



These are the unadopted minutes of the Crookham Village Parish Council Meeting held at 7:15pm on 1 June 2026 in Hareshill Community Centre, Crookham Village.

Please refer to the Minutes of the July 2026 meeting for any amendments.

All Council documents and appendices are displayed on the Council website, or you can inspect copies at the Parish Council Office – call 01252 810568 for an appointment.

Present:	Cllrs Simon Ambler (Chairman), Julia Ambler, Andrew Friend, David Jackson, Dr Indra Sinka, Angela Sayers (RFO), Carol Leversha (Clerk)
In attendance:	5 Members of public. Cllrs. Oliver and Makepeace-Browne were at the AGM of another of the Councils they represent.
MIN.100/26	CHAIRMAN'S ANNOUNCEMENTS The Chairman was pleased to advise Members that Hart Council had confirmed renewal of Crookham Street Social Club as an Asset of Community Value.
MIN.101/26	APOLOGIES FOR ABSENCE Cllr. M. O'Sullivan – apologies accepted.
MIN.102/26	MINUTES OF THE COUNCIL MEETING OF 5 MAY 2026 The Chairman referred to these page-by-page Min 075/26 – 099/26. RESOLVED: The Minutes of the meeting of 5 May 2026 were accepted as a true record and signed by the Chairman.
	MINUTES OF RESIDENTS' OPEN DAY 16 MAY 2026 RESOLVED: Minutes accepted as a true record and signed by Cllr. Andrew Friend, Chair of that event.
MIN.103/26	DECLARATIONS OF INTEREST IN ANY MATTER ON THE AGENDA & DELEGATION OF DISPENSATION TO THE PROPER OFFICER (CLERK) The Chairman advised Members to consider whether they had any disclosable interest in matters on the agenda and if so to declare them now or at the appropriate point on the agenda.
MIN.104/26	CONSIDER CRIME AND DISORDER IMPLICATIONS The Chairman reminded Members of their obligation to consider crime and disorder implications on any decision they might make at this meeting.
MIN.105/26	PUBLIC PARTICIPATION (maximum of 3 minutes per speaker). The Chairman adjourned the meeting for public participation. Representative from ZCRA said issues raised about No Mow May and lack of cutting grass in April. Pylon contractors doing ad hoc trips rather than dealing with pylons in order. No reseeding done on the bare patches and no ruts repaired. Also complaints about very large commercial vehicles parking in residential roads and some impede sight lines. Complaint made to British Gas but no result. Would CVPC please try to get these matters resolved. Also adverts flyposting – was advised to report on website under "flyposting". Regarding pylon issue the Centre Managers have a contact name. Vehicles on road/pavement – not sure anything can be done apart from raising with police where situation impedes sight lines. Suggestion that this be an article in next Newsletter – perhaps with an AI generated cartoon to capture interest. Member of public congratulated Cllr. Friend on a well run APM/Open Day and enquired about progress of traffic survey in The Street. Advised CVPC now has a SID. The Chairman then closed the meeting to the public.
MIN.106/26	CO-OPTION TO FILL VACANCY (Zebon Ward) An application had been received, together with a CV for Ms Kathleen Theobald which had been circulated to all Members. Proposer and seconder were Cllr. David Jackson and Cllr. Dr. Indra Sinka. No member requested a secret ballot so the Chairman invited a show of hands. All voted in favour. RESOLVED: Ms Theobald was appointed to the Council and signed her Declaration of Office.
MIN.107/26	ZCC UPGRADE Clerk had contacted Hart and asked what the delay was in completing the Deed of Variation with Vistry since it was just over 12 months since the Committee had approved Chairman advised we cannot get to the bottom of where the holdup is. Current Agreement still valid and we are rapidly approaching the date when our funding should be released. SANG area not yet accepted by Hart Countryside Services as not in good enough condition.
MIN.108/26	RESIDENTS' OPEN DAY FOLLOW UP (i) Date for 2027



