

**MINUTES OF MEETING OF CULWORTH PARISH COUNCIL GENERAL MEETING
held on Thursday 12th June 2025 at 7.30pm pm in the Village Hall**

Present:

Andrew Wilby (AW)	Chairman
Andrew Field (AF)	Councillor
Jose Rowling (JR)	Councillor
Amy Harrison (AH)	Councillor
Clive Waller (CW)	Councillor
Gary Denby (GD)	Parish Clerk

Public: Cllr Alison Eastwood West Northamptonshire Council (WNC)
Martin Rowling
(Total 9) Chris Harrison

Welcome to members and public by AW

1. Apologies received: Cllr Rob Stewart (RS)
Cllr Catherine Ruffley (CR)
2. Receive Councillors' Declarations of Interested forms (to be returned in 30 days)
To be scanned and uploaded to Parish Council web site and forwarded to WNC **GD**
3. Councillor declarations of interest & dispensations in the following agenda items
AH with regards to item 7.2 below.
4. Receive minutes of the meeting held on **15th May 2025 Annual Meeting** as an accurate record of the Parish Council official acts and decisions. Councillors agreed that 12.1 election of the Vice Chairman should be after the 'Interested Parties' header (not elected). Proposed by CW, seconded by AM and agreed by Councillors present.
5. Receive reports and minutes from the **Annual Parish Meeting** held on 3rd April 2025.
Carried Forward **GD**.
6. **Public Concerns** (prior notice the the Chair or the Parish Clerk is recommended)
- 6.1 AE reported that subsequent to the May elections she now has 31 villages in Rural South Northamptonshire ward, alongside Cllr Charles Manners and Cllr David Smith. AE is attending an HS/2 liaison meeting tomorrow (13th June), the first since 31st January.

The new Reform Councillors are having their inductions, resulting in knock-on delays for Planning and other council services. AE has been elected WNC Chair of the full Council for 2025-26:- westnorthants.moderngov.co.uk/mgCommitteeDetails.aspx?ID=142 and is working with the Reform Leader Mark Arnull.
7. **Matters Arising** from previous Parish Council minutes
- 7.1 Ref 8.1: Update on requesting an updated Tree report for the Parish
JR reported that she sent the Clerk the link two days ago **GD**
- 7.2 Ref 8.4: Update on small scale tree works on the cricket field. Pending **AF**

7.3 Ref 9: Update on generating a new unmetered supply certificate for street lighting

The Clerk has obtained 2 and 3 year quotations and an explanation of who Valda Energy are, as recommended by your current broker Clear Utility. This is for your current energy certificate, which needs to be updated, which may take quite some time:-

Valda Energy street light electricity 24 months: £2,679.16 pa + VAT

Valda Energy street light electricity 36 months: £2,742.00 pa + VAT

The current budget (Jan 2025) for an unmetered supply is lower than this at £2,061.

In Feb 2025 the council had contracted a better 1 year contract with Tomato Energy; this was subsequently blocked by the Energy Ombudsman! This put the council outside of its Yu Energy contract, with a significant increase in costs. We are advised that YU Energy have no further interest in unmetered supplies (for street lights). Hence the Clear Utility Solutions recommendation above, for Valda Energy.

Councillors agreed to proceed with the two year contract with Valda Energy, in times of an extremely unstable energy supply market **GD**.

7.4 Ref 18: Councillors' availability for N-CALC training courses (June numbers limited)
None noted.

8. Culworth Burial Ground update – Nothing to report

9. Community Hill Field Trust (CHFT) update

AW reported briefly on progress, with the CHFT presenting a draft document to the Village Hall Committee for their approval. This will likely lead to a closed session at the end of the next Parish Council meeting, to consider its financial implications and liabilities, in progressing a new village hall on the allocated space on the cricket field.

10. Update on the Cricket Field wall after removal of ivy

JR reported upon the inside of the cricket field wall, to the right side of the entrance, as having loose stones which is in need of re-pointing. She has sent a contact to the Clerk (Steve Smith, without any contact details).

