

Minutes of the Annual Therfield Parish Council Meeting

Tuesday 12th May 2026

The Therfield Chapel - 7.30pm

COUNCILLORS PRESENT: Cllr David Wealthy (Chair), Cllr Ian Small (Vice-Chair), Cllr Tony Fuller, Cllr Sally Whitby, and Cllr James Danter

In Attendance: Kelly Buckle (Clerk), Cllr Steve Jarvis (County Councillor)

Members of Public: 3

27.05.26	<p>Election of Chair and Declaration of Acceptance of Office</p> <p>Resolved: That Cllr Wealthy be elected as Chairman. Unanimously agreed. Cllr Wealthy signed the Declaration of Acceptance of Office.</p>
28.05.26	<p>Election of Vice-Chair</p> <p>Resolved: That Cllr Small be elected as Vice-Chairman. Unanimously agreed.</p>
29.05.26	<p>To Receive and Approve Apologies for Absence. None</p>
30.05.26	<p>Interests. None</p>
31.05.26	<p>To Approve the Minutes of the Full Council Meeting held on Tuesday 10th March 2026</p> <p>Resolved: That the minutes be agreed as a true and accurate record of the proceedings and be duly signed by the Chairman. Unanimously agreed.</p>
32.05.26	<p>Public Comments or Representations on Agenda Items. Members of the public made the following comments and observations:</p> <ul style="list-style-type: none"> a) To correct the name of the Fordham Memorial Hall on the Council website. b) To correct the dates of future Council meetings. c) Planning Consultation 26/00945/S73 at Land To The West Of Tuthill Manor. Item 26/05/11(b) brought forward to allow a representative from Rockwell Planning Consultants to present the proposed changes to this application.

33.05.26	<p>To Note Completed Actions from the Previous Meeting:</p> <ul style="list-style-type: none"> a) 25.03.26: Cllr Small to write to Wheatley regarding the tree removed at the development on Grange Meadow. Action complete. Cllr Small met with the tree surgeon on site and is satisfied the tree removal was necessary. b) 29.03.26: Clerk to place the Order for the purchase of a picnic bench. Action complete. The bench has been installed. c) 30.03.26: Rubbish bin at Hay Green. The Clerk to liaise with NHC to establish what kind of bin, who would purchase the bin and who would be responsible for emptying the bin. Action complete. NHC are going to conduct a survey of the proposed site. d) 31.03.26: Cllr Wealthy to prepare an article for the newsletter. Action complete.
34.05.26	<p>To Receive a Report from the County Councillor. The following points were raised:</p> <ul style="list-style-type: none"> a) Dragon's teeth yet to be completed. b) Deemed not practical to construct a staggered gateway whilst meeting the conservator's requirement that it should be possible to walk along the verge. c) Hay Green and Rooks Nest Lane benefited from being included in the pothole trial. Acknowledgement that others still need fixing. d) The status of outstanding fault reports in Kelshall Tops and New Road. e) Rooks Nest Lane from Whiteley Lane to Hay Green is planned to be surface dressed this financial year. There are no plans for resurfacing work on New Road or Kelshall Tops in the current year's maintenance programme. f) A505 safety improvements. A study will be undertaken following the fatalities in December. To include junctions in Royston. g) Extra Herts Lynx bus capacity expected in the coming months. h) Potholes on the A505 near Weston Hills Tunnels to be repaired in July. i) HCC aiming to increase the proportion of looked after children in Hertfordshire, to include the buying of properties identified as suitable for children's homes. There is potentially a purchase of a property on Police Row. Action: The Clerk to invite a representative from HCC Children's Services to the July meeting to discuss the potential development. j) 20mph speed limits. Support within the village to be gauged at the Annual Parish Meeting.
35.05.26	<p>To Receive a Report from the District Councillor. No attendance at this meeting.</p>
36.05.26	<p>To Receive a Report from Therfield Conservators. No attendance at this meeting.</p>

