



NORTHCHURCH PARISH COUNCIL  
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**ANNUAL MEETING OF THE PARISH COUNCIL  
MONDAY 11<sup>TH</sup> MAY 2026 AT 7.00 PM  
SOCIAL CENTRE BELL LANE NORTHCHURCH  
HP4 3RD**

**To Councillors:**

Michela Capozzi  
Mark Somervail  
Neil Pocock  
Lara Pringle  
Sacha Hughes  
Parul Dix

Chair  
Vice Chair

Dear Councillors

You are hereby summoned to attend a meeting of Northchurch Parish Council on Monday 11th May 2026 at 7.00 pm for the purpose of transacting the following business.

Usha Kilich  
Proper Officer

Dated 6th May 2026

## **AGENDA**

**01/26 ELECTION OF CHAIR**

To elect a Chair for the ensuing Council year

**02/26 DECLARATION OF ACCEPTANCE OF OFFICE OF CHAIR**

The Chair is to sign the Declaration of Acceptance of the Office of the Chair

**03/26 ELECTION OF VICE CHAIR**

To elect a Vice Chair

**04/26 DECLARATION OF ACCEPTANCE OF OFFICE OF VICE CHAIR**

The Vice-Chair to sign the Declaration of Acceptance of the Office of Vice-Chair

**05/26 APOLOGIES FOR ABSENCE**

To receive apologies for absence

**06/26 DECLARATIONS OF INTEREST**

To declare an interest linked to any item on the agenda

**07/26 Public Participation is allowed 15 minutes**

**08/26 MINUTES**

- a. To approve the minutes of the meeting of the 27<sup>th</sup> April 2026 Full Council Meeting
- b. Matters arising from previous meetings that are not included as agenda items below

**09/26 REPORT FROM BOROUGH/COUNTY COUNCILLORS**

To receive a report from Borough/County Councillors

**10/26 CHAIRMAN'S REPORT**

- a. Changes to Dacorums Scheme Delegation (Council only)
- b. Enquiry made for Community Grant for Merling Croft
- c. Berkhamsted Citizens Association Fund Raising Event 7<sup>th</sup> May 2026
- d. Upper Bubourne Report April 2026

**11/26 CLERKS REPORT**

- a. DBC weekly Newsletter (Councillors only)

**12/26 ROAD SAFETY**

**13/26 OPEN SPACE**

- a. Meeting in the recreation ground with a sewer treatment plant manufacturer where several options were discussed. Further investigation works required
- b. Proposal to pay for additional ad-hoc commercial bin collections instead of changing the contract
- c. The old DBC wooden noticeboard has been refurbished and will be installed on the reverse of the NPC noticeboard outside the shops for members of the public to use

**14/26 ALLOTMENT**

- a. Allotment Inspection dates set, email sent out to Allotment Holders.
- b. Cllrs Hughes & Dix assisting in resolving a matter with a plot holder on the upper site

- c. Copies of the reports submitted by the NAA Allotment Reps to the 2026 NAA AGM held on 25<sup>th</sup> April 2026

**15/26 Cllr. Capozzi proposes that NPC adopts the policies and governance documents. Please follow the link for the Policies for 2025, once approved the Policies will be replaced with May 2026 date. [Policies - North Church Parish Council](#)**

- a. Allotment Disputes
- b. Allotment Conditions & Cultivation Policy
- c. Allotment Rules and Regulations
- d. Asset Management Policy
- e. Code of Conduct
- f. Complaints Policy
- g. Dignity at Work Policy
- h. Equality and Diversity Policy
- i. Financial Regulations
- j. Freedom of Information Policy
- k. GDPR Policy
- l. Grant and Donation Policy
- m. General Reserves Policy
- n. Grievance Policy
- o. Habitual or Vexatious Complaints Policy
- p. Health & Safety Policy
- q. Investment Policy
- r. IT Policy
- s. Model Standing Order Policy
- t. Publication Scheme
- u. Press and Media Policy
- v. Recruitment and Selection Policy
- w. Risk Assessment
- x. Social Media Policy
- y. Terms of Reference
- z. Virement Policy
- aa. Volunteer's Policy

**16/26 Cllr. Capozzi proposes that the Councillors are appointed to the committees shown in the table below**

Members for Committees								
Members	Michela Capozzi	Mark Somervail	Neil Pocock	Lara Pringle	Chris Syers	Parul Dix	Sacha Hughes	VACANT
<b>Committees</b>								
Planning Committee	✓	Chair	✓	✓	✓	✓	✓	
Allotments Committee	Chair	✓	✓		✓	✓		
Finance & General Purposes Committee	Chair	✓					✓	

**17/26 Cllr. Capozzi proposes that NPC appoint representatives from outside groups**

<b>Representatives on Outside Groups</b>	
<b>Organisation</b>	<b>Councillor</b>
Northchurch United Charities	Cllr Pocock and Cllr Dix
Canal and Bulbourne Liaison	
Ashridge Estate Committee	

**18/26 Cllr Capozzi proposes to adopt the Mission Statement for 2026/27**

**19/26 FINANCE AND GENERAL PURPOSES**

- a. Cllr Capozzi proposes to approve the following documents relating to Audit 2025/26
  - To approve the Asset Register for March 2026
  - To review the Internal Audit Summary and Year End Internal Audit Observations
  - To review the Internal Audit Report for 2025/26
  - To approve AGAR Section 1 Annual Governance Statement 2025/26
  - To approve AGAR Section 2 Accounting Statements 2025/26
  - To approve dates for the Exercise of Public Rights
  - To approve CiL Schedule for 2025/26
- b. Cllr Capozzi proposes to discuss and decide on Plan for Neighbourhood Proposal.
- c. Cllr Capozzi proposes to approve additional funds for ad-hoc commercial bin waste collection to cover the summer/early autumn months to a value of 6 x £24.30 = £145.80
- d. Cllr Capozzi proposes to approve a budget of £100 for the installation (including fixings etc) of the noticeboard outside the shops
- e. Cllr Capozzi proposes that the Council discuss and determine which electricity supplier NPC should appoint for the electricity supply at the recreational ground.

