

The Parish Council of Little Harrowden

Clerk: Sylvia Tilaks
Mulberry Cottage
15 Main Road
Grendon, NN7 1JW



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<https://littlearrowdenparishcouncil.gov.uk/>

Annual Council Meeting Wednesday 13th May 2026

Minutes

Minutes																												
26.1	Election of Chairman Proposed - Seconded – Resolved: the appointment of Cllr Davies as Chair . Chairman’s Declaration of Acceptance of Office signed, received.																											
26.2	Election of Vice Chairman Proposed - Seconded – Resolved: the appointment of Cllr MacKay as Vice Chair . Vice Chair’s Declaration of Acceptance of Office signed, received.																											
26.3	Noted the Declaration of Acceptance of Office of the Members of the Council received 2025 valid for the election term.																											
26.4	One new Member stood for co-option to the Council . Proposed - Seconded – Resolved: the appointment of Jen Kenwright as Councillor																											
26.5	To update councillor’s information ● Confirmed Councillor’s Declaration of (Pecuniary) Interests forms have been reviewed, and/or amended and submitted. ● Noted – Signed – Received: Councillors Electronic Summons Consent form.																											
26.6	Appointment of Representatives Resolved - Approved the appointment of Councillors to undertake the following roles : <table><tr><td>1. Highways</td><td>Cllrs Davies and Cotter</td></tr><tr><td>2. Vehicle Activated Signs</td><td>Cllrs Davies and Cotter</td></tr><tr><td>3. Internal Accounts Controller</td><td>Cllr Reynolds</td></tr><tr><td>4. Police Liaison Representative</td><td>Cllr Kenwright</td></tr><tr><td>5. Neighbourhood Watch</td><td>Cllr Davies</td></tr><tr><td>6. Community Speed Watch</td><td>Cllr Blood</td></tr><tr><td>7. Belgrove Park</td><td>Cllr Cotter</td></tr><tr><td>8. Village Hall</td><td>Cllr Blood</td></tr><tr><td>9. Trees and footpaths warden</td><td>Cllr Cotter</td></tr><tr><td>10. Neighbourhood Planning</td><td>Cllr Grout</td></tr><tr><td>11. Defibrillator</td><td>Cllr MacKay</td></tr><tr><td>12. Noticeboard</td><td>Cllrs Blood and Grout</td></tr><tr><td>13. Flag</td><td>Cllr Grout</td></tr></table>	1. Highways	Cllrs Davies and Cotter	2. Vehicle Activated Signs	Cllrs Davies and Cotter	3. Internal Accounts Controller	Cllr Reynolds	4. Police Liaison Representative	Cllr Kenwright	5. Neighbourhood Watch	Cllr Davies	6. Community Speed Watch	Cllr Blood	7. Belgrove Park	Cllr Cotter	8. Village Hall	Cllr Blood	9. Trees and footpaths warden	Cllr Cotter	10. Neighbourhood Planning	Cllr Grout	11. Defibrillator	Cllr MacKay	12. Noticeboard	Cllrs Blood and Grout	13. Flag	Cllr Grout	
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26.7	Public Participation Open Forum One member of the public and press in attendance to observe:																											
26.8	North Northamptonshire Councillor Updates Apologies: Cllr Jessop In Attendance: Cllr Brown Update from the Ward Councillor available at:																											

