

Annual Internal Audit Report 2025/26

LYDD TOWN COUNCIL
www.lyddtowncouncil.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.	5-5-26 HH		AGNS
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

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

Date(s) internal audit undertaken

24/02/2026 05/05/2026

Name of person who carried out the internal audit

LIONEL ROBBINS

Signature of person who carried out the internal audit



Date

05/05/2026

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

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

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

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

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

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

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

18/05/2026,

and recorded as minute reference:

120

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

Chair



Clerk



WWW.LYDDTOWNCOUNCIL.GOV.UK

Section 2 – Accounting Statements 2025/26 for

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>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.</i>
1. Balances brought forward	46,570	33,147	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	178,900	179,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	28,480	21,609	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	120,838	126,019	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	99,965	60,402	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	33,147	47,335	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	36,536	44,473	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	1,290,064	1,293,965	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

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

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



Date

06/05/2026

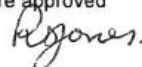
I confirm that these Accounting Statements were approved by this authority on this date:

18/05/2026

as recorded in minute reference:

121.


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



21 April 2026 (2025 - 2026)

Lydd Town Council

Prepared by: CLAIRE WHITLING FINANCE OFFICER Date: 21/04/2026
Name and Role (Clerk/RFO etc)

Approved by:  Date: 21/04/2026
Name and Role (RFO/Chair of Finance etc)
ANGELA ALEXANDER
 TOWN CLERK

	Bank Reconciliation at 31/03/2026		
	Cash in Hand 01/04/2025		36,536.22
	ADD Receipts 01/04/2025 - 31/03/2026		204,263.16
			240,799.38
	SUBTRACT Payments 01/04/2025 - 31/03/2026		196,449.72
A	Cash in Hand 31/03/2026 (per Cash Book)		44,349.66
	Cash in hand per Bank Statements		
	Lloyds TSB Current Account 31/03/2026	45,014.78	
	Lloyds TSB Reserve Account 31/03/2026	0.00	
	Unity - Current Account 31/03/2026	328.93	
	Unity - Savings Account 31/03/2026	50.69	
			45,394.40
	Less unrepresented payments		1,044.74
			44,349.66
	Plus unrepresented receipts		
B	Adjusted Bank Balance		44,349.66
	A = B Checks out OK		

Created by  Scribe

15/04/2026, 12:00

Unity Trust Bank Online

Lydd Town Council

01/03/2026

06/03/2026

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Statements
▼

31 Mar 2026

01 Mar 2026 - 31 Mar 2026

↓ Date	Description	Paid in	Paid out	Balance
31/03/26	Service Charge		-7.00	328.93
30/03/26	Lydd Town Youth Fo • Utility bill	204.59		335.93
06/03/26	SEC NEWGATE LIMITED	36.00		131.34

15/04/2026, 11:59

Unity Trust Bank Online

Lydd Town Council
 01/03/2026 - 31/03/2026
 01/03/2026 - 31/03/2026

Statements ▼

31 Mar 2026

01 Mar 2026 - 31 Mar 2026

▼ Date	Description	Paid in	Paid out	Balance
31/03/26	Credit Interest	0.26		50.69



Your account statement

Issue date: 2 April 2026
 Write to us at: PO Box 1000, Andover, BX1 1LT
 Call us on: 0345 072 5555 (from UK)
 +44 1733 347338 (from Overseas)
 Visit us online: www.lloydsbank.com
 Your branch: ASHFORD (309028)
 Sort code: 30-90-28 Account number: 00731251
 BIC: LOYDGB21138
 IBAN: GB90 LOYD 3090 2800 7312 51

016479 PD0EA02-20260403-4B327-002600
 LYDD TOWN COUNCIL
 MS A ALEXANDER
 13 HIGH STREET
 LYDD
 ROMNEY MARSH
 KENT
 TN29 9AF

36700 C

13 APR 2026



COMMUNITY ACCOUNT

LYDD TOWN COUNCIL

Our records indicate that your business is eligible for FSCS deposit protection. Further details can be found on the Useful Information page.

Account summary

Balance On 27 Mar 2026	£45,159.17
Total Paid In	£121,956.58
Total Paid Out	£590.95
Balance On 01 Apr 2026	£166,524.80

Account activity

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 00000164790001000000

Date	Payment Type	Details	Paid In (£)	Paid Out (£)	Balance (£)
27 Mar 26		STATEMENT OPENING BALANCE			45,159.17
30 Mar 26	DD	BRITISH GAS BGL0370267-0354022		149.97	45,009.20
30 Mar 26	FPI	STRIPE PAYMENTS UK STRIPE XP4495561357467173 185008 10 30MAR26 08:42	5.58		45,014.78
01 Apr 26	BGC	FSTONE HYTHE DC	121,951.00		166,965.78
01 Apr 26	DD	SCOTTISH WATER BUS 27400223		6.98	166,958.80
01 Apr 26	DD	GOCARDLESS SCRIBE-Y66D5JDZK8K		123.60	166,835.20
01 Apr 26	DD	FSTONE HYTHE DC 6826592		310.40	166,524.80
01 Apr 26		STATEMENT CLOSING BALANCE	121,956.58	590.95	166,524.80

The "Details" column in your statement shows the date that a Debit Card payment went into or came out of your account only if that happened on a weekend or a Bank Holiday.