**f. General Power of Competence**

To agree by resolution that the Parish Council is entitled to use the above power, as set out in the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012. The Parish Council is entitled as it has:

Northchurch Parish Council does not qualify to exercise the General Power of Competence because it does not currently have the required number of elected councillors as set out in the relevant statutory conditions. Although the Clerk holds the Level 6 qualification in Community Governance, the Council must also satisfy the elected councillor requirement in order to be eligible to adopt the General Power of Competence.

**20/26 Planning Application**

Reference: 26/01023/TCA

Proposal: Works to tree

Address: Flat The George And Dragon 87 High Street Northchurch Berkhamsted  
Hertfordshire

**21/26 Future Agenda Items**

**22/26 DATE OF NEXT MEETING**

The next meeting will be held on 15<sup>th</sup> June 2026 at 7.00 pm Social Centre Bell Lane  
Northchurch HP4 3 RD



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## MINUTES OF THE MEETING OF NORTHCHURCH PARISH COUNCIL

27<sup>th</sup> April 2026 at 7.00 pm at Social Centre, Bell Lane, Northchurch, HP4 3 RD

### Members Present:

Cllr Capozzi (Chair)  
Cllr Somervail (Deputy Chair)  
Cllr S Hughes  
Cllr C Syers  
Cllr N Pocock

Also, present Mrs U Kilich (Parish Clerk) and four members of the public.

### 111/25 APOLOGIES FOR ABSENCE

To receive apologies for absence

Resolved, proposed by Cllr Capozzi, seconded by Cllr Pocock to approve the absence for apologies from Cllr Dix and Cllr Pringle. Unanimously agreed.

### 112/25 DECLARATIONS OF INTEREST

To declare an interest linked to any item on the agenda

There were no declarations of Interest to record.

### 113/25 MINUTES

a. To approve the minutes of the meeting of the.

- Full Council Meeting on 30<sup>th</sup> March 2026

Resolved, proposed by Cllr Capozzi, seconded by Cllr Hughes to accept the Minutes of the meeting on 30<sup>th</sup> March 2026 as a true and accurate representation of the meeting. Unanimously agreed.

b. Matters arising from previous meetings that are not included as agenda items below

Nothing to report.

### 114/25 PUBLIC PARTICIPATION (15 minutes)

A member of the public raised her concerns as below; the information will be shared with the Borough and County Councillor.

- Mandelyns: Concerns were raised regarding the standard of grass cutting and general maintenance in the area, particularly along the riverbank. Although grass cutting has taken place, edging and strimming are reportedly no longer being carried out due to health and safety restrictions, resulting in overgrown weeds along the riverbank. Concerns were expressed that, as in previous years, excessive weed growth could obscure visibility of the river.

- A resident offered to undertake strimming work voluntarily but was reportedly advised that this was not permitted.
- It was suggested that SRT be approached regarding the possibility of securing a small maintenance contract to keep the river areas tidy throughout the summer months.
- Further concerns were expressed regarding the lack of pavement sweeping and general upkeep. Reference was made to debris and fallen branches on the pavements in Mandelyns creating potentially slippery and hazardous conditions.
- Residents have reportedly raised ongoing concerns about the decline in the condition of the Springwood area over recent years. Attention was drawn to trees on the green which are still in need of maintenance. Attempts to contact the Trees and Woodlands department reportedly received no response, and clarification was sought as to whether Hertfordshire Highways should instead be approached.
- Concerns were also raised regarding the condition of the bridge over the river, specifically a broken or rotted plank which has been reported but has not yet been addressed.
- Issues relating to camper vans parked in Mandelyns were highlighted. Residents reported that individuals were living in the vehicles, causing disturbance and unpleasant conditions. Although enforcement teams have reportedly moved the vehicles on, concerns remain as they continue to return, leading to questions regarding the effectiveness of enforcement action.

#### **115/25 REPORT FROM BOROUGH/COUNTY COUNCILLORS**

To receive a report from Borough/County Councillors

Cllr C Smith-Wright was unable to attend the meeting, however, informed the Clerk that the cutting of the grass verge on New Road will be carried out. She also confirmed the cutting was now officially on the schedule for future years. This was never on the action list.

#### **116/25 CHAIR'S REPORT/CORRESPONDANCE RECEIVED**

- Bulbourne Report
- Herts County Council to carry out [tree works](#)
- [Protecting Our Roots](#)

#### **117/25 CLERKS REPORT (verbal)**

- To produce action list and comments – Commercial Waste Bin discussed below under Open Space.
- To update on latest news from DBC
- To report on Internal Audit Report – The Clerk presented the Internal Audit Report, which will be included on the May agenda for approval.
- To report on CiL Schedule for approval in May 2026 – CiL schedule will be on the agenda for May meeting for approval.

#### **118/25 ROAD SAFETY**

Nothing to report.