	Ward-Councillor-NNC-Update-Report download link. Additional update: Ward Member's Empowerment Fund has been cancelled. Half of the allocation is going to the Youth Council; the remainder is going back into general Unitary Authority funds. Cllr Brown to chase a date for the receipt of the black bins for new build residents.	
26.9	To receive any declarations of disclosable pecuniary or non-statutory disclosable interests from Councillors for items on the agenda None received.	
26.10	To receive requests for dispensation None received.	
26.11	To receive and accept apologies Resolved – Approved no absences. In attendance: Cllrs Davies, Blood, Cotter, Grout, Kenwright, MacKay, and Reynolds. Clerk: S. Tilaks.	
26.12	To sign the minutes of the council meeting Resolved – Approved the minutes of the council meeting held on 15 th April 2026 as accurate.	
26.13	Chair's Report i. Update received on formal complaint submission re NNC Councillor conduct. NNC has responded that the complaint did not raise any new issues relating to the professional conduct of the Deputy CEO but failed to provide any answers to the questions provided. It also provided details of the Ombudsman route to escalate our complaint despite part of the complaint was being directed to the Ombudsman, a route which is not open to public bodies such as LHPC. Resolved – Approved: a. Raise complaint to Leader of NNC; b. Notify local and regional press should the Council fail to provide definitive responses to questions posed. Deadline to respond to be provided: 21 calendar days. ii. Update received on What a Big Do community litter pick: a. Pickers and bags available from NNC and booked in. b. Hi-Vis jackets no longer supplied. c. LHPC must purchase the hi-vis vests in order to comply with the health and safety and risk requirements of the event. d. Resolved – Approved risk assessment for the event.	Chair
26.14	Finances i. Resolved - Approved internal auditors report and findings 2025 – 2026 (Appendix A) ii. Resolved - Approved Governance Statement 2025-2026 (Appendix B) iii. Resolved - Approved Accounting Statements 2025-2026 (Appendix C) iv. The dates for Provision of the Exercise of Public Rights to examine the statement of accounts were discussed. Resolved – Approved to comply with PKF Littlejohn suggested dates. Examination period begins Wednesday 3 June 2026 and ends Tuesday 14 July 2026 . v. The Bank Reconciliation (pro forma PKF) (Appendix D) was Discussed - Resolved – Approved . vi. The Variances (pro forma PKF) (Appendix E) was Discussed - Resolved – Approved . vii. The Bank Mandates: standing orders and direct debits Resolved – Approved as follows: - Sky mobile £5 - ICO £47 - LLOYDS CORP CREDIT CARD £3 monthly fee plus variable purchases - Microsoft £12.10 monthly Office subscription (Credit Card) - Unity Bank £7 monthly charge - EPSON £19.49 for May (500 pages to cover ACM/OCM/APMs) £12.99 from June (300 pages)	RFO

- TOTAL ENERGIES Variable usage. 12 Month Full Green Tariff Contract
127.38p daily standing charge
Unit Rate per kWh 23.85p
- YU Energy Retail Variable until July 2027 (2000113803 only)
2000113804 remains on the mandate list but is no longer active
(sensor element no longer charged)
- Standing Order Mowerman £420.64

viii. **Resolved – Approved April 2026 income** as follows **accurate:**

Income April 2026				
Date	By	Payer	Reason	Amount
16/04/2026	BACs	NNC Finance	Precept	£33,390.00
Total income up to 01.04.26 – 30.04.26				£33,390.00

ix. **Resolved - Approved April 2026 expenditure** as follows **accurate:**

Expenditure April 2026				
Date	By	Payee	Reason	Cost
01/04/2026	DD	Epson	Monthly subs	£16.99
07/04/2026	SO	Mowerman	Grass cutting	£420.64
09/04/2026	DD	Yu Energy	Streetlighting Mar 26	£188.41
16/04/2026	CC	Boards Direct CC	Noticeboard VH	£118.80
16/04/2026	CC	Norton CC	Anti-Virus Yr 2 Subs	£39.99
16/04/2026	CC	Microsoft CC	Microsoft Office Subs	£12.10
16/04/2026	CC	Lloyds CC	Monthly Fee	£3.00
21/04/2026	BACs	HMRC	PAYE contribution	£334.56
21/04/2026	BACs	Dainty	Planter's maintenance	£319.53
21/04/2026	BACs	Davies	New Defib	£864.00
21/04/2026	BACs	NCALC	DPO	£14.40
21/04/2026	BACs	NCALC	NCALC Memberships	£508.86
21/04/2026	BACs	NCALC	Internal Audit	£366.91
21/04/2026	BACS	Eon	Streetlight repair	£42.00
21/04/2026	BACS	LH Village Hall	Defib hosting 26/27	£50.00
21/04/2026	BACS	Clerk	Travel April 26	£37.80
30/04/2026	DD	Sky	Mobile April May	£5.00
30/04/2026	DD	Epson	Printer subs	£16.99
30/04/2026	DD	Unity	Fee	£7.00
Total expenditure 01.04.26 – 30.04.26				£3,366.98

x. **Resolved - Approved:**

Credit card expenditure:

- Boards Direct: Noticeboard VH £118.80
- Norton: Anti-Virus Yr 2 Subs £39.99
- Microsoft: Office Subs £12.10
- Lloyds: Monthly Fee £3.00
- Hi-Vis vests x 30 £37.88 (ex VAT)
- Cheapest Print Online NP Info £23.00
- Microsoft subs DD £21.10
- Lloyds: Monthly Fee May £3.00

