

**Northam Town Council – Minutes of the SPECIAL Full Council meeting held 24<sup>th</sup> June 2026 at 6.30pm in the Council Chamber, Windmill Lane, Northam.**

Present: Cllrs Bell, Bach, Hames, Himan, Hodson, Horrocks, Leather, Lo-Vel, Newman-McKie (Mayor) Sawyer and Whittaker (Deputy Mayor).

In attendance: Guy Langton (Town Clerk & RFO)

**2606/107 Apologies**

Cllrs Edwards, Singh and Tait submitted their apologies, the reasons for which were approved.

**2606/108 To agree the agenda as published.**

It was **resolved** to proceed with the agenda, as published.  
Proposed Cllr Bell, Seconded Hodson (all in favour)

**2606/109 To receive any dispensations and disclosable pecuniary or other interests.**

Members were reminded that all interests must be declared prior to the item being discussed.

**2606/110 Mayor's Announcements**

The Mayor had attended Bideford's annual regatta earlier in June, a well-attended event. The Town Clerk announced that member's allowances would not be paid in June, the advice of the District Council's Remuneration Panel had not yet determined the level of remuneration to be awarded. The matter would be included on a future agenda of Full Council.

The Town Clerk reminded members of the need to complete the updated Register of Interests, hard copies of which had recently been circulated.

**2606/111 To confirm and sign the minutes of the Council meeting held 3<sup>rd</sup> June 2026**

It was **resolved** to approve the minutes, which were signed by the Mayor.  
Proposed: Cllr Leather, Seconded: Cllr Bach (all in favour)

**2606/112 Public Participation**

No members of the public were present.

**2606/113 To receive the Annual Internal Audit Report 2025/26**

The Annual Internal Audit had been received and circulated in advance of the meeting. A copy is appended to these minutes.

**2606/114 To consider the Annual Governance Statement 2025/26**

The Town Clerk referred to the report which explained how the Council had met, or not, the expectations of each Assertion in turn. All Assertions were responded to with 'Yes' apart from Assertion 10, which was new for the 2025-26 Audit. The Council had met some of the expectations of Assertion 10 but had not met others. The Town Clerk would draft an action plan to meet the expectations of Assertion 10 to be presented to the meeting of the Finance & HR committee in July, prior to submission of the AGAR forms and supporting papers to the external auditor by 31<sup>st</sup> July 2026, an extension for the submission having been approved. A copy of the AGAR to be submitted is appended to these minutes.

It was **resolved** to submit Section 1 of the AGAR 2025-26, responding 'Yes' to Assertions 1-9 and 'No' to Assertion 10.

Proposed: Cllr Horrocks, Seconded: Cllr Lo-Vel (all in favour)

Chair's initials

**2606/115 To consider the Accounting Statements 2025/26 and Explanation of Differences**

The Town Clerk referred to the figures reported in and the papers supporting the AGAR 2025-26, as presented in the AGAR draft appended to these minutes.

Differences of close to 15% (or over £100,000) were explained.

The variance between boxes 7 (Balances Carried Forward) and 8 (Value of funds in banks) was explained as the VAT recoverable for Q4 of 2025-26.

The Council’s combined PWLB debts were reported as:

PWLB Loans		31st March 2026					
Loan	Reason	Payments	Amount	Balance	Start Date	End Date	Years left
Northam Hall	Refurbish Northam Hall	June & December	£4,136.56	£43,500.00	17/06/09	17/06/33	7
Westward Ho!	Purchase Westward Ho! Park	May & November	£2,354.62	£118,754.00	04/05/21	06/05/70	44
Westward Ho!	Play area at Westward Ho! Park	June & December	£1,721.21	£94,342.76	23/06/21	23/06/70	44
<b>Total</b>			<b>£8,212.39</b>	<b>£256,596.58</b>			

It was noted that the completed draft AGAR 2025-26 would be presented to the Finance & HR committee, members were requested to ask any questions they had in advance of the meeting so the Town Clerk could respond at that meeting.

The period for Exercise of Public Rights in relation to the 2025-26 accounts was noted as 1<sup>st</sup> July to 11<sup>th</sup> August 2026.

The council thanked the Town Clerk for preparing the detailed papers supporting the AGAR 2025-26.

It was **resolved** to present the AGAR 2025-26 as drafted to the Finance & HR committee in July 2026 and submit the papers for the Audit by the 31<sup>st</sup> July 2026.

Proposed: Cllr Leather, Seconded: Whittaker (all in favour)

There being no further business, the meeting close at 7:15pm

Signed \_\_\_\_\_ Dated \_\_\_\_\_

Chair’s initials

## Annual Internal Audit Report 2025/26

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS

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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.	Yes		
B. This 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		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	Yes		
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.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
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 cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	Yes		
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>			N/A
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.	Yes		
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>	Yes		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	Yes		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	Yes		
<b>P. (For local councils only)</b>	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes		

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

18/06/2025 02/10/2025

DD/MM/YYYY

DD/MM/YYYY

Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit

SIGNATURE REQUIRED



Date

DD/MM/YYYY

22/06/2026

\*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).

Chair's initials