	As the Council is due for election next year there were issues as to when a suitable date could be agreed due to not invoking issues with Purdah. Agreed that a Thursday evening with a start time of 7pm in March/April. Cllr. Friend said we need to share what we are trying to achieve via a live stream for those who cannot attend. Bring back to next meeting for date and methods for live streaming. Need to check hall availability for HH and Newsletters need to build up interest going forward. (ii) Actions Arising Invite Management Company rep to Parish Council meeting. Ask if prepared to come to public meeting to listen to residents' complaints. Members were made aware that there are separate Management Companies for Housing Asscn properties. Clerk to investigate for both HH and Albany Park. Immediate action is to "signpost" residents to appropriate Management Company.
MIN.110/26	THE CRESCENT TREE LINE BANK Clerk had visited the site with officer from Env. Health of HDC who had identified the many holes caused by rodents. A lengthy debate took place and it was decided to ask the Env Officer whether the rodents in the tree line bank present a danger to public.
MIN.111/26	FINANCE (i) Accounts a) Report of the RFO and review of the year 310326 (Appendix A) b) March 2026 Accounts and April 2026 Accounts (Appendix A) RESOLVED: The above reports of the RFO were agreed and accepted by members. c) Bank reconciliation YE 31/03/26 – To be signed by Chairman and RFO (Appendix B) The bank reconciliation was signed by the RFO and Chairman. (ii) Annual Internal Audit Report YE 31/03/26 (Appendix C) The internal audit report from Wettone Matthews, was placed in one drive for Members to read prior to the meeting. The RFO went through each point on the internal audit report with members. There were no issues raised regarding the work the internal auditor had completed. RESOLVED: The report of the Internal Auditor was noted and accepted by members. (iii) AGAR 25-26 / Year End 31/03/26 a) Annual Governance Statement YE 310326 – Section 1 (Appendix D) The Chairman read out each of the questions and clarified whether Members were in agreement with the proposed answers. RESOLVED: All Members confirmed compliance with Section 1 – Annual Governance Statement 2025/26. The document was signed by the Chairman and Clerk. b) Accounting Statements YE 310326 – Section 2 (Appendix E) The RFO certified the Accounts in Section 2 to members and signed the document before presenting to members for approval. The Chairman referred to these and clarified whether Members were in agreement with them. RESOLVED: All Members confirmed agreement to the Accounting Statements for the year 2025/26. Document was signed by the Chairman. c) Confirmation of no Conflicts of Interest Form for External Auditors (Appendix F) The RFO advised Members that it was a requirement to complete the form annually to confirm there was no conflict of interest with BDO LLP. Members confirmed there were no conflicts of interest (as requested by BDO LLP) and we were compliant with the requirements. RESOLVED: Document signed by Chairman, RFO and Clerk. d) Notice of Public Rights and Publication of Unaudited Annual Governance and Accountability Return YE 310326 Dates (Appendix G)



	The RFO had placed the BDO schedule of date options in one drive for members to view prior to the meeting • The announcement date is Wednesday, 3 June 2026. • The Inspection Period dates are Thursday, 4 June 2026 to Wednesday, 15 July 2026. Members agreed the above dates Information only to evidence compliance with legislation. RFO will display the Notice of Public Rights and AGAR on the website and noticeboards. RFO will email internal auditor and inform him of the exercise of public rights dates. e) Contact Details form for External Auditors Chairman – Simon Ambler, Clerk – Carol Leversha, Deputy Clerk -Anna Wierzbinska RFO – Angela Sayers. Information only to evidence compliance with legislation. RESOLVED. A FORMAL VOTE OF THANKS WAS PROPOSED FOR ALL THE EXCELLENT WORK UNDERTAKEN BY THE RFO. (iv) Hareshill SEG Contract for Solar Panels RFO advised members that the meter at Hareshill had not been set up correctly on installation and as a result had not been communicating with the Data Communication Company. As a result, Hampshire County Council had requested pictures of the meter in the meantime showing actual consumption, so the bills reflect the correct usage. This has now been done. Npower have requested a site visit to investigate the meter further and indicated that a full meter exchange may be required. Npower confirmed they will cover both the costs of the site visit (FOC) and the cost of exchange if needed but advised that the new meter may not be capable of half hourly reads initially. Npower also advised that the power might have to be turned off for the duration of the site visit – possibly an hour. RFO will arrange with Anna a suitable date and time in order to minimise disruption at the centre. RESOLVED: Members agreed to accept the meter exchange. (v) Fleet Phoenix Grant Request Fleet Phoenix were seeking a grant towards their mentoring service. Requesting £1500. RESOLVED: Members agreed a Grant of £1,500 under Power LGA 1972 S137.
MIN.112/26	PLANNING (i) Report of the Planning Committee Cllr David Jackson presented his report. He drew Members attention to various items in his report. In particular Cllr. Jackson spoke about the SANG application for Cross Farm and the area for Biodiversity. Meeting was very interesting and can be seen on Youtube. Conditions imposed to try to mitigate some of the issues raised and Grant will stand unless legal conditions not complied with within 6 months - the permission is rescinded. Cllr. Jackson advised of further concerns. Protected for 80 years against housing development of Cross Farm if conditions met. He had raised loss of biodiversity due to new developments within the parish. Two new applications – one to be dealt with at the Planning meeting on 15 June. Scope of Local Plan to be debated as well and he has put background on Onedrive – this is to accommodate the new housing targets. We are vulnerable to ad hoc applications. Infrastructure remains an issue. He also mentioned 1 Browning Road and asked the Clerk to follow up on where the planning application stood. RESOLVED: The report of the Planning Committee was accepted and signed by the Chairman.
MIN.113/26	HIGHWAY & FOOTPATH MATTERS