#### **119/25 OPEN SPACE**

- Cllr Capozzi to update on UKPN – A three-phase electrical connection has now been installed at the Recreation Ground. The next stage is to arrange for a supplier and the installation of the electricity meter. The Council will need to determine the preferred supplier and tariff arrangement. The works remain within the budget allocated from the EMR.
- Cllr Capozzi to update on commercial bin collection – Due to improved weather conditions, the Council will need to reconsider whether to update the contract to a fortnightly service. Please note that this would incur an additional £50 administration charge. Alternatively, the Council may wish to consider upgrading to a larger commercial waste bin. Once the information has been received from Commercial Waste Services it will be presented to Council for discussion.

### 120/25 ALLOTMENT

- a. Cllr Capozzi to update on matters arising from recent visit on plot 81 – The allotment site contains a significant amount of building materials. The plot holder has been given a period of four weeks to remove all such materials from the site.
- b. Cllr Capozzi to update on pothole repair and installation of speed humps – The Clerk has requested a quotation for the repair of a pothole and the installation of a speed bump.

### 121/25 FINANCE AND GENERAL PURPOSES

- a. Cllr Capozzi proposes to approve the YTD Summary for March 2026  
Resolved, proposed by Cllr Capozzi, seconded by Hughes to approve the YTD Summary for March 2026. Unanimously agreed.
- b. Cllr Capozzi proposes to approve the bank reconciliation, receipts and payments March 2026  
Resolved, proposed by Cllr Capozzi, seconded by Cllr Somervail to approve the bank reconciliation, receipts and payments for March 2026. Unanimously agreed.
- c. Cllr Capozzi proposes to approve the meeting schedule for 2026/27  
Resolved, proposed by Cllr Capozzi, seconded by Cllr Pocock to approve the meeting schedule for 2026/27. Unanimously agreed.
- d. **PRECEPT:** Notification of parish funding was confirmed as received on 17<sup>th</sup> April 2026. The total amount received from DBC is £70,190.73

Precept Demand	£49,823.00
Concurrent Services	£16,100.00
CiL Payment	£ 1,572.79
<u>Wardens Grant</u>	<u>£ 2,694.94</u>
<u>Total for 2026/27</u>	<u>£70,190.73</u>

- 122/25 Exclusion of Press and Public:** To RESOLVE that under Section 1 of the Public Bodies (admission to meetings) Act 1960 the public and press be excluded for the remainder of the meeting, because it is likely that publicity would prejudice the public interest by reason of the confidential business to be transacted or for other special reasons stated in the resolution, arising from the nature of the business proceedings.  
Nothing to report

### 123/25 FUTURE AGENDA ITEMS

### 124/25 DATE OF NEXT MEETING

The next meeting will be held on 11<sup>th</sup> May 2026 at 7.00 pm Social Centre Bell Lane Northchurch HP4 3 RD

The meeting concluded at 19.37.

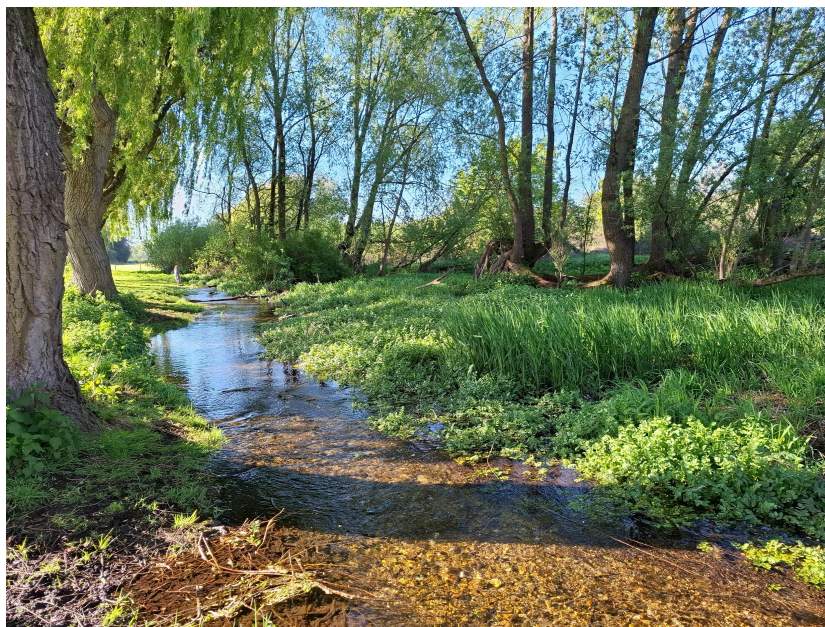
## **UPPER BULBOURNE REPORT APRIL 2026**

Here are the water table readings for the upper Bulbourne which were taken in the late afternoon on Thursday 30th April on a bright sunny day. Following the report are Bob's monthly rainfall report for April, Christian Sévigny's garden nature notes and Ned Hunt's most recent observations on Rushey Meadow.

### **WATER TABLE ON 30 APRIL, 2026** by Helen and Christian

#### **Dudswell Bridge** – the northernmost datum point

The water table is 1.14 m below datum, a fall of only 9 cm since last month, which seems very little given the lack of rain in April. There is a strong flow of clear water about 40 cm wide and 12 cm deep. The channel close to the source is attractive with lush vegetation on the riverbed and on the banks.



#### **Northchurch Recreation Ground**

The water table here is 1.23 m below datum. There is a swift but gentle flow of water, around 2 m wide in the main channel, mainly over gravel, but a farther, smaller channel runs parallel feeding the cress beds, where reeds and grasses offer hidden nesting sites for ducks and moorhens. The weeping branches of the graceful willows offer welcome shade on a hot day, and as we were measuring the level, small groups of people were sitting chatting on the river bank while children

paddled and played in the water – a lovely sight. The flow is vigorous and audible, between 2–5 m wide and 10–15cm deep with a clean gravel bed.