New BACS payments due:

- Clerk travel expenses April £18.90
- Planter Q1 plants £43.45
- VAS fixings £26.99
- Land Registry search fee £7.00
- LHPC meeting refreshments £22.06

	f. APM and NP info evening refreshments £134.83 g. VAS units £6876.71 h. ICO membership 2026/27 (due June 2026) £47.00 i. CAN PNRP workshop travel expenses £13.50 (30 miles @ 45p/mile) ii. Resolved - Approved: April 2026 Bank Reconciliation as follows accurate: <table border="1"> <tr> <th colspan="3">Apr-26 Bank Reconciliation</th></tr> <tr> <td>Opening balance</td><td>Apr-26</td><td>£18,373.63</td></tr> <tr> <td>Total income</td><td></td><td>£33,390.00</td></tr> <tr> <td>Total expenditure</td><td></td><td>£3,366.98</td></tr> <tr> <td>Closing Balance</td><td>Apr-26</td><td>£48,396.65</td></tr> <tr> <td>Opening balance at</td><td>Apr-26</td><td>£18,373.63</td></tr> <tr> <td>Total income</td><td></td><td>£33,390.00</td></tr> <tr> <td>Total expenditure to</td><td></td><td>£3,366.98</td></tr> <tr> <td>Closing balance to date</td><td>Apr-26</td><td>£48,396.65</td></tr> <tr> <td>Checked against statement at</td><td></td><td>£48,396.65</td></tr> </table> iii. Resolved - Approved: Council insurance renewal with Zurich at £1091.39 (3 year tie in). iv. Resolved - Approved: Model Standing Orders v. Resolved - Approved: Model Financial Regulations. vi. Resolved - Approved: Financial Risk Assessment and Management policy. vii. Resolved - Approved: Code of Conduct. viii. Council's Code of Conduct in acceptance of the standards contained therein. Signed – Received from all Councillors.	Apr-26 Bank Reconciliation			Opening balance	Apr-26	£18,373.63	Total income		£33,390.00	Total expenditure		£3,366.98	Closing Balance	Apr-26	£48,396.65	Opening balance at	Apr-26	£18,373.63	Total income		£33,390.00	Total expenditure to		£3,366.98	Closing balance to date	Apr-26	£48,396.65	Checked against statement at		£48,396.65	
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26.15	Policies Resolved - Approved: Defer review and resolution of the following policies to October 2026: - General Risk Assessment - Recruitment - Family Friendly (new) - Complaints/Compliments procedure - Biodiversity (new) Resolved - Approved: Defer review and resolution of the following policies to July 2026: - IT Policy - Data/GDPR included	Clerk																														
26.16	Planning Link to the North Northants Planning Application Portal i. Noted no new applications received. ii. Updates to applications discussed: a. Home Farm - Planning Enforcement team (PET) response. Planning Enforcement have been advised of further developments. PET visit has taken place but no manufacturing evident. Resident has been advised that prior to any change of use an application must be submitted. b. Furnace Lane – agricultural application 26/00174/AGD update received on works. Resolved – Approved to submit objections to the application based on environmental issues and flood risk to Little Harrowden residents living on Furnace Lane.	Cllrs Davies & Blood																														
26.17	Belgrove Park i. Monthly assessment of Belgrove park received. Actions noted: Poppies on bench repainted.	Cllr Cotter																														