Payment types:

DD - Direct Debit FPI - Faster Payment BGC - Bank Giro Credit

Support for charities and not-for-profit organisations

Discover our hub for tips and guidance to make running your organisation easier. Pop back regularly for new content and updates.

To explore our hub visit lloydsbank.com/not-for-profits or scan the QR code.



Local council name: LYDD TOWN 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)

<p>1. Date of announcement: <u>1st June 2026</u> (a)</p> <p>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:</p> <p>(b) <u>Angela Alexander Town Clerk</u> Lydd Town Council 13 High Street Lydd TN29 9AF</p> <p>_____</p> <p>_____</p> <p>commencing on (c) <u>15th June 2026</u></p> <p>and ending on (d) <u>24th July</u></p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • 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). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>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:</p> <p>Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e) <u>Angela Alexander Town Clerk</u> _____</p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2026.</p> <p>(e) Insert name and position of person placing the notice</p>
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LYDD TOWN COUNCIL

Timetable of Meetings 2026-7

Meetings are held on Monday

Month	Council	Planning	Buildings and Amenities	Personnel	Annual Town Meeting	Lydd in Bloom Lydd in Lights Band Concert Small grants Training
Clerk	Town Clerk	Planning Clerk	Town Clerk	Town Clerk	Town Clerk	Town Clerk
2026						
April		13th 6pm			27th 7pm	
May	18th Council/AGM Mayor Making 12 noon	11th 6pm		11 th 6.30		
June		1st 6 pm	1 st 6.30			22 nd Training IT 6.30 LIB judging w/c 22 nd June
July	6th Council 7pm	6th 6pm				Lydd in Bloom presentation 20 th July
August	No meetings	No meetings*	No meetings	No meetings		
September	7th Council 7pm	7th 6 pm				
October		5th 6 pm	5 th 6.30	19th 6.30pm		
November	2nd Council including Budget setting 7pm	2nd 6 pm				
December		7th 6pm				Band concert 11 th 14 th Lights presentation
2027						
January	11 th Council including Precept & Allotments 7pm	11th 6 pm		18th 6.30pm		
February		1st 6pm	22 nd 6.30			15th 6pm small grants
March	1st 7pm	1st 6 pm				
April		5 th 6pm		19 th 6.30	26 th 7pm	
May	17th Council Annual Meeting & Mayor Making					

August Planning meeting * – extensions requested where possible or applications considered under delegated authority.

Please note that meetings will be cancelled if there is no business to consider.

Considered by Personnel Committee on 23rd February 2026 and 11th May 2026 following revision

NOTICE OF UNCONTESTED ELECTION

Folkestone and Hythe District Council

Election of Town Councillors for

Lydd Town Council on Thursday 4 June 2026

I, S. Priest being the Returning Officer at the above election, report that no candidates were nominated for Lydd Town Council.

A new by-election for **TWO** vacant seats will be held within 35 working days* of Thursday 4 June 2026.

*In computing any period of time for this purpose, a Saturday, Sunday, day of the Christmas break, of the Easter break or of a bank holiday or day appointed for public thanksgiving or mourning must be disregarded.

"The Christmas break" means the period beginning with the last week day before Christmas Eve and ending with the first week day after Christmas Day which is not a bank holiday, "the Easter break" means the period beginning with the Thursday before and ending with the Tuesday after Easter Day, and "a bank holiday break" means any bank holiday not included in the Christmas break or Easter break and the period beginning with the last week day before that bank holiday and ending with the next weekday which is not a bank holiday.

Dated 8 May 2026

S. Priest
Returning Officer

Printed and published by the Returning Officer, Civic Centre, Castle Hill Avenue, Folkestone, Kent, CT20 2QY



CIVIC AND SOCIAL ENGAGEMENTS 2025-2026

The Worshipful The Town Mayor
Cllr Bob Jones

March 2026

- 1st Lydd – Methodist Church 140th Anniversary
- 9th New Romney – Commonwealth Day
- 29th Lydd – Marathon

April 2026

- 12th Lydd Links Golf Club – Competition winners' presentation
- 26th Lydd Scouts St Georges Parade

May 2026

- 1st Cinque Ports working lunch

Civic and Social Engagements March – May 2026