37.05.26	<p>Planning</p> <p>a) NHC Notice of Intention to begin a review of the Local Plan. In accordance with Regulation 19 of the Town and Country Planning (Local Planning) (England) Regulations 2026, NHC gives notice that it is preparing a new Local Plan that will cover the administrative area of North Hertfordshire. Key dates include (i) Scoping Consultation 11 May - 28 June 2026, (ii) Proposed Plan Consultation 26 October 2027 - 4 January 2028, and (iii) Plan Adoption January 2029. Action: Cllr Wealthy to collate comments from Council re: Scoping Consultation and submit in accordance with the NHC deadline.</p> <p>b) Planning Consultation 26/00945/S73 at Land To The West Of Tuthill Manor. Discussed under Minute 32.05.26. No objection.</p> <p>c) Decision Notice for Application No 26/00369/FPH (Garfield, Police Row). Permission granted by NHC.</p> <p>d) Decision Notice for Application No:26/00588/LBC (Rooks Nest Farm). Permission granted by NHC.</p>
38.05.26	<p>Internal Audit Report 2025/26</p> <p>a) To Note the Internal Audit Report from HAPTC IAS. Attached as Appendix 1 to these Minutes.</p> <p>b) To Receive the Clerk’s Report on all matters raised by the Internal Audit. Attached as Appendix 2 to these Minutes.</p>
39.05.26	<p>Annual General Accounting Return (AGAR) 2025/26</p> <p>Resolved: To Approve the following documents:</p> <p>a) The Certificate of Exemption. b) Section 1 – Annual Governance Statement. c) Section 2 – Accounting Statements. d) Bank Reconciliation and Explanation of Variances. e) The Period for the Exercise of Public Rights</p> <p>Action: All documents to be displayed on the Council website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. The Period for the Exercise of Public Rights to also be displayed on the Council noticeboard.</p> <p>Action: The Clerk to return The Certificate of Exemption to the External Auditor no later than 30th June 2026.</p>

40.05.26	<p>Finance</p> <p>a) To Note Income and Expenditure since the last meeting. Attached as Appendix 3 to these Minutes.</p>
41.05.26	<p>Governance</p> <p>a) To Review the TPC Standing Orders. No changes made.</p> <p>b) To Review the TPC Financial Regulations. No changes made.</p> <p>c) To Review the TPC Code of Conduct. No changes made.</p> <p>d) Annual Parish Meeting. Friday 29th May 1900 at the Fordham Memorial Hall. A budget of up to £200 was agreed for refreshments.</p>
42.05.26	<p>Children's Playground</p> <p>a) Status of the Lease. No update for this meeting.</p> <p>b) Picnic Bench. The new picnic bench has been installed. Council resolved not fix the bench to the ground.</p> <p>c) Lottery Grant. Action: Clerk to contact Broadmead to arrange a site visit with a view to identify proposed remedial work / new and replacement items.</p> <p>d) Order 2026-01 Broadmead. All remedial work at the playground has been carried out and fully invoiced.</p> <p>e) Donation towards Playground Improvements. Therfield Parish council have received a donation of £10,000 from Frank Lichfield Trust. Council would like to Minute their thanks and appreciation for this generous donation.</p>
43.05.26	<p>Damaged Bench</p> <p>Council agreed a budget of up to £600 to replace the bench. Unanimously agreed.</p> <p>Action: Cllr Small to obtain 3 quotes. The Clerk to action the insurance claim</p>

44.05.26	<p>Reported Items and Correspondence</p> <ul style="list-style-type: none"> a) Correspondence with Cllr Jarvis re: Highway Issues. Please refer to Minute 34.05.26. b) Correspondence from the Ranger on the intentions for Chapel Green and Washing Ditch. The plan for Chapel Green is to have an early 'haymaker' cut and collection of the grass in July. The Ranger is currently awaiting quotes from contractors for this along with quotations for a July cut and collect of Washing Ditch Green. There will also be some targeted invasive species removal / management before July on Chapel and Washing Ditch. Cllr Wealthy has arranged an on-site meeting with the Ranger.
45.05.26	<p>Councillor Proposals</p> <ul style="list-style-type: none"> a) Proposal: Cllr Fuller to be the Councillor representative to sit on the Fordham Memorial Hall Committee. Unanimously agreed.
46.05.26	<p>To Consider the need for any communication from Decisions taken at the Meeting.</p> <p>Action: Cllr Wealthy to prepare an article for the newsletter.</p>
47.05.26	<p>Date of the Next Meetings:</p> <ul style="list-style-type: none"> a) Annual Parish Meeting. Friday 29th May at 1900. Fordham Memorial Hall. b) Full Council. Tuesday 14th July 2026 at 1930. Therfield Chapel. c) Full Council. Tuesday 8th September 2026 at 1930. Therfield Chapel. d) Full Council. Tuesday 10th November 2026 at 1930. Therfield Chapel. <p>All proposed Agenda items to be forwarded to the Clerk 10 clear working days prior to the Meeting</p> <p>The Chairman thanked everyone for attending and closed the meeting at 21:10</p>