	Fence rails re-affixed. Bolt cover on slide replaced. Fence post (meadow entrance) requires remediation. Cllrs Cotter & Davies to investigate (repair or replace). ii. Resolved – Approved 7am 22nd May 2026 to begin hardcore shingle removal. iii. Request for skate park in Little Harrowden discussed. Received from young resident via Rt Hon Stuart Andrew MP. Resolved – Approved to include this for discussion when arranging the Focus Group sessions to identify age appropriate village improvements for older young people.	
26.18	Village Hall Update on Village Hall meetings, activities and received: i. Village Hall report: Next meeting Monday 18th May. Summer menu has begun for the Thursday café which is proving to be popular still with regular weekly raffle. Work will recommence on the flat 01.06.26: • new kitchen, bathroom, flooring • redecoration throughout • Estimated completion date end of June New lighting fitted in and out of main building. Energy audit assessment to identify money saving improvements. Lemon booking system successful with the Hall is seeing an increase in bookings. ii. HM Land Registry: no update. iii. Police, Fire Safety visits and talks outstanding. Basic non certificated First Aid training including CPR and defib elements: £200 for a three hour session plus travel expenses with approximately 10-12 participants. Deemed too expensive for the number of beneficiaries. Cllr MacKay to contact East Midlands Ambulance next. Cllr Blood to update the Village Hall Committee, suggesting they run their own with residents paying to attend.	Cllrs Blood & Mackay
26.19	Police Matters i. No update received, all items pending, on the following: a) PLR and Neighbourhood Watch activities. b) Immediate Justice programme. ii. Crime reports: April outstanding.	Cllr Davies / Clerk
26.20	Highways, Speeding and VAS i. Update on speeding data received as follows: Hilltop: Average speed at 39mph 85th percentile up 2.6mph since Feb report to 46mph Vehicles per hour volumes in the morning marginally lower BUT increase in afternoon rush hour traffic. Max speed was clocked at 90mph. Hardwick Rd: No material changes in speeds observed since last month. Average speed up 0.2mph to 30.3mph. Non-Easter volumes in the afternoon rush hour have shown marginal reductions; remain above 400/hour. New VAS Signs: have been erected on both Hardwick Road and Wellingborough Road. The old sign from Hardwick Road has been placed on Hilltop, facilitating data observations for both outbound and inbound traffic. Orlingbury Road: Data 11/3-14/4 Average speeds have increased over Feb/Mar. Inbound up 0.6mph to 26.5. Outbound up 0.3mph to 30.2. 85th percentile up 1mph on both inbound and outbound traffic to 31mph & 35mph respectively The percentage of vehicles speeding was also worsened to 18% Inbound & 44% Outbound, both up 3ppt	Cllrs Cotter & Blood

	Volumes per hour have shown a marginal reduction in both directions. Total volume of vehicles outbound is 50% higher than inbound, driven by high afternoon rush hour 400 vehicles per hour. ii. Update on Community Speed Watch (CSW) received: - NP survey showed speeding was a big concern but at the public information no one volunteered. - Very willing bank of volunteers but the number of sessions need to be limited until more volunteers are recruited. - Sessions are making a difference to slow drivers. - This week 14 vehicles recorded speeding with one driver recorded at 85mph in a 40mph zone. - New schedule will be published from 01.06.26 to 30.09.26 with no sessions 17.07.26 to 10.08.26. - Huge thank you given to the CSW team of volunteers. iii. No Parking – Turning Circle: monitoring has shown that two vehicles are using the area for parking but not blocking the turning circle. Councillors have witnessed parents doing three point turns on Main Street. Request for Primary School to remind parents of the danger of three point turns outside the school.	
26.21	Neighbourhood Plan (NP) Update on Public Information Evening received as follows: 60+ residents in attendance with numerous village groups speaking. - Parish Nature Recovery Plan has 11 volunteers on the steering group. - Public consensus that a small new development is acceptable. Resolved - Approved to publish updates on land and developer responses and list of PC pecuniary interests with residents prior to completion and publication of NP draft one. Noted: request to include stipulations on types of industry and preferred locations as part of development plan within NP draft one.	Cllr Grout
26.22	Clerk's Report i. Update received on NNC Local Transport Scheme: - No decision to date. - Local meetings to be delivered in every parish to discuss local needs. - Ward Councillor feedback identified that provision of footpath to Gt Harrowden is increasing in priority ii. Resolved - Approved Clerk overtime: April 2026 32 hours; allocation NP. iii. Update on memorial bench in Belgrove Park received – Little Harrowden Primary School requested installation in the churchyard. iv. Forest School request – lower meadow. Pending. v. LHPC Contact Us page – Village Hall bookings weblink. Pending. vi. Resolved - Approved installation of Bird boxes – Hilltop bus stop. Resident to supply, maintain and install. vii. Resolved – Approved: - Land Registry title search fee £7. - Cllr Davies to notify resident and Greatwell Homes of legal requirement to remove illegally dumped tree waste in Belgrove Park. 30 calendar days to remove. Cllr Brown to contact Greatwell homes if no response received within deadline. viii. Resolved - Approved to escalate notifications of overgrown vegetation in Town Close to Cllr Brown. ix. Update on Fix my Street submission re hedgerow to Gt Harrowden village exit received: complete. x. Update received on Wrenn School Bus cancellation. Some parents have had the transport issues resolved but there are parents who remain without transport. Summary of response re: students without transport: - Eligibility for free home to school transport cannot be confirmed generically. Entitlement depends on factors including nearest suitable school with available places, distance, route safety, and individual family circumstances. - Whilst Sir Christopher Hatton is the nearest school, it is oversubscribed. Eligibility for transport to Wrenn may apply where nearer suitable schools have no available places. - Pupils from low income families/free school meal entitlement may qualify for free transport under the	Clerk