Interestingly, in early April citizen scientists looking at riverfly populations in chalk streams found a rare winterbourne stonefly (*Nemoura lacustris*) at this Northchurch site. Only discovered in the UK in 2009, the life cycle of this remarkable insect relies on winterbourne chalk streams. To date, it has only been found in three rivers across the Chilterns and its presence shows how vital our little river Bulbourne is for biodiversity – and why protecting chalk streams is crucial.

#### **St Mary's Primary School**

The water table is 76 cm below datum, 12 cm lower than last month. The stream at this point is around 2 m wide and 15 cm deep with a swift, gentle flow over a clean gravel bed. The willows are all in full leaf now and the daffodils on the bank are all finished.

### **Billet Lane Berkhamsted** – the southernmost datum point

The water table is 1.30 m below datum, a drop of 12 cm since last month. There is a strong flow of clear water, 15–20 cm deep and 2.5–3 m wide, which is running swiftly over a clean gravel bed through all three under-road tunnels.

### **RAINFALL RECORD FOR APRIL 2026** by Bob Farrer

A total of only 3.5 mm of rain fell on Dudswell last month, which is way below the long-term average for Berkhamsted in April of 70 mm. There were five ‘rain days’, although most of what collected in the rain gauge was the result of brief episodes of drizzle.

On 30th April the BBC even warned of the risk of wildfires but the recent change in weather and a glance at the weather forecast for the next two weeks suggests that risk is now greatly reduced.

### **APRIL NATURE NOTES** by Christian Sévigny

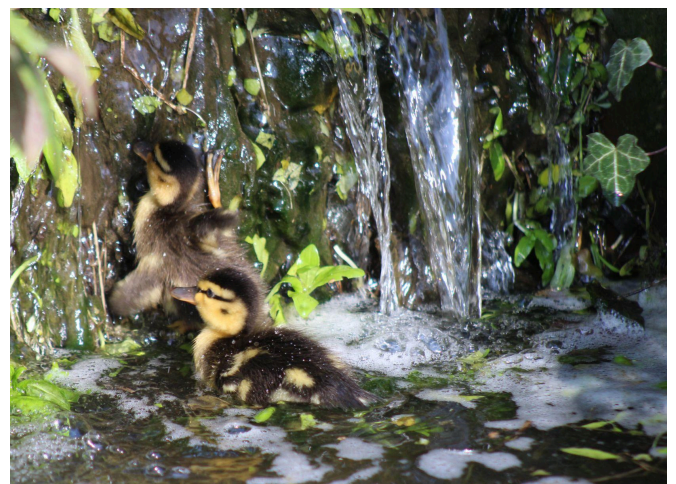
We have enjoyed many sunlit days throughout April, although early mornings have typically remained below 6°C, with frequent frosts. On Saturday 25 April, the temperature fell as low as –3.7°C overnight. Inevitably, this has taken its toll, and several plants in the garden have suffered a real setback, with our vine, ferns and wisteria particularly affected.

Though they’re now fading, the bluebells this year were stunning, accompanied by swathes of wild garlic and now nettles. Most trees have come into leaf, although our oak seems a little hesitant, always one of the last to do so. A succession of blossoms has marked the month, from blackthorn to cherry and apple, now giving way in turn to hawthorn and horse chestnut as the season progresses.



Birdsong continues to frame the mornings and evenings. Among my favourite songs is that of the song thrush, whose enthusiastic, clear, repeated phrases are a pleasure to hear. On this occasion he chose our small oak tree as his perch and allowed me to come quite close to take a snapshot.

A few weeks ago we saw a female mallard swimming on the river in the neighbouring field followed by no less than ten ducklings. One day, however, a few were swept by the current down into our garden over the top of a natural weir of plant debris that has formed over time between the field and our garden. Stranded



and in a panic they were unable to climb back. Their mother was clearly distressed but eventually succeeded in guiding them out of the river along the bank, leading them on a small overland detour so they could re-enter the water in the field beyond. They proved to be quick learners as when they became stranded again a few days later, we saw them take this same route quite happily on their own.

Some other mallards have yet to raise a brood. These pairs search for quiet spots around the garden where they can mate and rest. However, they are often discovered by single males intent on mating too, which disrupts the peace. This leads to quarrels and energetic chases: the female flying off, the single male in pursuit, and the male partner chasing the intruder, all accompanied by a chorus of alarm calls as the drama unfolds. I saw this pattern of three ducks in flight so many times during April.

## **APRIL REPORT FROM RUSHEY MEADOW** by Ned Hunt



As you can see from the photo over the last month water levels have fallen in our Rushey Meadow pond and the small tributary arm feeding it has dried up altogether. By contrast, the surrounding rushes have grown rapidly and a combination of watercress and algae bloom covers the surface save where disturbed by either ducks, moorhens or the Canada geese. Toadlets must be somewhere, but we never see them!

All our lambs that were expected have been born and are doing very well. It's the sixth year of lambing for us so we're starting to get the hang of it, but there's always something new to learn or worry about. There were a couple of difficult births that required intervention. In the early evening the lambs become more adventurous and separate from their mothers and charge around as fast as they can in little groups which is lovely to see. We've had a steady stream of visitors to see the lambs and it's always a pleasure to inform people about the management of our fields and flock. At the other end of the life cycle, I took two of last year's rams to the butchers and returned a week later with joints and chops. Always a difficult emotional time seeing them go but immense pride in what we have produced. Almost everything was sold to neighbours and other acquaintances within a few days. Rich-tasting lamb with full knowledge of its provenance and well-being.