Internal Audit Report

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

Name of council:	Therfield Parish Council		
Name of Internal Auditor:	James Parker	Date of report:	25/4/2026
Year ending:	31 March 2026	Date audit carried out:	January & April 2026

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below. A draft of this report was provided to the Clerk prior to issuing it, in order that the Clerk could produce, for consideration, any evidence which had not been made available and which might affect the conclusions.

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 Chairman of the Council:

Introduction

As requested I have examined the operation and accounting of the Council and make the following comments, with reference to guidance for Internal Audit provided in the Practitioners Guide 2025. This report should be read in conjunction with the attached certificate (page 3 of the AGAR) which represents my assessment of the extent to which the Council has met the specified internal control objectives. I can confirm that the Clerk has been given the opportunity to comment on a draft of this report to minimise the risk of factual misunderstandings.

I am required to assess, for each objective, 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.' The Council should be aware that, where I make comments below but nevertheless give a 'yes' answer to the related control objective, I have given the 'yes' answer on the basis that I consider that the objectives are met in all *significant* respects and/or to a standard *adequate* to meet the needs of the authority. This is somewhat subjective and the Council should consider, when assessing any risk referred to in my comments, that others may take an alternative view.

This report should also be read in conjunction with guidance laid out in The Practitioners' Guide 2025.

Section 1, 2 and 3 of the guide represents the proper accounting and governance practices ('proper practices') referred to in statute.

Section 4 of the guide sets out the non-statutory best practice guidance relating to internal audit which authorities are required to consider.

Section 5 of the guide provides supporting information and practical examples to assist smaller authority officers to manage their governance and financial affairs and is not mandatory.

By using this guide to refer to the proper practices referred to in statute and considering the non-mandatory guidance you can ensure that the systems and procedures you have in place are robust and offer a secure framework of governance and accountability.

These comments and the attached certificate will inform the authority's response to the assertions in the annual governance statement.

General

It is clear from inspection of records presented to me, discussion with the Clerk and inspection of the Council's website, that much of the Council's business is well managed and recorded. I do however have serious concerns related to transparency and publication, where the Council yet again falls well short of the standards required by law. These concerns are set out below and it is notable that similar concerns were raised in the internal audit report for the year ending March 2025, which the council 'approved' in May 2025, but on which it appears little or no action was taken. I regret to say that very similar concerns were also raised in the audit report for the year ending March 2024.

I am aware that a new Clerk has been employed subsequent to March 2025 and accept that dealing with the shortcomings may therefore be 'work in progress'. However, with the same concerns again being raised this year, Council must now ensure, as a priority, that sufficient resource is allocated to dealing with them and that members provide the necessary support to enable the legal obligations of the Council to be met.

A. Appropriate accounting records have been kept throughout the Year & Periodic bank reconciliations were properly carried out during the year (YES)

It is noted that a process for verifying bank reconciliations was put in place in September 2025; Council should ensure that these reconciliations continue to be independently verified (ie verified by someone who is not directly involved in making or recording the transactions) on a regular basis

B. The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for (YES).

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

It is noted during the initial phase of the audit in January 2026 that a playground inspection carried out in September included several 'medium risk' items dating from May 2025 which were stated to be 'Awaiting Council ', and therefore had not been actioned. The consequence of this is that the Council was at risk throughout the summer period when the playground is presumably busy. If a liability claim had been made (or were made for the period in future), the delay in dealing with

identified risks would likely be used as evidence of negligence, whether or not the risks in question were directly related to the accident for which liability was alleged.