	(i) 20 MPH Speed Limit in the Village Cllr. Dr. Sinka had attended a webinar hosted by “20 is Plenty” which works across the UK. Lots of information from speakers with knowledge of different aspects. She has spoken to many local residents and they are supportive of 20mph limit. Conference on 30 June in Birmingham – Delivering Vision Zero – cost is £195 plus VAT – travel will be paid. Mileage 55p or train economy ticket. Chairman requested that such requests be notified to RFO in advance of meetings. Cllr. Sinka had met with Ian James of HCC and he has copied Council into various documents to support seeking 20 mph limit on the Street. “How do you get Police on side to support you” is the major problem. She produce a paper for July meeting RESOLVED: Attendance at “Delivering Vision Zero” Conference agreed under Power 1972 Act S11 . (ii) SID sites and rotation – Agreed rotation should be fortnightly with a weekly reversal of unit to capture speeds both ways. Cllr. Sinka will identify sites for The Street and Crondall Road and the Lengthsman will be asked to erect and remove as required. The Chairman will ensure unit is fully charged.
MIN.114/26	COMMUNITY CENTRES Report from Managers received for both Centres. RESOLVED: Members accepted the report from CMs.
MIN.115/26	INFORMATION SHARING & AGENDA ITEMS FOR NEXT MEETING The Chairman is booked onto HALC LGR meeting on 11 June and the Chairman of B’stoke Parishes Assc has also requested a meeting with Leader of B&D in July and he will attend that one. There is also Hart Webinar on the Local Plan Wednesday evening which he will also attend.

Meeting closed at 9.20 pm.

CVPC MEETINGS VENUE: HARESHILL COMMUNITY CENTRE

F &HR AND PLANNING VENUE: ZCC

Appendix A

Crookham Village Parish council

YE 31/03/26

Yearly Summary

Income - £271,206 (Budget £302,069)

Expenditure -£258,737 (Budget £355,116)

Net Surplus £12,469 (before reserve transfers)

Income

Hire of Facilities and Pitches

ZCC - Income for the year was down as shown below both for hall hire and pitches. The 25-26 budget for hall hire was £30k/hall. The 26-27 budget for hall hire has been lowered to £56.5k to take this into account. In addition, the 26-27 budget for pitches has also been lowered to £3.6k based on the 25-26 income levels

HH – As expected income is higher in 25-26 due to the fact that the centre opened to the public for hall hire in January 25 so 24-25 reflected only 3 months of income. The 25-26 budget for HH was £30k but as previously discussed we are looking to promote community events at Hareshill. The 26-27 budget has been adjusted to reflect lower income levels at HH compared to ZCC and is currently set at £18k as we continue to get new hirers and promote the centre

	ZCC				HH			
	24-25	25-26	Difference	change %	24-25	25-26	Difference	change %
Hall	58236.48	49586.68	-8649.80	-14.85%	2232.25	11864.04	9631.79	431.48%
Pitch	5472.58	3749.78	-1722.80	-31.48%	0	0		
	63709.06	53336.46			2232.25	11864.04		

Interest received

Interest for the year was down £2267.26 (24-25 £10,990.17 – 25-26 £8722.91) due to the banks offering lower rates overall.

Expenditure

Asset Maintenance and Repairs

Expenditure for 25-26 was £44,691.46 compared to a budget of £55,221.20. The savings of £10,527.74 were across all areas. The areas where larger savings were made were as follows:-

- (1) Communal areas - Lengthsman work around the parish – saving of £4.5k. Our lengthsman continues to cover lots of areas for us at once utilising the budget effectively
- (2) Street furniture – Dog bags £2k. We ordered less and switched to a cheaper bag (still under trial) in the later part of the year
- (3) Play Area maintenance £2.5k . The Centre managers continue to challenge quotes and where possible get ad-hoc repairs done with routine maintenance to save costs

Capital Expenditure

Expenditure on assets in the year was £5,316.51 compared to a budget of £21k resulting in savings of £15683.49

We continued to only replace assets where necessary. We did not replace the chairs at ZCC resulting in a saving of £4K. Instead, our cleaner cleaned all the chairs. We did not spend £5k on air conditioning improvements at HH choosing instead to monitor the situation and we did not require the £3k budgeted for a sound limiter.

We also refurbished all our notice boards cheaply using the local ‘Mens Shed’ group rather than purchasing new notice boards

Professional Fees

Expenditure in this area totalled £15380.47 compared to a budget of £28590.00 resulting in a saving of £13209.53

Insurance – Saving of £5.8k . We continue to get competitive prices with Came and Company

Legal Fees – Saving of £5k. We have to provide a budget for fees each year which in some years does not get utilised

Property Maintenance

Expenditure in this area totalled £38358.38 compared to a budget of £74486.43 resulting in savings of £36,128.05

The two principal areas of savings in this category were cleaning £18k and general repairs and maintenance £11k . Other savings were made in other areas totalling £7k. A breakdown of these other areas can be seen on the monthly spreadsheet sent to Cllrs each month

Cleaning – Saving of £18k (split HH -£12k and ZCC £6K) due to efficiencies in having Bubbles and Shine as our contractor. Becky also deals with all areas around the centres previously dealt with by several contractors such as windows and graffiti. In addition, the hours charged for cleaning at HH are substantially lower than that budgeted for due in part to the centre not being at 100% capacity yet. We also continue to source cleaning materials at competitive prices. As a result, the budget for 26-27 has been lowered to £20k (25-26 £30k)

General Repairs – Saving of £11k . We have to budget each year for maintenance at the centres. In 25-26 not all the budget was required

Appendix A

General Updates

Larkstel Contract

As per the Terms of reference of FHRC adopted at the 2025 AGM under minute 072/25 (Where performance has been satisfactory and subject to the consideration of value for money, renewing an existing contract on a 3-year basis and reporting this to Full Council.) Members are advised that FHRC Resolved to accept a 3-year contract with Larkstel from 1 April 2025 to 1 April 2028

Accounts

YE 31/03/26

The RFO had placed a report in one drive for members prior to the meeting highlighted the years results.