**NORTHCHURCH PARISH COUNCIL - ASSET REGISTER**

**31/03/2025**

**USHA KILICH**

No:	Asset	Location / Description / Supplier	Acquired date	Orig Cost- GBV - £	Current Value NBV - £	Insured Y/N
<b>Land &amp; Buildings</b>						
	Lower allotment site	New Rd 1.85 acres	Jan-88	£22,000.00	£22,000.00	N
	Upper allotment site	New Rd 12.35 acres	Jan-88	£148,200.00	£148,200.00	N
	4 Acres Land (Claridges)	Off New Rd		£48,000.00	£48,000.00	N
	Recreation Ground	Off High St	Apr-04	£9,000.00	£9,000.00	N
	Changing Rooms ( portacabin)	Recreation ground	Apr-04	£2,000.00	£0.00	Y
	<b>Sub Total</b>			<b>£229,200.00</b>	<b>£227,200.00</b>	
<b>Street Furniture</b>						
	23 Bracket Lamps	Schedule attached		£9,114.00	£575.00	Y
	14 Column Lamps	Schedule attached		£1,902.00	£350.00	Y
	1 Column Fitting	Dudswell canal bridge	Dec-06	£337.00	£25.00	Y
	Notice Board	Dudswell		£325.00	£5.00	Y
	Notice Board	Recreation ground		£440.00	£5.00	Y
	Notice Board	Shop Parade- High Street	Mar-06	£494.00	£5.00	Y
	Kissing Gates	Northchurch Common	Jan-06	£388.00	£15.00	Y
	Safety Mirror	Boswick Lane/Dudswell		£951.00	£5.00	Y
	Bus shelter	Cow Roast		£1,688.00	£5.00	Y
	Bus shelter	High St		£2,069.00	£5.00	Y
	Wooden Steps	Footpath 49	Dec-04	£160.00	£5.00	Y
	Village Sign	High St	Mar-04	£1,850.00	£5.00	Y
	Bridleway sign post	1x Footpath 25 & 1x footpath 19	Oct-04	£250.00	£5.00	Y
	Dog waste bin	Dudswell Lane/A4251	Jul-04	£308.00	£20.00	Y
	Dog Waste bin	Darrs Lane/Covert Road	Sep-12	£372.00	£372.00	Y
	Seat	Outside cemetry		£405.00	£50.00	Y
	Seat	New Road	Aug-08	£569.00	£50.00	Y
	Seat	Social Centre	Sep-12	£713.75	£713.75	Y

	2 Seats	1 Outside office 1 Rec Ground	Dec-08	£810.00	£100.00	Y
	Notice Board	Outside Office	Feb-14	£284.00	£284.00	Y
	Traffic Sign	New Road	Aug-14	£270.00	£270.00	Y
	Mirror for Parish	Darrs Lane/Covert Road	Oct-15	£164.40	£164.40	Y
	Dustbin	Cow Roast	Jul-15	£177.60	£177.60	Y
	Speed Indicator Device (SID)	The Meads	Jan-19	£5,451.00	£5,451.00	Y
	3 Grit bins	Cover Rd, Ashby Rd and Park Rise	Jan-23	£330.00	£330.00	Y
	Noticeboard	Outside Tesco	May-23	£1,598.00	£1,598.00	Y
	2 Dog waste bins rec ground	Recreation ground	Apr-25	£406.51	£406.51	Y
				<b>£31,827.26</b>	<b>£10,997.26</b>	
	<b>Sub Total</b>					
	<b>Recreation Ground</b>					
	All Play equipment & sundries	Recreation Ground	Apr-10	£28,292.00	£30,000.00	Y
	5 Aside goal posts x2	Recreation Ground	Jan-06	£175.00	£5.00	
	Skateboard Ramp	Recreation Ground	Jan-02	£8,021.00	£1,000.00	Y
	Basketball Goal	Recreation Ground		£590.00	£5.00	Y
	Football Goal posts	Rec Ground (Portacabin)	1999	£800.00	£5.00	
	<b>SPORTS EQUIPMENT - TOTAL INSURED</b>					
	Gate/Fencing	Recreation Ground	2010	£3,900.00	£50.00	
	2 Seats	Recreation Ground		£475.00	£10.00	
	3 Litter Bins	Recreation Ground	2004	£645.00	£15.00	
	Entrance Traffic Barrier	Recreation Ground	Nov-05	£1,100.00	£50.00	
	Notice Board by-laws	Recreation Ground	Jan-08	£1,174.00	£25.00	
	<b>OTHER SURFACES - TOTAL INSURED</b>					
	Playground Fencing and Surface	Recreation Ground	2010/11	£12,469.00		
	Seat donated by Home from Hor	Recreation Ground	2010/11	£376.00		
	swing with installation	Recreation Ground	Oct-19	£2,811.00	£2,811.00	
	Playground Bin	Recreation Ground	2010/11	£300.00		
	Playground Bin	Recreation Ground	Jul-21	£655.20		
	Cradle seat	Recreation Ground	Jun-21	£929.00	£929.00	Y
	Play Equipment (Diablo multiplay, flat swings, trampoline Multiplay)	Recreation Ground	Apr-22	£35,000.00	£35,000.00	Y

