

ALDBURY PARISH COUNCIL
PARISH COUNCIL MEETING
Held in Aldbury Memorial Hall
Monday 2nd February 2026 at 8pm

MINUTES

Present: Cllr Webb (Chair), Cllr Warren (Vice Chair), Cllr McCarthy, Cllr White, Cllr Brooks, Cllr Houghton and Cllr de la Bedoyere

In Attendance: Gosia Turczyn – Aldbury Parish Clerk

26/010 Apologies

To receive and accept apologies for absence.

The Council received and accepted apologies sent by County and Borough Cllr Symington. Cllr Paterson was absent.

26/011 Interests

- a) To receive declarations of interest from Councillors on items on the agenda.
The Council was to discuss a trackway leading from Stocks Road under the Clerk's report and correspondence and Cllr Webb declared that his partner lives on that trackway.
- b) To receive written requests for dispensations for declarable interests.
None.
- c) To grant any requests for dispensation as appropriate.
None.

26/012 Public Matters

To receive questions from members of the public and press on items included on this agenda (max 15 min).

No members of public were present.

26/013 Minutes

To confirm the Minutes of Aldbury Parish Council Meeting held on 5th January 2026 as an accurate record of proceedings.

Resolved, proposed by Cllr Webb and seconded by Cllr Warren that the minutes were a true and accurate record of proceedings and were to be duly signed by the Chair.

26/014 Reports to the Council

- a) Warden's report – appendix 1
To note the report and approve expenditure if required.
 - The Council received a notice from Hertfordshire HCC Highways that Toms Hill Road will be resurfaced. The road will be closed from 16th February.
 - The Council discussed the Aldbury playground perimeter fence and suggested that the Clerk meet with contractors to discuss the cost of replacing it.
 - The safety surface under the swings will need to be replaced, and the Clerk will obtain further quotes.
- b) Clerk's report; items for information only – appendix 2

The report was noted by the Council. Further discussion took place regarding the poor condition of the trackway leading from Stocks Road up to the cottages, and the deterioration of the tarmac surface over the years. Residents of Barrack Road use the trackway to access their garages and rear gardens, and Dacorum Borough Council uses it for refuse collection vehicles.

The Council agreed to establish whether the trackway is registered as a highway or a footpath with a right of way, and to determine which authority is responsible for its maintenance and repair.

Action: The Clerk to contact Dacorum Borough Council and Hertfordshire County Council to clarify responsibility.

c) Hertfordshire police – report from PCSO.

Crimes reported in Aldbury Parish in January 2026 were as follows:

Theft from Motor Vehicle, Stocks Road – rear window smashed in, a set of golf clubs stolen

Theft of Motor Vehicle, Tring Train Station – Vehicle stolen from the car park while the victim was away for the day.

Theft Other - Chiltern Hill Close – theft of a pedal cycle from the car port

26/015 Planning Matters and Consultations – to consider comments on the following:

a) Application(s) received:

- 25/03171/LBC Investigations into floor build up and wall fabric. Town Farm Stocks Road Aldbury Tring Hertfordshire HP23 5RU No comment.
- 25/03173/LBC Town Farm, Stocks Road, Aldbury, Tring, Hertfordshire, HP23 5RU Removal of modern paddle stair, formation of new stair and associated works to the attic and first floor. No comment.
- 26/00052/RET Continued use of Year 5 & 6 classroom. Aldbury Junior School Stocks Road Aldbury Tring Hertfordshire HP23 5RT. Support
- 26/00136/FHA Single-storey front and rear and two-storey side extensions. 21 Clarkes Spring Aldbury Tring Hertfordshire HP23 5QL No comment.

b) To consider and approve any Parish Council responses to any planning applications received during the period after which the agenda was published. Those applications will be added in the Clerk's report and can be found on www.aldburyparishcouncil.gov.uk in the Meetings tab.