March 2026 Accounts

Reports provided to members

The RFO provided the following reports to the Council - all placed in CVPC meeting folder in one drive prior to the meeting

Account report detailing the following:-

Balance sheet

Income & Expenditure – Actual v Budget

Income & Expenditure Account for the month – also shown below

Aged Creditors

Aged Debtors

Individual reports :-

Accruals/Prepayments for the month

Income & Expenditure – Actual v Budget with detailed notes against expenditure

Payments made in the month– also shown below

Notes on Accounts - March 2026

Income

- 1) Bank Interest – Interest of £368.52 was received on our Business Reserve Account
- 2) £14000.00 was transferred from the NatWest Business Reserve Account to the NatWest current Account in March 2026
- 3) £8563.24 was transferred from the Sumup business account to the Natwest current account in March 2026

Expenditure - Non contractual items to highlight in the Income & Expenditure Account

- 1) Fixed Asset w/off
£204.48 – HH – New sign for the community centre on hitches Lane
- 2) Communal Area Maintenance includes
Lengthsman work in the parish £165.00 and at HH £150.00 - £315.00
- 3) Bank charges
Natwest BACS charges £35.50
Sumup card charges £24.86
- 4) Chairmans Allowance
£73.04 – solar energy parish community event – refreshments
- 5) Miscellaneous
CVPC - £93.33 – Shredding Bags and destruction of documents

Crookham Village Parish Council

Income & Expenditure

March 2026

	TOTAL
Income	
Bank Interest Earned	368.52
Hire of Facilities	6,764.88
Hire of Pitches	865.75
Precept	16,418.29
Total Income	£24,417.44
GROSS PROFIT	£24,417.44
Expenses	
Asset Maintenance and Repairs	2,515.30
Capital Expenditure w/off	204.48
Miscellaneous	93.33
Office Expenses	554.41
Other Payments including S137	73.04
Professional Fees	1,150.85
Property Maintenance	3,992.81
Property Services	854.67
Salaries	9,832.62
Subscriptions	123.56
Total Expenses	£19,395.07
NET OPERATING INCOME	£5,022.37
NET INCOME	£5,022.37

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Payments Made in the month – March 2026