	Exercise Street Workout	Recreation Ground	Apr-22	£15,000.00	£15,000.00	Y
	Multi-goal	Recreation Ground	Apr-22	£7,000.00	£7,000.00	Y
	Zip wire	Recreation Ground	Apr-22	£10,000.00	£10,000.00	Y
	Team Swing	Recreation Ground	May-23	£2,112.00	£2,112.00	Y
	Graffiti laminate for skate	Recreation Ground	Jul-23	£3,507.00	£3,507.00	Y
	Goal Package aluminium freesta	Recreation Ground	Aug-23	£4,263.00	£4,263.00	Y
	Playground update	Recreation Ground	Apr-24	£7,705.93	£7,705.93	
	Gate for playground	Recreation Ground	Jun-24	£627.00	£627.00	
	Playground update	Recreation Ground	Nov-24	£117,134.00	£117,134.00	
	Installation of LV Charge	Recreation ground	Nov-25	£3,845.00	£3,845.00	
	Path Installation for Elderly	Recreation ground	May-25	£15,958.00	£15,958.00	
	<b>Sub Total</b>			<b>£284,864.13</b>	<b>£225,891.93</b>	
	<b>Parish Office</b>					
	Lenova PC & Monitor	Office	Jul-12	£700.00	£700.00	Y
	Lenova PC & Monitor	Office	Mar-19	-£700.00	£0.00	
	Ricoh SP242	Office	May-13	£0.00	£0.00	
	Workstation Desk	Office	Jan-08	£182.00	£25.00	Y
	Desk	Office	Jan-08	£193.00	£25.00	Y
	Chair	Office	Jan-08	£75.00	£5.00	Y
	Audio / Dictating equipment	Office	2005	£300.00	£25.00	Y
	2 Filing cabinets 2/3 draw	Office	2005	£160.00	£5.00	Y
	Table for Photocopier	Office	Jan-13	£45.00	£45.00	Y
	Filing Cabinets	Office	Jan-13	£200.00	£200.00	Y
	Filing Cupboard	Office	Jan-13	£275.00	£275.00	Y
	Filing Cupboard	Office	2005	£140.00	£5.00	Y
	Window Blinds	Office	Oct-07	£218.00	£5.00	Y
	External Display / Notice Board	Office	Oct-07	£240.00	£5.00	Y
	Vaccum Cleaner	Office	Jan-08	£70.00	£20.00	Y
	SID Speed Device	Portable	Jun-05	£549.00	£50.00	Y
	First Aid Kit/ Fire Extinguisher	Office	Jul-05	£75.00	£75.00	Y
	Sage 50 Financial Software	Head Office	Aug-13	£649.00	£649.00	Y
	Sage 50 Financial Software	Head Office	Jul-18	-£649.00	£0.00	

	RBS Finance and Allotment Softw	Head Office	Jul-18	£1,625.00		
	Laptop	Office	Feb-16	£451.45	£451.45	Y
	Laptop	Office	Mar-17	£512.00	£512.00	Y
	Projector	Office	Mar-17	£277.99	£277.99	Y
	HP Printer	Office	Mar-19	£289.99	£289.99	Y
	Microsoft Surface Laptop	Office	Nov-20	£779.00	£779.00	Y
	Fujitsu Scanner	Office	Jul-20	£225.00	£225.00	Y
	iPhone XR	Office	Jul-21	£309.00	£309.00	Y
	Microsoft Surface Laptop	Office	Jan-25	£888.00	£888.00	Y
	<b>Sub Total</b>			<b>£8,079.43</b>	<b>£5,846.43</b>	
<b>Allotments</b>						
	Upper Entrance Gate/ Barrier	Upper Allotments	Jun-06	£1,280.00	£50.00	
	Upper Entrance Gate/Barrier	Upper Allotments	Jan-24	£6,617.00	£6,617.00	
	Allotment fencing	Upper Allotments	Nov-23	£7,190.00	£7,190.00	
				<b>£15,087.00</b>	<b>£50.00</b>	
<b>Miscellaneous</b>						
	Leaf Blower	Cricket Club	Jun-05		£25.00	
	Brush Cutter	Cricket Club	Aug-08		£20.00	
	Brush Cutter/Strimmer	Cricket Club	Oct-11	£312.50	£20.00	
	Cricket Nets	Cricket Club	Jul-13	£9,651.00	£9,651.00	
	Sage 50 Financial Software	Head Office	Aug-13	£649.00	£649.00	
	85 Ltr Black Round Bin	Cricket Club	Sep-13	£330.00	£330.00	
	Flanged End Boundry Post	NPC	Oct-13	£88.00	£88.00	
	Sage Instant Payroll	Head Office	Sep-14	£141.00	£141.00	
	Defibrillator	Head Office (Tesco Express)	Sep-20	£1,800.00	£1,800.00	
				<b>£12,971.50</b>	<b>£12,724.00</b>	<b>N</b>
<b>Major Disposals</b>						
26/07/2021	Cricket Nets	Cricket Club		£9,651.00	£0.00	
23/11/2020	4 Acres Land (Claridges)	Off New Rd		£48,000.00		

26/07/2021	Audio Dictating Machine	Office		£300.00		
26/07/2021	Window blinds	Office		£218.00		
26/07/2021	Vacum cleaner	Office		£70.00		
26/07/2021	First aid kit/fire extinguisher	Office		£75.00		
26/07/2021	Office Laptop 1	Office		£451.00		
31/03/2021	Office Furniture	Office		£495.00		
31/03/2024	Upper Entrance Gate/Barrier	Allotment		£1,280.00		
03/01/2025	Microsof Surface Laptop	Office		£779.00		
	<b>Total Disposal Value</b>			<b>£61,319.00</b>		
<b>TOTAL</b>	Incl. LAND					
	Excl. LAND			<b>£582,029.32</b>	<b>£482,709.62</b>	
				<b>£520,710.32</b>	<b>£255,509.62</b>	

Note 1: Value of asset (including VAT) when Purchased

Note 2: For "consumer" items resale / notional market value applied. Land assets periodically revied to estimated (

Note 3: Insurance policy in part "new for old" so inflates initial purchase value. Requires periodic review with insure to Asset Register value











# **Northchurch Parish Council**

*Internal Audit Report 2025-26*

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*Sally King*

*For and on behalf of  
Auditing Solutions Ltd*

## **Background**

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return.