I understand that the responsibility to initiate playground repairs has been delegated to the Clerk and that in future prompt action will be taken. On this basis I am content to answer this in the affirmative.

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. (NO)

The statutory process for determining the precept is set out in the Local Government Finance Act 1992 Section 49. This specifies the matters that must be considered, how they are to be applied, and the formula for calculating the precept. The process specified will result in a balanced budget.

Members and officers are reminded that the precept, set by the Council, is a compulsory tax which must be paid, and for which non-payment may attract a custodial sentence. It is thus incumbent upon the Council to be able to demonstrate that the rate of taxation was determined by a robust method, as set out in the legislation referred to.

I was unable, from the published records, to determine either how the precept was decided or indeed what its value was and no figure was recorded in the minutes. The Clerk provided me with an unpublished budget breakdown, but no explanation was given for the variance between the figure that would result from the mandated calculation and the (smaller) amount claimed from the District Council.

This lack of transparency both in the process for determine the level of taxation, and the quantum thereof, is contrary to both to the provisions of the act referenced above and to the Freedom of Information Act 2000.

I am therefore unable to answer this assertion in the affirmative.

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

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

I am advised that Petty Cash is not in use so have marked this 'not covered'.

G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied. (Yes)

H. Asset and investment registers were complete and accurate and properly maintained. (Yes)

It is noted that the amount insured under 'all risks' exceeds the value of the assets recorded in the Asset register. Council may wish to review its level of insurance cover in relation to its assets to ensure that adequate, but not excessive, cover is in place.

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

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate (Yes)

K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt (No)

Whilst the Council met the exemption criteria and exempted itself from a limited assurance review, it does not appear to have met the mandatory publication requirements set out in the [Transparency Code for Smaller Authorities](#). I am therefore unable to answer this assertion in the affirmative.

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 (No)

The requirements for publication are set out in the [Transparency code for smaller authorities](#) (December 2014) which became mandatory under [The Smaller Authorities \(Transparency Requirements\) \(England\) Regulations 2015](#), together with [The Accounts and Audit Regulations 2015](#) and the [Freedom of Information Act 2000](#). This list may not be comprehensive.

This matter was covered in some detail in the audit report for 2024/2025. I will not repeat this analysis here as it appears that little or no progress has been made towards compliance. Guidance on the requirements for compliance is available from HAPTC and other sources, and the Council is urged to review this and amend its publication practices accordingly.

Having regard to the above I am unable to respond to this assertion in the affirmative.

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 (No)

I am advised by the Clerk that the required notice was not, in fact, displayed. I am therefore unable to answer this assertion in the affirmative.

N. The authority has complied with the publication requirements for 2024/25 AGAR (Yes)

O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance (Yes)

It should be noted that Section 1 Assertion 10 of the AGAR is a new category for councils to review and determine for audit year 2025/26. The statutory requirements are not new but have been separated out to offer greater clarity. Compliance with assertion 10 should be assessed by council using the 2025/26 Practitioners Guide (unless council choose to use the updated 2026/27 guide).

To ensure this area is audited Internal Auditors have been provided with this new control category 'O' which was unfortunately omitted from the Internal Audit section of the Practitioners Guide for 2025/26.

This year I have assessed your council on the basic requirements, having regard to appropriate proportionality, to determine compliance. Council must ensure that full reference is made to all sections of the Practitioners' Guide for 2026/27 to ensure compliance with the enhancements for 2026/27.

P. Trust funds (including charitable)

It is understood that the Council is not the trustee of any trusts. This section has therefore been marked 'not covered'.

Yours sincerely,

James Parker
Internal Auditor to the Council
01279 724235
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THERFIELD PARISH COUNCIL

INTERNAL AUDIT 2025-26

CLERKS REPORT

Introduction

This report is to be read in conjunction with the Internal Audit Report prepared by the HAPTC IA Auditor for the 2025-2026 Financial Year.

Therfield Parish 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.

This report lays out the Clerk's recommendation to address the matters raised in the Internal Audit Report as prepared by the HAPTC IA Auditor. Council will be asked to consider this Report at a meeting of Full Council to be held on 12th May 2026.