	Extended Rights policy. - Where pupils are not eligible for assistance parents are responsible for paying/arranging for transport. - Limited spare capacity available in existing contracted transport to Sir Christopher Hatton. - Additional capacity or routes may need to be commissioned if demand increases. - Work is ongoing with Public Bus team re: a public bus service to Wellingborough. - Parents encouraged to submit applications to the above as soon as possible due to limited time remaining to assess eligibility and commission transport provision before the end of term.	
26.23	Defibrillator Defib Status assessment complete and uploaded to The Circuit. No actions noted.	Cllr MacKay
26.24	Correspondence and Village Updates No correspondence received.	Clerk
26.25	Items for information or next agenda i. Public Spaces Protection Order: Request for PC response to application for a public spaces protection order (PSPO) on Hillside, Little Harrowden discussed. Map and prohibitions list shared. Public consultation complete with overwhelmingly positive support for the gating from residents noting numerous issues with fly-tipping and ASB. LHPC confirmed historic full support with no objections to the installation. ii. CAN Parish Nature Recover Plan: Several volunteers have expressed an interest in joining the working group. Questions raised: a. Will the Parish Council pay for expenses and/or room hire? - Room hire would be arranged through the PC; the VH Committee may agree to continue to provide a room (committee) FOC due to the village wide community benefit. - Would the PC fund easy wins (eg, hanging baskets, bird boxes through the village) through the grant funding budget? For bigger projects, we can look for grants and pots of money. - Whilst the PC does have a budget for grants it is very small and requires a clearly defined plan and budget for resolution. Clerk recommended applying for external grant funding for both small and major project applications but grant application can be discussed if submitted. The Clerk will add the above for discussion/resolution at the next ordinary council meeting. Please submit July agenda item requests by no later than 9am, Wednesday 01.07.26.	Clerk
26.26	Date of Next Meetings: Ordinary Council Meeting June: Cancelled. Ordinary Council Meeting July: 8th July 2026, 7.30pm at Little Harrowden Village Hall Ordinary Council Meeting Sept: 9th September 2026, 7.30pm at Little Harrowden Village Hall Ordinary Council Meeting Oct: 14th October 2026, 7.30pm at Little Harrowden Village Hall Ordinary Council Meeting Nov: 11th November 2026, 7.30pm at Little Harrowden Village Hall Ordinary Council Meeting Dec: 9th December 2026, 7.30pm at Little Harrowden Village Hall Ordinary Council Meeting Jan: January 13th 2027, 7.30pm Little Harrowden Village Hall Ordinary Council Meeting Feb: February 10th 2027, 7.30pm Little Harrowden Village Hall Ordinary Council Meeting Mar: March 10th 2027, 7.30pm Little Harrowden Village Hall Ordinary Council Meeting Apr: April 14th 2027, 7.30pm Little Harrowden Village Hall	
Meeting closed 21.33		

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Little Harrowden Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	27 th April 2026
Year ending:	31 March 2026	Date audit carried out:	19 th , 20 th , and 27 th April 2026

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chair of the Council:

I completed the year-end audit review of Little Harrowden Parish Council remotely between 19th and 27th April 2026. I would take this opportunity to thank Sylvia for her prompt responses to my enquiries.

I reviewed the information available on <https://littleharrowdenparishcouncil.gov.uk/>

I was able to access the majority of documents on the website and was provided additional documents by the Clerk by e-mail. We also had a zoom meeting to discuss some of the questions and responses provided. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I would like to point out the following which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- The value of the agreed precept and budget values were not minuted. The minuting of the final agreed values is important to ensure councillors, the Clerk, and the public are clear what the final decision was and to prevent any misunderstandings which can happen when there have been a number of versions of the budget published, and changes made at meetings.
- The minutes are not clear as to what order the individual documents within the AGAR were approved, therefore it is not possible to confirm whether the requirements of the Accounts and Audit Regulations 2015 were met.

