

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

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

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

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

21/05/2026

and recorded as minute reference:

34/26/11

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

Chair

Clerk

SIGNATURE REQUIRED
SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/PAGE ADDRESS
www.northchapel-pc.org.uk

Section 2 – Accounting Statements 2025/26 for

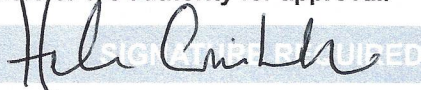
NORTHCHAPEL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	32,495	12,243	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	30,000	30,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	123,146	66,632	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	7,517	6,697	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	2,745	2,745	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	163,136	73,319	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	12,243	26,114	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	12,243	26,114	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	82,341	83,355	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	19,030	17,164	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.



Date 21/05/2026

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

21/05/2026

as recorded in minute reference:

34/26/2 REFERENCE

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



NORTHCHAPEL PARISH COUNCIL

BANK RECONCILIATION as at 31 March 2026

FINANCIAL YEAR ENDING 31st MARCH 2026

Prepared by Helen Cruikshank, Parish Clerk and Responsible Financial Officer

	£	£
Balance per Current Account Bank statement 31 March 2026		18,224.73
Balance per Reserve Account Bank Statement as at 5th February 2026		7,889.18
Less : unrepresented cheques no's/BACS not yet gone through		
		-
Add: Monies yet to be credited:-		-
		26,113.91
The net balances reconcile to the Cash Book for the year, as follows:		
CASH BOOK		
Opening Balance 1 st April 2025		12,243.19
Add : Receipts in the year		96,632.39
Less : Payments in the year		82,761.67
		26,113.91
Closing balance per cash book as at 31.03.26		26,113.91

Helen Cruikshank

**Explanation of variances 2025/26
NORTHCHAPEL PARISH COUNCIL**

	2026 £	2025 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	
1 Balances Brought Forward	12,243	32,495				
2 Precspt or Rates and Levies	30,000	30,000	0	0.00%	NO	
3 Total Other Receipts	66,632	123,146	-56,514	45.89%	YES	INCOME 2024/25 ALLOTMENTS £310, BANK INTEREST £110, GRANTS/DONATIONS TOWARDS MUGA £113,114 AND VAT £9,411 INCOME 2025/26 ALLOTMENTS £360, BANK INTEREST £84, GRANTS/DONATIONS TOWARDS MUGA £43,013 AND VAT RETURN £23,175
4 Staff Costs	6,697	7,517	-820	10.91%	NO	
5 Loan Interest/Capital Repayment	2,745	2,745	0	0.00%	NO	
6 All Other Payments	73,319	163,136	-89,817	55.06%	YES	THE VARIANCE BETWEEN 2024/25 AND 2024/25 FIGURES IS DUE TO THE INSTALLATION OF THE MUGA. 2024/25 SAW THE MAJORITY OF THE COSTS PAID £129,576 AND 2025/26 SAW THE REMAINING COSTS PAID £63,717. FULL EXPENDITURE BREAKDOWN ON SEPARATE SHEET
7 Balances Carried Forward	26,114	12,243	13,871	113.30%	YES	2024/25 SAW AN UNUSUALLY LOW YEAR END FIGURE DUE TO A DELAY IN THE REIMBURSEMENT OF VAT £16,384. 2025/26 SEES A MORE REALISTIC AND HEALTHY FIGURE
8 Total Cash and Short Term Investments	26,114	12,243	13,871	113.30%	YES	AS ABOVE
9 Total Fixed Assets plus Other Long Term Investments and Assets	83,355	82,341	1,014	1.23%	NO	
10 Total Borrowings	17,164	19,030	-1,866	9.81%	NO	

NORTHCHAPEL 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

1. Date of announcement **Tuesday 2 June 2026**

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:

MRS HELEN CRUIKSHANK
PARISH CLERK AND RESPONSIBLE FINANCIAL OFFICER
EMAIL: clerk@norththchapel-pc.org.uk
PHONE: 01798 860788
(MONDAY TO FRIDAY 9AM-5PM ONLY)

commencing on **Wednesday 3 June 2026**

and ending on **Tuesday 14 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:

Moore East Midlands (Ref AP/HD)
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ



5. This announcement is made by MRS HELEN CRUIKSHANK
NORTHCHAPEL PARISH CLERK AND RFO

Annual Internal Audit Report 2025/26

NORTHCHAPEL PARISH COUNCIL

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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. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			✓
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 <i>(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).</i>	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
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

15/05/2026

DD/MM/YYYY

DD/MM/YYYY

MRS JEAN HUGGETT

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

JEAN HUGGETT

Date

15/05/2026

*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).