Date	Type	Name	Net	Category	Power	Section
10/03/2026	DD	Total Energies	385.91	Electricity	LGA 1972	s133
30/03/2026	DD	Orange Pixel	45.00	Computer web/hosting/Support	LGA 1972	s111
16/03/2026	DD	Bankline	35.50	Bank charges	LGA 1972	s111
16/03/2026	DD	Intuit Ltd	68.50	Professional Fees	LGA 1972	s111
27/03/2026	DD	Vodafone	104.98	Telephone/Mobile	LGA 1972	s144
18/03/2026	DD	Npower	239.49	Electricity	LGA 1972	s133
18/03/2026	DD	Castle Water	17.51	Water Rates	LGA 1972	s133
18/03/2026	DD	Npower	167.30	Electricity	LGA 1972	s133
09/03/2026	DD	Barclaycard - Travis Perkins	92.12	Street furniture Maintenance	LGA 1972	s111
09/03/2026	DD	Barclaycard - Information Commissioners	52.00	Subscriptions	LGA 1972	s143
09/03/2026	DD	Barclaycard - Amazon	17.49	Cleaning	LGA 1972	s111
09/03/2026	DD	Barclaycard - Laeto trading Ltd	15.98	Repairs & Maintenance	LGA 1972	s111
09/03/2026	DD	Barclaycard - Tim's Textiles	16.66	Repairs & Maintenance	LGA 1972	s111
09/03/2026	DD	Barclaycard - Amazon	20.82	Repairs & Maintenance	LGA 1972	s111
09/03/2026	DD	Barclaycard - Amazon	21.66	Asset	LGA 1972	s111
09/03/2026	DD	Barclaycard - Timpson	15.00	Repairs & Maintenance	LGA 1972	s111
09/03/2026	DD	Barclaycard - Amazon	29.74	stationery	LGA 1972	s111
09/03/2026	DD	Barclaycard - John Lewis	258.31	Asset	LGA 1972	s111
09/03/2026	DD	Barclaycard - Amazon	11.62	Stationery	LGA 1972	s111
02/03/2026	DD	Orange Pixel	45.00	Computer web/hosting/Support	LGA 1972	s111
27/03/2026	BACS	Payroll	9832.62	Payroll	LGA 1972	s111
27/03/2026	BACS	Source Supplies	46.75	Cleaning	LGA 1972	s111
27/03/2026	BACS	20i	87.89	Computer web & hosting	LGA 1972	s111
27/03/2026	BACS	Biffa Waste Services Limited	23.72	Refuse	Litter Act 1983	s5-6
27/03/2026	BACS	Biffa Waste Services Limited	56.00	Refuse	Litter Act 1983	s5-6
27/03/2026	BACS	Allsigns	204.48	Assets	LGA 1972	s111
27/03/2026	BACS	Bi-Fold Rolfe	335.00	Fire maintenance	LGA 1972	s111
27/03/2026	BACS	CAD Air Conditioning	90.00	Electrics & Plumbing	LGA 1972	s111
27/03/2026	BACS	CAD Air Conditioning	90.00	Electrics & Plumbing	LGA 1972	s111
27/03/2026	BACS	Cloudy IT	85.60	Computer Web, hosting & Support	LGA 1972	s111
27/03/2026	BACS	T3 Handyman	40.00	Repairs & Maintenance	LGA 1972	s111
27/03/2026	BACS	T3 Handyman	75.00	Repairs & Maintenance	LGA 1972	s111
27/03/2026	BACS	Larkstel Ltd	538.75	Refuse	Litter Act 1983	s5-6
27/03/2026	BACS	Phils Pest Control Ltd	60.00	Communal Areas	LGA 1972	s111
27/03/2026	BACS	Playscene Ltd	100.00	Play Area Maintenance	LGA 1972	s111
27/03/2026	BACS	PPL PRS	1382.75	License Fee	LGA 1972	s111
27/03/2026	BACS	PPL PRS	1107.21	License Fee	LGA 1972	s111
27/03/2026	BACS	R Smith (Bubbles & Shine)	720.00	Cleaning	LGA 1972	s111
27/03/2026	BACS	R Smith (Bubbles & Shine)	171.00	Cleaning	LGA 1972	s111
27/03/2026	BACS	sunshine Commercial Services Ltd	1268.97	Grounds Maintenance	Open Spaces Act 1906	ss 9-10
27/03/2026	BACS	Play Inspection Company Ltd	390.00	Play Area Maintenance	LGA (Misc Provisions) 1976	s19
27/03/2026	BACS	Viking Office UK Limited	149.51	Stationery	LGA 1972	s111
27/03/2026	BACS	Wey-Glass Ltd	80.00	Repairs & Maintenance	LGA 1972	s111
27/03/2026	BACS	A fisk	315.00	Communal Areas	LGA 1972	s111
27/03/2026	BACS	A Matthews	50.00	Customer Refund	LGA 1972	s111
27/03/2026	BACS	Techtonic	495.00	Professional Fees	LGA 1972	s111
27/03/2026	BACS	Solwat Green Energy Limited	400.00	Electrics and Plumbing	LGA 1972	s111
27/03/2026	BACS	Digidrop Group Collections & Security	2621.78	Security	Local Gov and Rating Act 1997	s31
27/03/2026	BACS	Digidrop Group Collections & Security	2621.78	Security	Local Gov and Rating Act 1997	s31
27/03/2026	BACS	KM electrics	145.00	Electrics and Plumbing	LGA 1972	s111
31/03/2026	CC	SumUp charges	24.86	Professional fees	LGA 1972	s111
		Total	25269.26			

April 2026 Accounts

Reports provided to members

The RFO provided the following reports to the Council - all placed in CVPC meeting folder in one drive prior to the meeting

Account report detailing the following:-

Balance sheet

Income & Expenditure – Actual v Budget

Income & Expenditure – Actual v Budget by Class

Income & Expenditure Account for the month – also shown below

Aged Creditors

Aged Debtors

Individual reports :-

Accruals/Prepayments for the month

Income & Expenditure – Actual v Budget with detailed notes against expenditure

Payments made in the month– also shown below

Crookham Village Parish Council

Income & Expenditure

April 2026

	TOTAL
Income	
Bank Interest Earned	263.32
Hire of Facilities	5,892.91
Hire of Pitches	230.45
Precept	18,320.17
Total Income	£24,706.85
GROSS PROFIT	£24,706.85
Expenses	
Asset Maintenance and Repairs	1,917.33
Marketing, Sponsorship, Printing, Postage & Advertising	497.00
Miscellaneous	5.33
Office Expenses	408.56
Professional Fees	1,082.84
Property Maintenance	4,309.56
Property Services	1,864.79
Salaries	9,943.37
Subscriptions	122.99
Total Expenses	£20,151.77
NET OPERATING INCOME	£4,555.08
NET INCOME	£4,555.08

Notes on Accounts- April 2026

Income

- 1) Bank Interest – Interest of £263.32 was received on our Business Reserve Account
- 2) £95000 was transferred from the NatWest Current Account to the NatWest Business Reserve Account in April 2026
- 3) VAT Refund £2850.37 re QE 31/03/26

Expenditure - Non contractual items to highlight in the Income & Expenditure Account

- 1) Natwest BACS charges £37.50 and Sumup merchant charges £46.44
- 2) Communal Area Maintenance includes Lengthsman work in the parish £232.50 and at HH - £240.00
- 3) Printing £497.00 - Imprint colour – parish newsletter
- 4) General repairs and maintenance includes:-
Pro-servicing £742 – servicing of acoustic walls at both centres
T3 Handyman £214 – repairs at both centres