- 26/00153/FHA Single storey rear extension and first floor rear extension 12 Railway Cottages Station Road Tring Station Tring Hertfordshire HP23 5QT No comment.

c) Decision(s) issued by Dacorum Borough Council:

- 25/02748/ROC Chimanmani, Toms Hill Road, Aldbury, Tring, Hertfordshire, HP23 5SA Variation of Conditions 2 (Approved Plan) and 3 (Materials) attached to planning permission 25/00526/FUL – Granted
- 25/02781/FHA 56 Stocks Road, Aldbury, Tring, Hertfordshire, HP23 5RU Domestic electric vehicle charging unit - Granted

26/016 Aldbury Parish Assembly – Monday 27th April 8 pm

To consider arrangements for the Annual Parish Assembly, including guest speaker.

The Council suggested inviting either County and Borough Councillor Symington or representatives from the National Trust, depending on availability. It was also agreed that the meeting should be widely advertised in order to encourage public attendance and interest.

26/017 Activities at Ashridge Estate

To receive a verbal update from Cllr Brooks.

The historic Grade I listed building, which has previously operated as a conference and business school venue, will be converted for hotel use. Further details regarding the timeline, operators, and extent of refurbishment are expected to be confirmed in due course.

26/018 Church Path to Church Farm Café – Improvements and Integration; requested by Cllr Brooks
To discuss the inclusion of the church path to Church Farm Café including consideration of links to speed-reduction measures.

The footpath running from Church Farm to the corner of the churchyard on Station Road is currently overgrown with vegetation. Large bushes are obstructing the path, preventing pedestrians from using it safely and forcing them to step into the road. This issue is also increased by vehicles parking along the church verge, which restricts safe access even more. The Council agreed to establish a working party to cut back the overgrown bushes and to seek clarification regarding ownership of the land and the trees. **Action:** Cllr Webb to speak with County Cllr Symington and Luke Gibbons at HCC Highways on the above.

26/019 Great British Spring Clean 2026

To agree arrangements for the community litter pick.

The community litter pick will be held on 18th April at 10 am with Cllr Houghton leading the event. This will be advertised in the Outlook, Facebook and noticeboards.

26/020 Aldbury Tennis Court – appendix 3

To review and agree the annual fee for tennis court users.

It was agreed to maintain the annual contribution at £20 per household for 2026. The membership forms will be sent to members of the tennis club after the start of the new financial year.

26/021 Financial Matters – appendix 4

- a) To review, note and agree the accounts including bank reconciliation, bank statement and monthly budget report.

The accounts were noted and approved. The invoices and transaction list were to be checked and signed by Councillor Houghton, who is not acting as the account signatory. The summary of receipts and payments report was also approved, subject to the Clerk/RFO rectifying the account balances and reserve balances accordingly.

- b) To scrutinise receipts and payments cashbook report.

This was noted and agreed.

- c) To note receipt of income in January 2026.

The Council received the following income:

- CCLA Investment – Interest £116.99
- Allotment rent total - £265.00
- Wayleave payment - £40.00
- Aldbury Sports Club – annual rent (£100) and payment for Recreation Ground grass cutting (£1,800) - £1,900

- d) To pass resolution to authorise schedule of payments.

Resolved, proposed by Cllr Webb and seconded by Cllr Brooks to approve the schedule of payments listed below:

BACS/DD/SO presented for payment at the meeting on 2nd February 2026:

PAYEE	DESCRIPTION	AMOUNT including VAT when applicable
M Turczyn (Clerk)	Salary and HCC Pension contributions January (salary paid on 27.01.2026)	£1,491.98
HMRC Cumbernauld	Clerk's PAYE January	£166.25
MW Agri Ltd (SO)	Grass cutting in the parish	£572.80
MW Agri Ltd	Hedge cutting at Iron Room (invoice paid on 27.01.2026)	£312.00
Npower (DD)	Street light power (paid on 22.01.2026)	£233.97
Anglo Dutch Ltd	Payroll provider	£72.00
R.M.L Tree & Garden services	Repair of pothole with tarmac; materials and labour	£1,740.00
SJW Services	Fitting of swing seat and repairing an allotment gate	£50.00
M Turczyn	Clerk's mileage expenses	£14.40

26/022 Meeting close: 21:07

Next Parish Council meeting will be held on 2nd March 2026 at 8 pm.