11. Review of the Council's delegation arrangements, with suggestions:-

11.1 Independent Finances Officer - maybe CR? Account Signatories: Chair + AH + JR?
JR is able to authorise council payments, from her previous duties as Parish Clerk.

A Finance Committee was considered, comprising the Chair + Vice Chair + two more, balancing experience and practicalities. This will have a busy year, regards the new Clerk remuneration and liaising with CHFT and its activities. **TBA**.

11.2 Planning Committee – **RS + CW + AF** are willing. Agreed. Planning training?

11.3 Play Area safety checks weekly - CW is willing. A diary needs to be used to record checking activities and findings by date, should the need arise. Agreed

11.4 Monthly defibrillator checking - CR was reported as willing. Agreed.

11.5 Occasional village trees and footpaths - RS is willing. Agreed.

11.6 Occasional assistance with Burial Ground - JR + AF willing; Lighting check – AF Agreed.

- 11.7 Ad hoc village maintenance - CW (lead)+ AF + RS willing. Agreed.
- 11.8 Liaison with school - AH willing; church AF willing; Agreed.
- 11.9 CHFT liaison. AW willing; Agreed.
- 11.10 Cricket club - JR willing (also the club's Secretary); Agreed.
- 11.11 HS/2 liaison (Teams Meetings) JR is the present contact. AW + CW willing...
- 11.12 Police Liaison Rep AF has experience of this area and is willing. Agreed.
- 11.13 A new role in Parish Communications with Parishioners – AH is promoting this
First draft distributed, for consideration by Councillors **ALL**.
- 12. Data Protection Officer feedback on chat groups and declarations of interest
Awaited, also encompassed by 11.13.

13. Agree upon Parish Council meeting dates for 2025-26 – see APPENDIX A

These have more frequency, to assist the new Councillors. Approved by all Councillors present. [NOTE: The June date had to be moved to **Thu 12 June**, to allow for the Internal Audit to complete; the July date has had to be moved to **Mon 14 July** to facilitate Councillors' attendance. Other dates are as planned.]
Proposed by AW and agreed by all Councillors present.

14. Correspondence received by Councillors

- 14.1 26 May: N-CALC mini eUpdate 23/05 – Annual Meetings; Local Council Vacancies
- 14.2 26 May: Clerk needs to adjust next meeting date to allow audit considerations
- 14.3 28 May: Need to re-register web site address now urgent culworthparishcouncil.gov.uk
- 14.4 30 May: Chair update on accident risk on Banbury Lane
- 14.5 2 Jun: Clerk supplied Internal Audit report with respective finances and summaries
- 14.6 2 Jun: Summary of Councillor interests in delegated appointments
- 14.7 2 Jun: Clerk recommendation to approve CuttleFish renewal of .gov.uk immediately
- 14.8 5 Jun: Details on a Parish Council specific Payroll system Way2PAYe from £215 pa
- 14.9 5 Jun: First draft AGM minutes to Councillors for possible adjustment
- 14.10 7 Jun: N-CALC mini eUpdate 06/06 – Return of Online Meetings; Basic DBS checks
- 14.11 12 Jun: AE distribution of WNC draft monthly meeting report:-
Leadership, Transparency, and the Responsibilities of a New Administration

15. Planning (items available at wnc.planning-register.co.uk + Advanced Planning + Parish)

- 15.1 2024/2800/OUT: Extension to existing barn to form living accommodation for pub owners and / or staff at The Red Lion, High Street OX17 2BD by 1 July. Councillors supported this application. Pending.
- 15.2 2024/2589/FULL: New agricultural barn, new track and access to land adjacent to Peas Furlong, Sulgrave Road by 14 June. Councillors Objected to this application on grounds of its dangerous access on the brow of a hill within a National Speed Limit (60 mph) area. Approved 5 June 2025.

- 16.** Review and refresh the Parish Council Governance Documents held publicly at:- www.culworthparishcouncil.gov.uk/community/culworth-parish-council-18681/policies-etc
- Parish Council **Standing Orders** 2025 update (22 pages);
 - **Codes of Conduct** 2021 (14 pages)
 - Equality Statement 2022 (1 page);
 - Burial Ground Policy 2022 (5 pages)
 - NALC **Planning Guide** 2025 (66 pages)
 - NALC **Good Councillor** guide (99 pages)
 - **NEW** Public Complaints Procedure 2025 (4 sides)
 - **NEW** Culworth Policies and Procedures (Bullying, Data, Planning, Social Media...)