I have ticked 'not covered' to statements F, and K, and 'not applicable' to statement P of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself exempt from a limited assurance review in 2024/25
- The Parish Council is not a trustee.

I have ticked 'no' to statement O of the Internal Audit Report for the following reasons:

- The Parish Council has not adopted an IT Policy. A template policy can be found in the Practitioners Guide (link at bottom of report) under item 5.122.

I was able to answer 'yes' to all other relevant questions and have signed the Return as required.

Yours sincerely,



Mrs Kirsty Buttle
Internal Auditor to the Council
07985 203029
kirstybuttle@hotmail.co.uk

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	28657	41982
2. Annual precept	30850	31800
3. Total other receipts	11047	11772
4. Staff costs	5040	10545
5. Loan interest/capital repayments	0	0
6. Total other payments	23532	56635
7. Balances carried forward	41982	18374
8. Total cash and investments	41982	18374
9. Total fixed assets and long-term assets	308299	330572
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://northantscal.gov.uk/practitioners-guide>.

Annual Internal Audit Report 2025/26

Little Harrowden Parish Council

www.littleharrowdenparishcouncil.gov.uk

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

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

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

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

19/04/2026

20/04/2026

27/04/2026

Kirsty Buttle CiLCA

NORTHANTS CALC LTD
INTERNAL AUDIT
SERVICE

Signature of person who carried out the internal audit

K. Buttle

Date

27/04/2026

*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).

Appendix B

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Little Harrowden 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
			✓
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.

Appendix C

Section 2 – Accounting Statements 2025/26 for

Little Harrowden Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	28,657	41,982	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	30,850	31,800	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	11,047	11,772	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	5,040	10,545	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	23,532	56,635	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	41,982	18,374	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	41,982	18,374	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	308,299	330,572	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.

Appendix D

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** be included in the AGAR – and will also agree to Box 7 where the accounts are on a cash and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority: **Little Harrowden Parish Council**

County area (local councils and parish meetings only): **North Northamptonshire**

Financial year ending 31 March 2026

Prepared by (Name and Role): **Sylvia Tilaks, Clerk & Responsible Finance Officer**

Date: **20/04/2026**

	£	£
Balance per bank statements as at 31/3/2026:		
account 1	£18,373.63	
account 2		
account 3		
account 4		
[add more accounts if necessary] account 5		
account 6		
account 7		
account 8		
		£18,373.63
Petty cash float (if applicable)		£0.00
Less: any unpresented cheques as at 31/3/2026 (enter these as negative numbers)		
item 1		
item 2		
item 3		
item 4		
[add more lines if necessary] item 5		
item 6		
item 7		
item 8		
		£0.00
Add: any un-banked cash as at 31/3/2026		
		£0.00
Net balances as at 31/3/2026 (Box 8)		£18,373.63

Appendix E

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

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

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• variances of £100,000 or more require explanation regardless of the % variation year on year;

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

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	28,657	41,982				required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	31,850	31,800	-50	0.16%	NO		
3 Total Other Receipts	11,047	11,772	725	6.56%	NO		
4 Staff Costs	5,040	10,545	5,505	109.23%	YES		Additional overtime hours resolved and approved to cover agreed project work, associated grant fundraising applications and to facilitate the Neighbourhood Plan operation. Clerk wage for 25/26 LO2 Scale point 20 £16.90/hour. Contracted hours 35pcm. 326 hours overtime (contracted annual 298) £5509.00
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	26,532	56,635	30,103	113.46%	YES		Reserves amount deemed too high by PC; resolved to improve facilities for older children with zip wire paid from reserves. Brought forward costs for footpath remediation and telephone box library improvements due to contractor and weather issues. Grant application for climbing wall successful. Outstanding expenditure for footpath remediation (brought forward from 24/25) £2880 Festive Lighting project (brought forward from 24/25) £790 Climbing wall (grant) £8640 Zip Wire (older child improvements) £17724 Total £30,034 (13% variance in total expenditure)
7 Balances Carried Forward	39,982	18,374				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	302,924	330,572	27,648	9.13%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		