Payments Made in the month – April 2026

Date	T/act	Name	Net	Category	Power	Section
09/04/2026	DD	Total Energies	281.19	Electricity	LGA 1972	s133
30/04/2026	DD	Orange Pixel	49.00	Computer web/hosting/Support	LGA 1972	s111
15/04/2026	DD	Bankline	37.50	Bank charges	LGA 1972	s111
20/04/2026	DD	Intuit Ltd	68.50	Professional Fees	LGA 1972	s111
29/04/2026	DD	Vodafone	113.16	Telephone/Mobile	LGA 1972	s144
15/04/2026	DD	Npower	163.00	Electricity	LGA 1972	s133
22/04/2026	DD	Castle Water	12.36	Water Rates	LGA 1972	s133
22/04/2026	DD	Castle Water	230.06	Water Rates	LGA 1972	s133
15/04/2026	DD	Npower	145.11	Electricity	LGA 1972	s133
15/04/2026	DD	Hart district Council	388.80	Rates	LGA 1972	s133
01/04/2026	DD	Hart district Council	629.00	Rates	LGA 1972	s133
07/04/2026	DD	Barclaycard - Coach House Café	127.10	Course and training day	LGA 1972	s111
07/04/2026	DD	Barclaycard - Replacement Keys	8.37	Repairs and maintenance	LGA 1972	s111
23/04/2026	BACS/DD	Payroll	9943.37	Payroll	LGA 1972	s111
29/04/2026	BACS	Larkstel Ltd	538.75	Refuse	Litter Act 1983	s5-6
29/04/2026	BACS	Biffa Waste Services Limited	70.00	Refuse	Litter Act 1983	s5-6
29/04/2026	BACS	Biffa Waste Services Limited	35.58	Refuse	Litter Act 1983	s5-6
29/04/2026	BACS	Source Office Supplies Ltd	71.70	Cleaning	LGA 1972	s111
29/04/2026	BACS	Fire & Safety Team Ltd	205.00	Fire maintenance	LGA 1972	s111
29/04/2026	BACS	Richard Thorpe Fire Safety Services	99.00	Fire maintenance	LGA 1972	s111
29/04/2026	BACS	Cloudy Group Ltd	85.60	computer web/hosting	LGA 1972	s111
29/04/2026	BACS	sunshine Commercial Services Ltd	1268.97	Grounds Maintenance	Open Spaces Act 1906	ss 9-10
29/04/2026	BACS	Phoenix Pest Solutions	800.00	Communal Area Maintenance	Public Health Act 1875	s164
29/04/2026	BACS	Rececca Smith	171.00	Cleaning	LGA 1972	s111
29/04/2026	BACS	Rececca Smith	720.00	Cleaning	LGA 1972	s111
29/04/2026	BACS	Imprint Colour	497.00	Printing	LGA1972	s142
29/04/2026	BACS	Viking Office UK Limited	62.13	stationery	LGA 1972	s111
29/04/2026	BACS	T3 Handyman Services	174.00	Repairs and Maintenance	LGA 1972	s111
29/04/2026	BACS	T3 Handyman Services	40.00	Repairs and Maintenance	LGA 1972	s111
29/04/2026	BACS	Pro-Servicing	371.00	Repairs and Maintenance	LGA 1972	s111
29/04/2026	BACS	Pro-Servicing	371.00	Repairs and Maintenance	LGA 1972	s111
29/04/2026	BACS	Hampshire county Council	940.35	Street lights	LGA 1972	s133
29/04/2026	BACS	A fisk	472.50	Lengthsman work	LGA 1972	s111
29/04/2026	BACS	Guardwell Securities	781.00	Security	LGA 1972	s111
Apr-26		Merchant Charges	46.44	Professional charges	LGA 1972	s111
		Total	20017.54			

Bank reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts.
It must agree to Box 8 in the column headed "Year ending 31 March 2026" in the Accounting Statements of the AGAR - and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Crookham Village Parish Council

County area (local councils and parish meetings only):

Financial year ending 31 March 2026

Prepared by (Name and Role): Angela Sayers - Responsible Finance Officer

Date: 15/04/2026

	£	£
Balance per bank statements as at 31/3/2026		
NatWest Current Account	11652.88	
NatWest Business Reserve Account	373738.22	
Unity Instant Access Account	475.98	
Unity Deposit Account	109000.00	
SumUp Bank Account	2636.36	
		497503.44

Petty cash float (if applicable) 0.00

Less: any unpresented cheques as at 31/3/XX (enter these as negative numbers)

none		
		0.00

Add: any un-banked lodgements as at 31/3/2026

Claire George - HH	SumUp Bank	clears 01/04/26	170.57	
				170.57

Net balances as at 31/3/2026 497674.01

What is the figure in Box 8 in the Accounting Statement? 497674.01

Does the bank reconciliation above agree to Box 8? Yes

Signed

[Redacted Signature]

Chairman - Simon Ambler - CVPC Meeting 1st June 2026

Signed

[Redacted Signature]

RFO - Angela Sayers - CVPC Meeting 1st June 2026

Crookham Village Parish Council (“The parish” or “The council”)

Internal Audit Report 31 March 2026 – working papers

The parish council is required to complete the Annual Governance and Accountability Return (“AGAR”) Form, part of which is the Annual Internal Audit Report. The total income of the parish is £271k in the year to 31 March 2026, and therefore the AGAR is a legal requirement.