The Policies and Procedures document has a final section limiting involvement with Social Media, from adverse experiences of Moreton Pinkney Parish Council. This may oppose some of the new aims of Parish Communications (11.3 above). Its adoption was therefore held-off, pending further discussions. All other documents were accepted.

17. Audit and Accounts

- 17.1 Receive April and May bank statements from the Unity Trust accounts
31/05/25: Current T2: £17,389.12
07/06/25: T2: £17,389.12; Saver 5856: £55,777.08; CHFT 5869: £4,410.31
- 17.2 Consider budget update to the end of the financial year 2024-25, reconciled to above
See APPENDIX B.
- 17.3 Review the Parish Council Financial Risk Assessment (Assets section added)
Approved by Councillors.
- 17.4 Review the Parish Council Asset Register – may need to add cricket nets?
This may have been authorised at last year's audit – to be checked **GD**.
- 17.5 Review the Parish Council subscription to other bodies (N-CALC, SLCC, ACRE..)
the new Parish Clerk may appreciate the support of SLCC
- 17.6 Consider N-CALC Internal Audit report from Gill Wells 29 May 2025, See APPENDIX C

The Clerk supplied evidences to the Auditor of his full declaration to HMRC of his Culworth Parish Council income, included as one of four sources as a Sole Trader, subsequently fully taxed by HMRC without query. The Clerk will declare all income for the current year via 12payroll.com, in order to obtain a P45 form at his termination of employment in the Autumn. The system will be regularised by the new Parish Clerk.

Councillors considered that they may have approved the addition of the cricket nets to the asset register at last year's audit. Clerk to verify this and make adjustments **GD**.

The Internal Auditor does not appreciate the relationship between the CHFT and the Parish Council and that this Service Agreement was lawfully set-up to enable the reclaim of VAT, with the Sports England grant being supplied to the Parish Council. The associated assets belong to the parish Council, so VAT may be properly reclaimed. APPENDIX D has a further CHFT explanation.

- 17.7 Consider and approve Internal Audit documentation
Section 1 & Section 2 of Council's Annual Governance & Accountability Return (AGAR) for the year ending 31 March 2025. Considered by Council who approved their sign-off by the Chair and Clerk-RFO. See APPENDIX E

Notice of Public Rights and Publication of Annual return noted. See APPENDIX F.

- 17.8 Consider Valda Energy lighting contract 2 years on existing MPAN: £2,697 pa (2024-25 expenditure £2,061; out of contract maybe x2; budget Jan 2025 was £1,100).
Councillors approved the start of a two year contract **GD**.

- 17.9 Consider N-CALC advertisement and rates for a **Replacement Clerk (Autumn 2025)**

The current draft advertisement is to be circulated for comment **GD**.

The Parish Council web site is becoming dated, particularly with regards the list of Councillors, declarations of interest etc. Joanne Wilby will likely assist with this, if asked (having previously supported the site), to reduce the loading upon the current Clerk **GD**.

- 17.10 Update on opening an additional Parish Council savings account for Christmas bazaar

The Clerk will seek to add an additional interest bearing Saver Account to the Parish Council's Unity Trust accounts **GD**. There is a concern that this should not become a commercial venture, taking income from stall holders... who would then own the residual funds, or pick-up any event losses?

Consideration was given to allocating a Recreations Reserves Pot, for expenditures on such public events. This would be better than keeping such funds within a personal account. S137 funding might also apply here? How might such events be presented within the Parish Council accounts and be regarded by its insurance?

Regarding this event's particulars, is £300 for a brass band appropriate for a winter event (who will be outside to listen to it, especially is spread over different venue site? Lights are not needed. Such matters might be considered by the Finances Committee, to which the organiser can be invited. Parish Council insurers may need to be notified of the event?

- 17.11 Consider and approve the Parish Council payments listed below.
Payments proposed by AH, seconded by AF and agreed by all Councillors present.