ALDBURY PARISH COUNCIL WARDENS UPDATE: FEBRUARY 2026

AREA	ALLOTMENTS & MILLENNIUM ORCHARD
TO CHECK	Fencing & gates, benches, trees, hedges & shrubs, grass height, signs, footpaths, housekeeping, ground conditions
INSPECTION DATES	30/01, 06/02, 13/02, 20/02
ISSUES TO REPORT	<ol style="list-style-type: none"> 1. Footpaths are waymarked and, given the sustained rainfall this year, are in a fair condition underfoot; isolated sections are slippery. 2. Benches are in fair condition. 3. On-site information signage is clear and easy to read, though certain elements require updating. 4. The site is well maintained, with conditions likely to improve as allotment holders resume activity in early spring. 5. Strengthening is required to a 6-metre stretch of donkey paddock fencing (Photo 1). The Clerk is consulting with the tenant to arrange remedial action. <p>Outstanding Items</p> <ul style="list-style-type: none"> ❖ Footpath issues are unresolved with DBC, despite repeated follow-up by APC. ❖ Replacement of decayed gatepost at the Orchard to Toms Hill entrance. ❖ Decayed unsteady fencing alongside FP No. 7 needs attention.

AREA	PLAYGROUNDS
TO CHECK	Equipment, Safety Information, Fencing & Gates, Benches, Trees, Grass height, General ground conditions, Empty litter bin.
INSPECTION DATES	30/01, 06/02, 13/02, 20/02 Tring Station 10/02
ISSUES TO REPORT	<ol style="list-style-type: none"> 6. Both playgrounds were subject to a visual inspection, and the following observations were recorded:: <ul style="list-style-type: none"> - Play equipment was in good order, with no further defects noted beyond those already listed on the outstanding items register. - Both playgrounds displayed ownership information. - The grassed area complied to the specified mowing height. - The litter bin was emptied as needed. <p>Outstanding Items</p> <ul style="list-style-type: none"> ❖ Upgrade playground signage to meet current standards. ❖ Level deep ruts around the two-seat bird rocker. ❖ Replace the decayed bench seat. ❖ Repair or replace decayed components on the Log World bridge. ❖ Repair or replace a leaning 10-metre section of fencing at Aldbury Playground..

AREA	RECREATION GROUND
TO CHECK	Tennis court, Basketball area, Pavilion, Fencing, Benches/seats, Logs, Trees & vegetation, Grass height, car park, Litter & dog waste bins, Footpaths.
INSPECTION DATES	30/01, 06/02, 13/02, 20/02
ISSUES TO REPORT	<ol style="list-style-type: none"> 7. Footpaths were waymarked. 8. Car park surface was found in good condition.