The internal audit report is required to be completed and noted before the council approves the annual governance statement, hence a short timescale.

The internal audit report is page 3 of the AGAR and sets out a number of steps to be marked as yes, no or not covered by the auditor.

Overview and confirmation of independence

I do not live in Crookham Village parish and have no conflict of interest with any of the reporting requirements or income or expenditure of the parish. I am not a friend or colleague of any of the councillors or the RFO of the parish. I am happy that I am independent of the parish, councillors and staff.

The records continue to be maintained by Angela Sayers, the RFO of the parish, using QuickBooks, supported by well maintained paper files consisting of:-

1. CVPC audit files (2 folders) to 31 03 2026. These contain the AGAR and supporting information, minutes of meetings, VAT returns, P60s, bank reconciliation reports up to and including 31 03 2026, summary of deposits received from parishioners, fixed asset insurance values and policies, and year end bank reconciliation plus supporting statements.
2. NatWest current account paper statements for entire year.
3. Folder of sales invoices for entire year to 31 03 2026. Sales income derived from pitch hire at Zebon Copse, or hall hire at either Zebon, Crookham Hall or Hareshill Community Centre. All hire bookings subject to standard rated VAT except U3A which is a registered charity. Pitch hire is outside the scope for VAT purposes.
4. 5 folders of purchase invoices in date order. These show evidence of review and authorisation as necessary. The minutes referred to in point 1 above also list expenses month by month approved at each meeting.

The records allow a review of the information necessary to complete each stage of the internal audit, and the sections A to O on the internal audit report are dealt with below. Any work is based upon a reasonable sample given the size of the parish and its finances:-

A. Appropriate accounting records have been properly kept throughout the financial year.

Records are maintained on QuickBooks software by the RFO to a very high standard. Bank accounts are regularly reconciled, including, but by no means limited to, the year end.

Sales invoices on QuickBooks in numerical order, no unusual entries within sales listings

Year-end debtors seem reasonable, with all but four of the outstanding invoices having been raised in March 2026.

Year-end creditors also seem reasonable and at an expected level for the size of the organisation.

All entries on QuickBooks supported by invoices and other information.

Conclusion – Yes, appropriate records properly kept throughout the year.

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was authorised and VAT was properly accounted for

The parish council complies with its financial regulations by ongoing maintenance of day-to-day accounting records to enable councillors at monthly meetings to oversee and authorise income and payments. The parish council website publishes these minutes which I have reviewed to confirm that all matters are reviewed and minuted as necessary. There is no indication from any of these minutes that the council has not complied with its financial regulations.

I have selected a sample of 12 random payments from the bank statements across the year and confirmed these back to invoices, authorisation and VAT position. I have taken one purchase payment from the bank statements each month at random

Date	Payee	Amount	Invoice	Authorised	VAT	Paid
April	Transfer	85,000.00	No	Yes	No	28/04/25
May	Came & Company	8,624.10	Yes	Yes	No	28/05/25
June	Toddler Sense Fleet	50.00	Yes	Yes	No	27/06/25
July	Sunshine Commercial Services	1,522.76	Yes	Yes	Yes	28/07/25
August	Bubbles & Shine	1,098.00	Yes	Yes	No	27/08/25
September	JRB Enterprises	597.60	Yes	Yes	Yes	26/09/25
October	Source Supplies	89.64	Yes	Yes	Yes	29/10/25
November	Simon Ambler	36.90	Yes	Yes	No	27/11/25
December	Playscene Ltd	1,070.46	Yes	Yes	Yes	22/12/25

January	Andy Fisk	774.00	Yes	Yes	Yes	27/01/26
February	Geosphere Ltd	108.00	Yes	Yes	Yes	26/02/26
March	Techtonic Software Apps	495.00	Yes	Yes	Yes	27/03/26

No issues with the above sample. I also flicked through all invoices in tracking down the above sample and no issues noted.

Conclusion – yes, the council has complied with regulations, payments supported by invoices etc.

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

The council has a detailed risk assessment policy document as part of the parish council documents as part of its publicly available website. I have reviewed this document and am satisfied the council has assessed significant risks and how it would deal with any threats.

Conclusion – yes, this section is adequately dealt with.

D. The precept or rates requirement resulted from an adequate budgetary process; progress against budget was regularly monitored; and reserves were appropriate.

The budget for 2025/26 was approved at a full council meeting on 3rd February 2025. The budget for 2026/27 was agreed in the council meeting of 2nd February 2026. (Minutes seen)

Progress against budget is regularly monitored by way of a spreadsheet prepared by Angela, and this is reviewed by the councillors at meetings.

CVPC has adequate reserves in accordance with the council's stated policy.