Description / Power	Amount	VAT	Total
Cuttlefish Parish Council web site culworthparishcouncil.gov.uk domain renewal to 4 June 2026; Clerk email address clerk@culworthparishcouncil.gov.uk to 31 May 2026 (retrospective) <i>Local Government Act 1972, Section 142 Local Government Info</i>	£75.00 £35.00	£22.00	£132.00
JGP MK Ltd for CHFT professional services for cost plan for alternative timber framed facility (Inv 232/09/557 6 Feb 25). <i>Local Government Act 1972, Section 133 Parish and Community Buildings</i>	£1,400.00	£280.00	£1,680.00
Culworth Village Hall hire 7 meetings at £18: 9/5, 17/6, 18/7, 12/9, 14/11/24, 9/1, 13/3/25. <i>Local Government Act 1972, Section 133 Parish and Community Buildings</i>	£126.00	-	£126.00
Roger Smith mowing of Burial Ground x2 May; strim BG x3; Mow-strim Play Park 1 st & 14 th May (Inv 861) <i>Open Spaces Act 1906, ss.9 and 10</i>	£196.00	-	£196.00
Texprep Newsletters x80 May 2025 (Inv 27450)			

<i>Local Government Act 1972, Section 142 Local Government Info</i>	£40.30	-	£40.30
Wave Anglian Water for Pavilion 16 Feb to 15 May 2025 (15074174) <i>Local Government Act 1972, Section 133 Parish and Community Buildings</i>			
Gary Denby Parish Clerk gross remuneration and expenses (4 weeks) including home office expenses 15 May – 11 June 2025 Defibshop replacement Mediana A15 Defibrillator Pad <i>Local Government Act 1972 Appointment of Staff s.112</i>	£258.72 £28.60 £79.95	£15.99	£287.32
Yu Energy Street lighting electricity charges 01 – 31 May 2025 (DD) 360 p/day standing; 47.5 p/kWh (Inv 023873591). Out of Contract <i>Highways Act 1980, lighting functions s.98</i>	Night £127.58 Day £41.85 Stand £111.60	£6.38 £2.09 £5.58	£295.08
Transfer of PC T2 Funds to make CHFT saver account 20425869 reconcile with report 24 July 2024 having a surplus £14,118. Replace £272.94 which Unity Trust bank removed, to prevent our going over-drawn.			TBA

18. Items for the next Parish Council agenda. None.

- 18.1 The verge outside Bridge House / Eydon End Cottage on High Street can no longer be maintained by the nearby resident. Our contractor Cartwright is to be asked to include this in their regular mowing **GD**.
- 18.2 Might a Zebra Crossing be beneficial to the village, where young children and parents cross to access the school path? Would it be too close to the road junction to be viable?
- 18.3 Might due appreciation be given to Tim Scott for his assistance with village hall mowing these past thirty years? To be passed to the Village Hall Trust for consideration.
19. Date of next meeting: **MONDAY 14th July, 7pm** in the village hall

.....
Chairman

.....
Date

Meeting closed at 9.20 pm

APPENDIX A: Revised Parish Council Meeting Dates for 2025-26

Culworth Parish Council Meeting Dates for 2025 - 26 , revised

Generally on the 1st Thursday of the month
at 7pm in the Village Hall, **unless otherwise stated.**

~ ~ ~ ~ ~ 2025 ~ ~ ~ ~ ~

15th May **Annual General Meeting of the PC**
(6 weeks) (1st May: local elections)

12th June **(4 weeks) Finalise Internal Audit**

Mon 14th July **(4 weeks)**

NO AUGUST MEETING

4th September **(8 weeks)**

2nd October **(4 weeks)**

6th November **Draft Budget discussions**
(5 weeks)

NO DECEMBER MEETING

~ ~ ~ ~ ~ 2026 ~ ~ ~ ~ ~

8th January **Budgeting and set Precept**
(9 weeks)

5th February **(4 weeks)**

5th March **(4 weeks) Pre-cricket season!**

2nd April **Annual Parish Meeting then the PC**
Review Accounts, prepare for Audit
(4 weeks) - a dual meeting date
(6th April: Easter bank Holiday)

