920.04**		
overall total	**51051.40**		
19/01/2026	4.25	70	interest charged
26/01/2026	536.28	71	Clerks salary
26/01/2026	171.99	72	Inland revenue
26/01/2026	56.86	73	J Cree expenses
01/01/2026	162.00	74	Dittons
18/12/2025	60.00	75	Recoded
23/12/2025	588.00	76	defib mavhines
06/01/2026	1135.05	77	Gallager Ins
16/01/2026	125.00	78	Shropshire Council
Total January	**2839.43**		
overall total	**53890.83**		
19/02/2026	4.25	79	interest charged
19/02/2026	512.01	80	Clerks salary
26/02/2026	161.22	81	Inland revenue
26/02/2026	25.60	82	J Cree expenses
01/02/2026	162.00	83	Dittons
03/02/2026	1618.91	84	pwlb
12/02/2026	45.00	85	open spaces
Total Feb 26	**2528.99**		
overall total	**56419.82**		
19/03/2026	4.25	86	interest charged
26/03/2026	512.81	87	Clerks salary
26/03/2026	161.22	88	Inland revenue

26/03/2026	56.86	89	J Cree expenses
01/03/2026	162.00	90	Dittons
16/03/2026	2987.99	91	Elan
Total March 26	**3885.13**		
overall total	**60304.95**		
Date	Amount received	Ref no	Supplier