NORTHCHAPEL PARISH COUNCIL 2025/26

2024/25	INCOME & EXPENDITURE	2025/26
£		£
32,495	FUNDS BROUGHT FORWARD	12,243
£	INCOME	£
30,000	PRECEPT	30,000
0	CIL PAYMENT	0
110	BANK INTEREST	84
310	ALLOTMENTS	360
113,314	GRANTS AND DONATIONS	43,013
0	SWIMMING POOL LOAN REPAYMENT	0
9,411	VAT RECOVERED	23,175
0	MISCELLANEOUS	0
153,146	TOTAL INCOME	96,632

GRANTS AND DONATIONS
2024/25 SPORTS CLUB DONATION/CONTRIBUTION TO MUGA PROJECT
2025/25 SPORTS CLUB DONATION/CONTRIBUTION TO MUGA PROJECT PLUS VE80 GRANT FOR NEW BENCH (£250)

185,641	108,876
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2024/25	EXPENDITURE	2025/26
£		£
9,902	GENERAL ADMIN * (Note 1)	9,165
2,745	PUBLIC WORKS LOAN REPAYMENT	2,745
1,318	LITTER BIN EMPTYING	1,088
5,636	GRASS CUTTING, TREES AND MAINTENANCE * (Note 2)	4,198
1,282	ALLOTMENTS	960
10,822	PLAYGROUND	556
107,980	MUGA PROJECT	53,098
1,715	HIGHWAYS - ROAD SAFETY PROJECT	0
6,502	GRANTS AND DONATIONS * (Note 3)	3,995
25,495	VAT PAID	6,957
0	ELECTION COSTS	0
173,398	TOTAL EXPENDITURE	82,762

12,243	TOTAL FUNDS AT YEAR END	26,114
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£	GENERAL ADMIN 1	£
7,517	CLERKS SALARY	6,697
266	WSALC (ANNUAL SUBS)	285
892	INSURANCE	806
310	AUDIT	546
294	GENERAL EXPENSES	830
0	TRAINING	0
624	MISCELLANEOUS	0
9,902	TOTAL	9,165

£	PARISH MAINTENANCE 2	£
2,436	GRASS CUTTING AND MAINTENANCE ON VILLAGE GREEN	2,271
1,170	GRASS CUTTING - CHURCHYARD	1,260
750	TREEWORCS INCLUDING SCULPTURE	300
995	NOTICEBOARD	0
0	VE80 BENCH	367
0	WINTER PLAN	0
285	DEFIBRILLATOR	0
5,636	TOTAL	4,198

£	GRANTS AND DONATIONS 3	£
1,532	NORTHCHAPEL PRIMARY SCHOOL AND LITTLE OAKS PRE-SCHOOL	300
1,500	NORTHCHAPEL VILLAGE HALL (INC LUNCH CLUB)	750
130	4 SIGHT CHICHESTER	170
100	PETWORTH COTTAGE NURSING HOME	100
300	KENT SURREY SUSSEX AIR AMBULANCE	300
50	THE ROYAL BRITISH LEGION POPPY APPEAL: WREATH	50
200	FRIENDS OF CHIDDINGFOLD	200
100	TYLERS TRUST	200
0	CHICHESTER FOOD BANK (PETWORTH BRANCH)	100
500	PARISH NEWS (ADVERTISING)	0
250	NORTHCHAPEL FLOWER AND VEGETABLE SHOW	0
1,000	VILLAGE EVENTS : SUMMER FAIR AND BONFIRE NIGHT	1,000
840	YOUTH CLUB	825
6,502	TOTAL	3,996

* In lieu of an annual donation towards the maintenance of the community swimming pool, the Parish Council reduced its loan by £500
Original loan was £6,000 in December 2012. Outstanding amount as at 31st March 2026 is £500