	<p>9. Benches are in satisfactory condition. Litter is collected weekly and bins serviced by DBC.</p> <p>10. Perimeter trees displayed no obvious defects.</p> <p>11. The tennis court remains in satisfactory condition, free from moss.</p> <p>12. The basketball playing surface is uneven and unfit for use.</p> <p>13. The football pitch is in poor condition and shows signs of use while waterlogged, risking soil compaction, sward loss, and expensive long-term damage. APC may wish to consult sports club.</p> <p>Outstanding items</p> <p>❖ Repair tennis court surface following a report of a small, raised area.</p>
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AREA	VILLAGE GREEN(S) & POND
TO CHECK	Benches, Trees, Pond, Grass height, Stocks, Litter Bins, Notice board.
INSPECTION DATES	30/01, 06/02, 13/02, 20/02
ISSUES TO REPORT	<p>14. The timber benches remain in acceptable condition.</p> <p>15. The grassed areas complied with mowing requirements.</p> <p>16. Litter bins continued to be emptied weekly by DBC.</p> <p>17. Weekly litter picking took place, with a noticeable increase in litter and discarded dog waste bags.</p> <p>18. The notice board was in good condition, displaying relevant and latest information.</p> <p>19. Both mature trees appear sound, and the metal seating beneath them was in good order.</p> <p>20. The duck house has lately been relocated to the village green, and two fresh straw bales placed in the pond.</p> <p>21. The pond water level remains high. Some flooding of the adjoining farmland was observed, which may have been partly due to the accumulation of dead vegetation and silt in the ditch/drain south of Stonycroft (Photos 2, 3 & 4).</p>

AREA	HIGHWAY'S, PUBLIC FOOTPATHS & DITCHES
TO CHECK	Surfaces, Pedestrian routes, Signage, Drainage, Grit bins, Litter, Street lamps, Bollards, kissing gates, Notice board (Tring Station)
INSPECTION DATES	30/01, 06/02, 13/02, 20/02
ISSUES TO REPORT	<p>22. Streetlights inspected on 22 February; all found to be in working order.</p> <p>23. Litter collection undertaken on Station Road, New Ground Road, Malting Lane, Stonycroft, and Toms Hill to FP15.</p> <p>24. Blocked drain opposite the church/telephone exchange reported to HCC (Ref: 102001932923). Photo 5.</p> <p>25. Damage to the carriageway surface near a storm gully at Church Farm entrance reported to HCC (Ref: 102001932920). Photo 6.</p> <p>26. HCC resurfacing works completed on Toms Hill and Trooper Road (16–20 February), including sectional resurfacing, patch, and pothole repairs. Associated drainage clearance was also undertaken, including the unblocking of a drain near Beechwood Drive (HCC Ref: 401004807995). However, reinstatement of road markings is still needed (Photos 7 & 8). APC may wish to provide relevant feedback to Cllr Symington, who is understood to have acted on APC's behalf in this matter at County level.</p> <p>Outstanding Items (DBC/HCC)</p>

	<ul style="list-style-type: none"> ❖ Replacement of decayed Toms Hill nameplate (DBC Ref: 895084). ❖ Reinstatement of waymarker on Hitchins Field (Footpath 63) (DBC). ❖ Repainting of faded "SLOW" road markings on Toms Hill and Station Road (HCC Refs: 401004654989, 401004654999). ❖ Reinstatement of metal kissing gates on Footpath 68, Stonycroft to former Isolation Hospital (DBC). ❖ Blocked drain near Applegarth. HCC Ref: 102001527199.
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PHOTOGRAPHS



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Clerk's Report & Correspondence – APC Meeting on 2nd March 2026

Matters for information and actions from previous meeting(s):

- One of the donkeys was put down on 26 February after becoming unwell. The family who owns the donkey paddock advised that he was 22 years old and are planning to get another donkey. The donkey fence will be partially repaired next month.
- The dog waste bin that was damaged during the hedge cutting has now been replaced.
- Luke Mabbett provided a quote (via text message) for the hedge/tree cutting at the top of the allotments - £650.

Hertfordshire police – report from PCSO

No report has been received.

To consider and approve any Parish Council responses to any planning applications received during the period after which the agenda was published:

PL/0426/24 - Importation of inert material to enable improved restoration of Pitstone Quarry with enhanced landscaping and biodiversity measures, and to create a new outdoor recreation resource, with a network of footpaths, open water swimming lake, welfare units, and car parking facilities, for use as Suitable Alternative Natural Green Space (SANG) at Pitstone Quarry, Upper Icknield Way, Pitstone, LU7 9HA Link to information and associated documents can be found <https://planning.hertfordshire.gov.uk/>, please put in the application reference number PL/0426/24 in search tab.