This report sets out the work undertaken in relation to the 2025-26 financial year, during our visit on 10<sup>th</sup> April 2026.

## **Internal Audit Approach**

In undertaking our review for the year, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in several key areas to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over several internal control objectives.

## **Overall Conclusion**

We have concluded that, based on the programme of work undertaken this year, the Council has again maintained more than adequate and effective internal control arrangements. We commend the Clerk for the excellent records kept by her and thank her for her assistance, which has ensured the smooth progress of our review process.

Consequently, we have completed and signed the 'Internal Audit Report' as part of the year's AGAR process having concluded that, in all significant respects, the internal control objectives set out in that report were achieved throughout the financial year to a standard adequate to meet the needs of the Council.

# Detailed Report

## Maintenance of Accounting Records & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. The Clerk continues to maintain the accounting records utilising the bespoke RBS Alpha software, reporting on a Receipts and Payments basis. The Council banks with Unity Trust Bank with savings held with NS & I.

We have: -

- Verified the opening balances with the closing balances disclosed in the 2024-25 Statement of Accounts and Annual Return.
- Noted that the cost centre and expenditure coding structure is appropriate for the management needs of the Council in terms of controlling expenditure.
- Checked detail in the March 2026 current account cashbook, examining all transactions with reference to the supporting bank statement.
- Verified closing balances on 31<sup>st</sup> March 2026 to the final Alpha Trial Balance, with no issues arising.
- Reviewed the detail on bank reconciliations as of 31<sup>st</sup> March 2026 on all accounts to ensure that no long-standing cheques or other anomalous reconciling entries are apparent.
- Verified the year-end bank balances for all bank accounts, ensuring the accurate disclosure of the combined balance in the year-end Accounts & AGAR.
- Noted that the accounting system is backed up to drop box and one drive.

### *Conclusions*

*We are pleased to report that no matters have arisen in this area of our review process warranting formal comment or recommendation; we have ensured the accuracy of the year-end balances reported in the detailed Statement of Accounts and AGAR.*

## Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

We note that the Council's extant corporate governance documentation in the form of Standing Orders & Financial Regulations were re-affirmed at the Annual Council meeting held on 12<sup>th</sup> May 2025, minute refs. 15/25 (q) & (i) respectively.

Reviewed the external auditor's report, issued since our last visit, to confirm they are raising no matters regarding the Councils accounts and governance.

We have also reviewed minutes of the Full Council for the year to 31<sup>st</sup> March 2026 to identify whether there are any salient financial or other issues that may affect the Council's future performance and financial stability, we are pleased to report that no such issues were identified.

We are pleased to note that payments listings are submitted to Council on a regular basis and that grants, and donations are approved by the Council.

Although The Clerk is qualified to Community Governance Level 6, it was noted at the meeting held on 13<sup>th</sup> May 2025 the Parish Council does not qualify to exercise the General Power of Competence as it does not have a sufficient number of elected councillors minute ref. 19/25 (f).

### **Conclusion**

***We are pleased to report that no significant issues have been identified in this area this year.***

## **Review of Expenditure**

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have considered the Council's arrangements for the review, approval and authorisation of the release of funds in the year, noting that each online payment is subject to appropriate authorisation, scrutiny and approval by members at the monthly Council meetings.

To ensure compliance with the above criteria, we have examined a sample of 15 payments processed in the financial year. Our test sample provides a broad cross section of expenditure and traders' invoices totalling £28,468 and equates to 45% of total non-pay related expenditure.

We note that robust payment procedures are in place for the online banking; with the Clerk posting the payments online and 2 councillors releasing funds.

### ***Conclusions***

***We are pleased to report that no issues have been identified in this area warranting formal comment.***

## **Assessment and Management of Risk**

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

- We note that that the Council have reviewed the Risk Register and it was readopted at the Annual Council meeting held on 12<sup>th</sup> May 2025 minute ref. 15/25 (u).
- Examined the Council's current insurance policy with Gallaghers underwritten by Hiscox commencing 1<sup>st</sup> October 2025, Public Liability cover being provided at £10m and Employers Liability also at £10m. The Fidelity Guarantee stands at £350,000.
- An annual inspection of Council's play area at the Recreation Ground is undertaken by Play Inspection.

### ***Conclusions***

***We are pleased to report that no issues have been identified in this area warranting formal comment.***

## **Review of Income**

In this area of our review work, we aim to ensure that all income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale.

The Council has additional income to the annual Precept, from grants, allotments, O2 mast wayleaves payment, investment interest and lease of part of the allotment site to Sunnyside Rural Trust.

### ***Conclusions***

***We are pleased to report that no issues have been identified in this area warranting formal comment.***

## **Review of Salaries**

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions.

The clerk is the only employee; payroll is calculated in house using SAGE payroll software.

### ***Conclusions***

*We are pleased to record that no issues arise in this area.*

## **Petty Cash Account**

The Council does not operate a petty cash account: the clerk reclaiming any out-of-pocket expenses as and when they are incurred.