14th May **Annual General Meeting of the PC**
(6 weeks) (4th May: Early Bank Hol)

Members of the public and press are welcome to attend

APPENDIX B: Reconciled Accounts for 2024-25 with associated budgets

Culworth Parish Council Expenditures for 2021-2025, budget 2025-26 against expenditures for 2024-25

Expenditure Item		Expenditure 2022-23 Audited	Expenditure 2023-24 Audited	Budget 2024-25	Expenditure 2024-25	Budget 2025-26
1	Grass Verge & Greens Mowing S96	£3,946	£1,499.00	£2,500	£1,030.25	£1,500
2	Tree / Footpath Maintenance	£880	-	£2,000	£122.00	£2,000
3	Subscription NCALC, SLCC + PoL	£456	£328.70	£600	£306.74	£1,600
4a	Electricity supply un-metered	£2,232	£1,021.01	£1,100	£2,061.83	£1,100
4b	Street light maintain & upgrade	£1,278	£1,361.00	£3,000	-	£1,600
5	Parish Council Insurance	£834	£885.07	£1,000	£957.26	£1,100
6a	Clerk salary 3.5 hrs / week + hols	£6,472	£2,773.57	£3,363	£4,721.64	£3,436
6b	Clerk / Office Expenses / Other	£969	£778.06	£800	£471.03	£500
6c	Clerk & Councillor Conf / Training	£282	-	£500	£42.00	£500
7a	Audit Int+Ext - N-CALC + LJ	£200	£707.00	£590	£924.00	£500
7b	N-CALC acting as DPO	£10	£10.00	£10	£12.00	£10
8	Village Hall rental	£117	£171.00	£300	-	£300
9	Burial Ground Maintenance	£643	£1,105.00	£800	£1,599.00	£1,600
10	Dog and litter bin maintenance	£1,274	£1,274.00	£1,000	£1,383.20	£1,500
11	Village Newsletter- Sec 142	£400	£302.70	£300	£279.76	£300
12	Village web site & maintenance - S142 Gov't Info	£220	£101.90	£445	£239.10	£1,100
13	Jubilee / Coronation RBL-Sec 137	£1,769	£0.00	£25	£25.00	£25
14	Miscellaneous contingency	-	-	£2,000	£12.95	£1,000
15	Citizens Advice Bureau	£100		£100	-	£100
16a	Cricket Field CHFT support	£114,288	£105.52	£100	£391.92	£500
16b	Cricket Field CHFT funding	-	£3,429.00		£17,892.09	-
17	Community Play Park fund-support	-	£75,000.00	£8,000	£3,131.00	£8,000
18	Rebuild reserves for new assets		-	£10,000	-	£15,000
19	VAT as a refundable expense	£25,307	£16,650.42		£3,255.72	
TOTAL EXPENDITURE (inc VAT):		£161,677	£107,502.95	£38,533	£38,858.49	£43,271
20	Precept request	£25,000	£37,000.00	£38,000	£38,000.00	£38,000
21	Burials & Monuments	£331	£1,376.10	£400	£985.00	£500
21	Bank Interest: CHFT & Ppark	£152	£426.30		£918.69	£500
22	Community Infrastructure Levy	-			-	-
23	Play Park grants		£62,614.86		-	-
24	Donations / awards	£130,681	£130.00		£5.10	£160
25	Recovered VAT	£16,428	£10,793.47		£15,723.48	£3,516
TOTAL INCOME		£172,592	£112,340.73	£38,400	£55,632.27	£42,676
Excess income over expenditure		£10,915	£4,837.78	-£133	£16,773.78	-£595