Issue 1- Precept and Budget 2025/2026

Category	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
Concern	The Auditor was unable, from the published records, to determine either how the 2025/26 Precept was decided or indeed what its value was and no figure was recorded in the minutes. No explanation was given for the variance between the figure that would result from the mandated calculation and the (smaller) amount claimed from the District Council.
Recommended Solution	Council have already rectified this concern in the setting of the 2026/2027 Budget and Precept by adhering to the process as set out in the Local Government Finance Act 1992 (Section 49). This resulted in a balanced budget which was approved by Council at a Meeting of Full Council in January 2026 (Minute 14.01.26). The resulting Precept was agreed and Minuted at the same meeting. The 2026/2027 Budget is displayed on the Council website.

Issue 2- Certificate of Exemption 2024/2025

Category	That the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt
Concern	Whilst the Council met the exemption criteria and exempted itself from a limited assurance review, it does not appear to have met the mandatory publication requirements set out in the Transparency Code for Smaller Authorities.
Recommended Solution	The Certificate of Exemption has been prepared for the 2025/2026 Financial Year. Council will be asked to approve the exemption at a Meeting of Full Council on 12 th May 2026. This approval will be minuted. The Certificate of Exemption will be sent to the External Auditor and displayed on the Council website.

Issue 3- Exercise of Public Rights 2024/2025

Category	In the year covered by this AGAR, that the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations
Concern	The required notice was not displayed
Recommended Solution	The Exercise of Public Rights Notice has been prepared for the 2025/2026 Financial Year. Council will be asked to approve the Notice at a Meeting of Full Council on 12 th May 2026. This approval will be minuted. The Notice will be displayed on the Council website.

Issue 4- Transparency Code / Publication of Information

Category	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
Concern	The requirements for publication are set out in the Transparency code for smaller authorities (December 2014) which became mandatory under The Smaller Authorities (Transparency Requirements) (England) Regulations 2015, together with The Accounts and Audit Regulations 2015 and the Freedom of Information Act 2000. These requirements have not been met.
Recommended Solution	<p>The Council approved and published a "Information Available under the Publication Scheme" document in November 2025 in accordance with ICO guidelines. All information has been published in accordance with this guide on the Council website where indicated. Council will publish all associated documents and papers with each Agenda on the Council website going forward.</p> <p>Council will meet all the reporting requirements associated with the 2025/26 AGAR.</p>



Meeting of Full Council 12/05/2026 – APPENDIX 3

Summary of Income and Expenditure since the last Meeting

Expenditure:

DATE	PAYMENTS MADE SINCE LAST MEETING	BUDGET HEADING	VOUCHER	AMOUNT	EX VAT	VAT
13-Mar-26	Kelly Buckle - Clerk Salary Month 12	STAFF COSTS	2026-62	279.41	279.41	0.00
13-Mar-26	Broadmead Leisure. Playground Safety Reports.	PLAYGROUND SAFETY REPORT	2026-63	90.00	75.00	15.00
07-Apr-26	Picnic Benches. Recycled Round Picnic Bench.	GENERAL RESERVES	2027/01	813.60	678.00	135.60
07-Apr-26	James Todd & Co. Payroll Fee March 2026.	STAFF COSTS	2027/02	30.24	25.50	4.74
07-Apr-26	HAPTC. Annual Subscription.	SUBSCRIPTIONS	2027/03	376.55	376.55	0.00
15-Apr-26	Broadmead Leisure. Playground Repairs.	GENERAL RESERVES	2027/04	1,638.00	1,365.00	273.00
15-Apr-26	Kelly Buckle - Clerk Salary Month 1	STAFF COSTS	2027/05	279.41	279.41	0.00

Income:

DATE	INCOME RECEIVED SINCE LAST MEETING	BUDGET HEADING	VOUCHER	AMOUNT	EX VAT	VAT
09-Apr-26	NHC PRECEPT	ANNUAL PRECEPT	N/A	6,677.80	6,677.80	0.00
14-Apr-26	DONATION FOR CHILDRENS PLAY AREA	OTHER GRANTS	N/A	10,000.00	10,000.00	0.00
24-Apr-26	VAT126 For the Period 01/04/35 - 31/03/26	VAT RECLAIM	N/A	1,628.18	1,628.18	0.00