Conclusion – yes, this section is adequately dealt with

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was properly accounted for

See A above, all sales have been properly recorded and accounted for. VAT has been charged to all hirers except U3A who have not been charged VAT as a charity – this treatment has now been clarified and confirmed as correct; U3A confirm their charitable status annually. The VAT position for hire of sports pitches is outside the scope.

I have confirmed that precept income has been received and properly accounted – see internal audit hand-written papers.

In section A above, I have noted that there are trade debtors at the year-end. I have selected five of the outstanding sales invoices from a total of eighteen outstanding invoices to confirm that they were received after the year end.

Date	Invoice	Hirer	Gross	Bank
27/02/2026	6568	Perform	135.00	08/04/2026

31/03/2026	6600	Fleet and District U3A	1,048.89	16/04/2026
31/03/2026	6605	Cat Brazier	180.00	07/04/2026
31/03/2026	6606	Hello and Flow Ltd	486.00	10/04/2026
31/03/2026	HH1053	Sarah Murray	324.00	07/04/2026

From the sample I am satisfied that all sales invoices showing as outstanding have been received after the year end.

Conclusion – Yes, the council has met this objective

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

A petty cash system was ceased in 2024/25, with credit cards being issued to the centre managers, deputy clerk, clerk and chairman to manage those transactions that were previously cash expenses.

This point is no longer applicable.

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.

Salaries on QuickBooks for all the 5 employees have been agreed to the published P60s covering the year to 31 March 2026, with additional costs correctly confirmed as made up on employers' NI and pension costs.

Correctly, no employment allowance has been claimed as local authorities are not allowed to do so.

Journal postings of salaries on QuickBooks are correct, with net pay taken to a control account. Payments made via Future Dated Payments from NatWest which are scheduled each month and must be approved by councillors. There is clear evidence of these payments and their approval.

PAYE, NI and pension liabilities correctly posted to control accounts with liabilities settled in the same month, hence no year-end liability.

Conclusion – Yes, all matters dealt with in accordance with internal control objectives

H. Asset and investments registers were complete and properly maintained

Yes, the RFO maintains such registers and these are, to my knowledge, complete and properly maintained. The council has achieved this objective.

I. Periodic bank account reconciliations were properly carried out during the year

Yes, the RFO completes monthly bank reconciliations using QuickBooks. At the year-end reconciliation there was one outstanding lodgement which has cleared after the year-end.

Conclusion – yes, the council has achieved this objective.

- J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.**

Because the RFO utilises QuickBooks for any reports, and the software has been subject to the review points set out above, I am happy to conclude that the council meets this objective.

- K. If the authority exempted itself etc**

This point is not/applicable

- L. The authority published the required information on its website up to date at the time of the internal audit in accordance with the relevant legislation**

Yes, the website contains up to date information, and the council has met this objective.

- 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 & Audit regulations.**

Yes, the council has achieved this objective. Published June 2025.

- N. The authority has complied with the publication requirements for 2024/25 AGAR**

Yes, the authority has complied with this.

- O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.**

All councillors and staff attended a half day training session with Breakthrough Communications in relation to GDPR. In addition, as per normal, a review of all policies has been carried out to ensure compliance with Assertion 10. I am satisfied that the council has achieved this objective.

- P. (For Local Councils Only)**

Not applicable

Annual Internal Audit Report 2025/26

Crookham Village Parish Council

ENTER PUBLIC PAGE ADDRESS crookhamvillage-pc.gov.uk

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

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

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

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

21/05/2026

DD/MM/YYYY

DD/MM/YYYY

JOHN HANNAH

INTERNAL AUDITOR

Signature of person who carried out the internal audit

ED

Date

21/05/2026

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

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

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

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

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

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

01 06 2026

and recorded as minute reference:

111/26 GIDA

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

Chair

Clerk

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Section 2 – Accounting Statements 2025/26 for

Crookham Village Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	499,422	499,218	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	169,302	197,019	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	77,346	74,187	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	98,344	115,486	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	148,508	143,251	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	499,218	511,687	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	493,741	497,674	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	4,241,126	4,246,117	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.

[Redacted Signature]

Date

01/06/2026

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

01/06/2026

as recorded in minute reference:

111/26 (iii) b

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

[Redacted Signature]

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	Crookham Village Parish Council
---------------------------	---------------------------------



I confirm that there are no conflicts of interest with BDO LLP.



I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
1 st June 2026	111/26 (iii) c

Signed

Carol Leversha (Clerk)



Angela Sayers (RFO)



Simon Ambler (Chair)



Name of Smaller authority: Crookham Village Parish Council

**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
1. Date of announcement Wednesday 3rd June 2026 (a) 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. 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) Angela Sayers (Responsible Finance Officer) Email – angela.sayers@crookhamvillage-pc.gov.uk Parish Telephone numbers -01252 810568 or 01252 615003 Harehill Community Centre, Millpond Avenue, Crookham Village GU515EN commencing on (c) Thursday 4th June 2026 and ending on (d) Wednesday 15th July 2026 3. Local government electors and their representatives also have: • 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. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 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 2015. The appointed auditor is: BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk 5. This announcement is made by (e) Angela Sayers (Responsible Finance Officer)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (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 (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 (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

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 [Local authority accounts: A guide to your rights](#) 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 *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.