Culworth Parish Council

Receipts & Payments Account for the Year ended 31 March 2025

24-25

2023-24		2023-24
Receipts		
37,000	Parish Council Precept from WNC	38,000
1,371	Receipts from Burials & Monuments	985
135	Wayleave (+ unrepresented CAB + mug sales 23-24)	5
54,118	Sport England Grant (22-23) / HS/2 Grant (23-24)	0
0	Culworth Cricket Club	0
8,497	Culworth Community Park Fundraising	0
0	Community Infrastructure Levy	0
426	Bank Interest	918
10,793	VAT Recovered	15,723
£ 112,341		£ 55,632
Payments		
2,382	Street Lighting (power + replacement / maintenance)	2,062
1,499	Culworth Castle, Greens, Verges Maintenance	1,030
1,105	Burial Ground Maintenance	1,414
106	Cricket Field mowing & maintenance, inc annual lease	392
1,274	Dog Fouling Bins & Maintenance	1,383
0	Village Maintenance	0
0	Bus Shelter & Misc Repairs	0
0	Church Clock (Parish Councils Act 1957 1.2)	185
0	Tree / Footpath Maintenance	122
3,429	Cricket Field project support	17,892
75,000	Play Park project support	3,131
2,774	<i>Clerk's Salary</i>	4,722
680	<i>Administration Expenses</i>	399
303	<i>Newsletters and Reports</i>	280
102	<i>Website Fees</i>	239
171	<i>Hire of Hall</i>	-
885	Parish Council Public and Employer Liability Insurance	957
546	N-CALC, SLCC, ACRE Parish Online subscriptions	319
0	Training	42
500	External audit by PKF Littlejon	924
72	Bank Charges	72
16,650	VAT Recoverable	3,256
	Section 137 (max = £9.93 x 308 = £ for 2024-25)	
25	Royal British Legion / War Memorial	25
0	Mrs Keene appreciation	13
25		38
0	Section 142 (Citizen's Advice Bureau)	0
£ 107,502		£ 38,859
Summary		
42,532	Balance brought forward from last year	47,370
112,341	Add Receipts (above)	55,632
154,873		103,002
107,502	Less Payments (above)	38,859
£ 47,370	Balance carried forward to next year	£ 64,143
Represented by:		
31,442	Unity Trust Bank – General T2 Account	£1,623
6,783	Unity Trust Bank – Cricket Field Saver Account	£4,683
9,144	Unity Trust Bank – Community Park // Saver Account	£58,777
-	Less outstanding payments	-£940
£ 47,370		£ 64,143

Culworth PC Receipts and Payments 2024-25.ods

31/05/2025

12/6/25

APPENDIX C: INTERNAL AUDIT REPORT FROM GILL WELLS of N-CALC

Northants CALC IAS

Internal Audit Report

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

Name of council:	Culworth Parish Council		
Name of Internal Auditor:	G Wells	Date of report:	1 st June 2025
Year ending:	31 March 2025	Date audit carried out:	28 th May 2025

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:

By mutual agreement, I carried out the audit remotely, by means of e-mail followed by a virtual meeting with Gary Denby, Clerk to the Council, on an online platform.

I firstly examined the publicly available information displayed on the council's website including the council's policies, procedures, agendas, minutes, financial and other records.

I examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due process (ie compliance with the 'proper practices' as set out in the Practitioners' Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control and year-end procedures including the display of information including the exercise of public rights.

There are a few areas I wish to draw to the Council's attention for review, action or to be aware of, as necessary:-

- I remind the Council that it **cannot** reclaim VAT on works for an asset it does not own. For VAT to be reclaimed, the asset must typically be owned by the Parish Council, or at least the Council must have some form of financial interest in or control over the asset.

- **Ownership and Interest:** If the asset is owned by someone else (e.g., another public body or private entity), the Parish Council has no legal claim to the VAT paid on improvements or works carried out on that asset.
- **Control Over the Asset:** In cases where the Parish Council is only leasing or managing an asset, VAT recovery may still be complex and would depend on the terms of the lease or management agreement. If the works are part of an agreement where the Parish Council is responsible for the maintenance or upkeep (and the asset remains under its control), then there could be grounds for reclaiming VAT. However, if the asset is ultimately owned by another party, reclaiming VAT becomes much less likely.
- **VAT on Supplies:** For VAT to be reclaimed, the expenditure must be tied to activities for which the Parish Council can recover VAT, such as its public or community-based functions. If the Council is improving or maintaining an asset it doesn't own, then there would likely be no direct link to a VAT-eligible activity.

In essence, unless the Parish Council owns or has a qualifying interest in an asset, it cannot reclaim VAT on works done to it.