## **Precept Determination Budgetary Control and Reserves**

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount of the precept to be submitted to the parent Council and that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

Confirmed that the budget and precept for 2026-27 was approved by Full Council at the meeting held on 12<sup>th</sup> January 2026, minute ref. 80/25 (c). The precept being set at £49,822 which represents a 7.69% increase on the 2025-26 financial year.

Finally, we note that, as of 31st March 2026 the Council held total reserves of £250,381.

### ***Conclusions***

*We are pleased to report that no issues have been identified in this area warranting formal comment.*

## **Asset Registers**

The Governance and Accountability Manual require all councils to develop and maintain a register of assets identifying detail of all land, buildings, vehicles, furniture, and equipment owned by the Council.

We are pleased to note that the Clerk had prepared a detailed asset register which has been updated for 2025-26.

### ***Conclusions***

*We are pleased to report that there are no significant issues arising in this area of our review process warranting formal comment or recommendation. We have ensured the appropriate recording of these assets in the AGAR.*

## **Investments and Loans**

Our objectives here are to ensure that the Council is investing “surplus funds”, be they held temporarily or on a longer term basis, in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements.

We are pleased to note the Council has an investment policy in place which has been reviewed and adopted at the Annual Council meeting held on 12th May 2025 minute ref. 15/25 (p).

The Council doesn't have any loans either repayable by, or to it.

### ***Conclusions***

***We are pleased to report that no issues have been identified in this area warranting formal comment.***

## **Statement of Accounts and AGAR**

The 1996 Accounts and Audit Regulations required all Councils to prepare annually a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.

We have reviewed the Statement of Accounts and AGAR detail prepared, as generated from the accounting software and other third party documents with no obvious errors or anomalies in the detailed content.

### ***Conclusions***

***No issues have been identified in relation to the verification of detail in the Statement of Accounts and AGAR this year.***

***Based on our detailed work during the year on the Council's systems of financial control and content of the detailed Statement of Accounts and that summarised detail set out in the AGAR, we have signed off the Internal Audit Report of the AGAR assigning positive assurances, in each relevant area.***

# Annual Governance and Accountability Return 2025/26 Form 3

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

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

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

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

2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**

- The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
- **Sections 1 and 2** **must** be completed and approved by the authority.
- **Section 3** is completed by the external auditor and will be returned to the authority.

3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.

4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:

- the Annual Governance and Accountability Return Sections 1 and 2, together with
- a bank reconciliation as at 31 March 2026
- an explanation of any significant year on year variances in the accounting statements
- notification of the commencement date of the period for the exercise of public rights
- Annual Internal Audit Report 2025/26

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

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

## Publication Requirements

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

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

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

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

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

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

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

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

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

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2026</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

## NORTHCHURCH PARISH COUNCIL

<https://www.northchurchparishcouncil.gov.uk/> WEBSITE/WEBPAGE 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. (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.	✓		
<b>P. (For local councils only)</b> 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

01/04/2026 DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR  
Sally King for Auditing Solutions Ltd

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date 01/04/2026

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

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

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

**NORTHCHURCH PARISH COUNCIL**

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

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			<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:

DD/MM/YYYY

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

<https://www.northchurchparishcouncil.gov.uk/>

ENTER YOUR AUTHORITY'S WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2025/26 for

### NORTHCHURCH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	280,586	224,575	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	44,000	46,106	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	89,003	77,250	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	33,943	34,793	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	155,071	62,757	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	224,575	250,381	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	224,575	250,381	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	500,907	521,778	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

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

NORTHCHURCH PARISH COUNCIL  
ENTER NAME OF AUTHORITY

### 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

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

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

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

## HOW DO YOU DO IT?

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

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

Smaller authority name: \_\_\_\_\_

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

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

NOTICE	NOTES
<p><b>1. Date of announcement 12<sup>th</sup> May 2026</b></p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b></p> <p><b>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Mrs Usha Kilich Parish Clerk/RFO PO Box 2603 Kings Langley WD4 4EJ</p> <p>commencing on (c) <u>Wednesday 3 June 2026</u></p> <p>and ending on (d) <u>Tuesday 14 July 2026</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> <b>30 Churchill Place</b> <b>London E14 5RE</b> <a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a></p> <p><b>5. This announcement is made by (e) Mrs Usha Kilich</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

### **The basic position**

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

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

### **The right to inspect the accounting records**

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

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

### **The right to ask the auditor questions about the accounting records**

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

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

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

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

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

### **The right to make objections at audit**

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

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

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

### **A final word**

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

For more detailed guidance on public rights and the special powers of auditors, copies of the publication <a href="#">Local authority accounts: A guide to your rights</a> are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance &amp; Accountability Return</i> .
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## Community Infrastructure Levy

### Monitoring Report

Reporting year – 1 April 2025 to 31 March 2026.

Submit to DBC or publish on the Town/Parish Council website by 30 April 2026.

- a) Total CIL receipts carried forward from previous year (unspent CIL up to 31 March 2025)

£ 150,334.00

- b) Total CIL receipts for the reporting year (October 2025 + April 2026 payment)

£ 28,122.00

- c) CIL expenditure for the reporting year – please itemise below.

£ 22,570.00

Infrastructure Item	Expenditure (c)
£4,408.00	Supply and deliver 3ph grp kiosk at rec ground
£15,958.00	New path installed at the rec ground
£2,204.00	Affinity water infrastructure charges

- d) Total retained amounts (a + b – c)

£ 155,886.00

- e) Infrastructure priorities for following year.

Item	Estimated cost
Recreation Ground	£46,511.00
Open Space	£11,725.00
Road Safety	£67,000.00
Allotments	£30,650.00