- Moreover, I urge the Council to reclaim any outstanding VAT sums due to it that it is eligible to claim as soon as possible.

-
- I noted, during the audit, that the Council had received penalty notices from HMRC for non compliance with the regulatory reporting requirements. Further, that whilst there were no payments through the accounts for tax or NI purposes (which can, of course, be a result of such liabilities being under the relevant thresholds), questions were raised when further information was provided as to how the employee's income was being reported through use of their sole trader account to notify income from this Council.

As the Parish Clerk is an employee of the Council, the council must operate Pay As You Earn (PAYE) under HMRC regulations & must:

- Register with HMRC,
- Deduct income tax and National Insurance Contributions (NICs),
- Report these regularly through Real Time Information (RTI) – even if nil,
- Provide payslips, P60s, and P45s as applicable.

I bring this matter to the Council's attention in order that the Council is aware of their obligations as an employer and to suggest that the authority check and / or rectify matters if there are any issues of non compliance as risks to the Council and the employee themselves could be significant, not least the cost to the authority of such penalties.

I would recommend the following urgent actions by the Council (the employer):-

- Immediate compliance review: The council must assess and correct current arrangements if required.
- Register for PAYE (if not already done).
- Submit accurate and timely RTI returns to HMRC (even if nil) to avoid penalties.
- Obtain training for both councillors and the Clerk about employment law & responsibilities to avoid risks.
- The Council should seek professional payroll and legal advice to resolve any potential historical non-compliance.

Useful Sources and References
Local Government Act 1972, Section 112

- As it is the start of a new Council term, I remind the Council that signatories on a parish council bank account should authorise transactions promptly when requested to do so by the Responsible Financial Officer to ensure the smooth and timely operation of council activities.
-
- Internal control is also vital for a parish council as it ensures the proper use of public funds, promotes transparency, and reduces the risk of errors, fraud, or mismanagement. Effective internal controls support compliance with legal and financial regulations, protect council assets, and help maintain public confidence. They also provide a clear framework for decision-making and accountability, enabling the council to operate efficiently and responsibly in the best interests of the community. I am pleased to see the Council has adopted a Risk & Financial Management Strategy.
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- I noted that there is no regular reporting of the bank reconciliation within the Council minutes - it is essential for a parish council to record officially the financial status of the authority regularly as it ensures that financial records are accurate, up to date, and in line with the actual bank balance. It helps identify discrepancies promptly, such as errors or unauthorised transactions, allowing for swift corrective action. Regular reconciliation also supports transparency, strengthens internal controls, and provides councillors with a clear understanding of the council's financial position, aiding informed decision-making and demonstrating good financial stewardship to the community. The Council illustrated robust budget & reserves planning during this period – well done.
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- A Parish Council must not include trust fund money in its own AGAR (Annual Governance and Accountability Return) accounting because the council holds such funds as a trustee and not in its capacity as a local authority. Trust funds are legally separate from the council's own finances and must be managed and reported independently in accordance with trust law. Including these funds in the AGAR would misrepresent the council's financial position and contravene proper accounting practices and legal responsibilities. I believe such figures belonging to the CHF Trust have been included in the Council's figures.
-
- The Clerk and I discussed that the website could benefit from a review of documents to ensure it is current and up to date. The parish council website should be kept up to date to ensure transparency, accountability, and effective communication with the community. An up-to-date website provides residents with accurate information about council meetings, decisions, finances, and local services, helping to build trust and encourage public engagement. It also ensures the council meets its legal obligations under accessibility regulations. Outdated or missing information can lead to confusion, complaints, and a loss of credibility.
-

- It was noted that the Council failed to meet the external auditor's deadlines for submitting the Annual Governance and Accountability Return (AGAR) 2023-2024. The council consequently faced additional charges from the external auditor for late submission & for work required to address non-compliance. These costs placed an unnecessary burden on the council's budget. Failure to meet the set deadlines can result in a public notice of failure being issued, which can damage the council's reputation and erode public trust. In worst-case scenarios, persistent non-compliance may lead to formal investigations, intervention by higher authorities, or legal action. It also reflects poorly on the council's governance and financial management, potentially affecting future audits, grants, or funding opportunities. I am hopeful that there will be no delay in meeting the requirements this financial period.
-

- The Clerk notified that they will be retiring from the Council later this year and I wish them well. I would advise that the Council seek immediate counsel from Northants CALC regarding the recommended minimum hours for a Council of this size, as well as any advice on advertising, recruiting, training and onboarding.

I wish the Council well as it embarks on a new term and take this opportunity to welcome Councillors, both old and new, to the sector.

Yours sincerely,



G Wells
Internal Auditor to the Council
gwellsinternalaudit@gmail.com

APPENDIX D: CHFT further explanation of the VAT recovery situation

Response to advisory notes identified by NCALC Internal Audit Report dated 1 June 2025 with regard to VAT

It is assumed that the advisory notes relate to the contracted work carried out on the Hill Field in 2023 and 2024 by the Parish Council supported by The Culworth Hill Field Trust ("CHFT") and funded by a mix of Parish Council ("PC") resources, a Sport England Grant and donations from the Village Hall Trust and the Culworth Cricket Club. No funding was provided by CHFT to the PC for these works.

Response to advisory notes

Ownership of / interest in / control of assets

The PC owns the freehold to the land on which the proposed new cricket pavilion and the actual new car park are situated. This land was "gifted" for a nominal sum of £1 by Mrs Trott, for the new Community and Recreation Facility and is shown on the PC's asset register.

The PC owns a long leasehold on the rest of the Hill Field, including the land on which the current pavilion is built. A license is granted to the Culworth Cricket Club for its use during the cricket season. The PC is ultimately responsible, however, for the upkeep of the current building and the surrounding cricket field.

VAT on supplies

The activity that the PC has engaged in is related to providing and enhancing community services - which is the mandated purpose of the PC.

Funding

The PC signed a services agreement with CHFT for administrative support in delivering the improvements to this land. However all contracting for works was directly between the PC and the contractors. The grant from Sport England was made to the PC. All funds were received by and paid out from the PC's bank accounts.

Summary

Legal advice was obtained from NCALC by the PC stating that providing that the Parish Council has a legal interest in the land it can legitimately claim VAT back on all the works. The PC has a land interest in all the land and property on which the above works were carried out. Both the PC and CHFT have relied on that advice. The services agreement with CHFT was worded on the basis of this advice.

PC / CHFT

3 June 2025

APPENDIX E: SIGNED SECTION 1 and SECTION 2 SGAR RETURNS 2024-25

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

CULWORTH PARISH COUNCIL

ENTER NAME OF AUTHORITY

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 2025, that:

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

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

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

12/06/2025

and recorded as minute reference:

Minutes of Meeting 250612/1707

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

Chair

Clerk

SIGNATURE REQUIRED
Chair
Clerk

www.culworthparishcouncil.gov.uk/community/culworth-parish-council-18681/documents/

Section 2 – Accounting Statements 2024/25 for

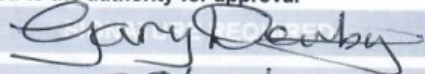
CULWORTH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	42,532	47,370	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	37,000	38,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	75,341	17,632	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	3,552	5,193	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	103,951	33,666	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	47,370	64,143	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	47,370	64,143	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	106,511	106,511	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	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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


Date 28/05/2025


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

12/06/2025

as recorded in minute reference:

Minutes of Meeting 250612/ 17.7

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



APPENDIX F: NOTICE OF PUBLIC RIGHTS TO VIEW RETURN 2024-25

Smaller authority name: **CULWORTH PARISH COUNCIL**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement 23 June 2025_____ (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Mr Gary Denby, Culworth Parish Clerk _____ c/o 10A Lime Avenue, Eydon _____ 01327 264002 _____culworthparishcouncilclerk@gmail.com _____</p> <p>commencing on (c) <u>Tuesday 24 June 2025</u> _____</p> <p>and ending on (d) <u>Monday 4 August 2025</u> _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> The opportunity to question the appointed auditor about the accounting records; and 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Gary Denby, RFO to Culworth Parish Council</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 at least 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>