Correspondence received:

- Email received from County Cllr Sally Symington: “ I was requested to pass on the concerns of a local resident regarding signage on the footpaths around Tom's Hill to Aldbury Parish Council to seek a solution to the problem of cyclists using footpaths. Have you received complaints from other residents?
To what extent is there a wider problem of cyclists using footpaths in and around Aldbury?
I have sent the images of the broken signs to the Rights of Way officer for his advice on repairs and will report them to Hertfordshire County Council.
Best regards
Sally”

Aldbury Parish Council

Policy statement of internal control and annual review of the effectiveness of internal control

Introduction

The authority has responsibility under regulation 5(1) the Accounts and Audit Regulations 2015, for conducting, at least annually, a review of the effectiveness of the system of internal control.

<http://www.legislation.gov.uk/ukxi/2015/234/contents/made>

Proper Practices are defined within The Practitioners Guide [file \(nalc.gov.uk\)](http://www.nalc.gov.uk)

Adequate and Effective Systems, Review of Effectiveness

The review is informed by the work of:

- The Council and its Committees (if applicable)
- The Clerk/Responsible Finance Officer
- The Internal Auditor (separate document)
- The External Auditor (separate document)

Annual review of the control systems enables the council to accurately complete the section 2 of the Annual Governance and Accountability return (AGAR).

" We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed it's effectiveness'

The Effectiveness of the System of Internal Control

The system of internal controls at Aldbury Parish Council currently consists of:

- Appointment of Clerk and Responsible Financial Officer
- Adoption of Code of Conduct for Members
- Adoption of model NALC Standing Orders and Financial Regulations
- Adoption of Financial and Management Risk Assessment
- Asset Register and annual review of accuracy
- Annual review of effectiveness of internal controls
- Annual review of the effectiveness of the internal auditor
- Review of internal audit arrangements and implementation of any recommendations
- Regular scrutiny of financial records and proper arrangements for the approval of expenditure as per adopted Financial Regulations
- Procedures in place to ensure that direct debits and standing orders are reviewed and approved by Council

- Adherence to the internal financial control systems detailed in the financial regulations
- Scrutiny of calculations provided by payroll provider
- Regular employer returns to HM Revenue and Customs
- Annual or when required completion of VAT return and the RFO ensuring they are up to date in matters of VAT and other taxation issues as necessary
- Monthly budget monitoring statements provided to council
- Preparation and dissemination of regular financial reports comparing actual expenditure against forecasts
- Regular review of such reports by RFO and by Council members
- Procedures for dealing with and monitoring the Council's Grants scheme
- Procedures for document receipt, circulation, response, handling and filing
- Procedures in place for recording and monitoring Members' Interests and Gifts and Hospitality received
- Sector qualified Clerk (Clerk obtained qualifications in December 2023)
- Training and continuing professional development of the clerk and members budgeted for

1. SCOPE OF RESPONSIBILITY

Aldbury Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

Regulation 3 of the Accounts and Audit Regulations 2015 states that 'a relevant authority must ensure that it has a sound system of internal control which —

- a) facilitates the effective exercise of its functions and the achievement of its aims and objectives
- b) ensures that the financial and operational management of the authority is effective
- c) includes effective arrangements for the management of risk'

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk and reduce it to a reasonable level rather than to eliminate all risk of failure, to achieve policies, aims and objectives. Therefore, it can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is on-going, and the process is designed to identify and prioritise the risks to the authority's policies, aims and objectives and to evaluate and manage the risks accordingly.

3. RESPONSIBILITY FOR THE INTERNAL CONTROL ENVIRONMENT

3.1 The Council

The council as a corporate body is responsible under statute for certain decisions which cannot be delegated, setting of the precept and approval of the annual return & governance statement. It may delegate responsibility for dealing with the consideration

and approval of all other financial matters to the officers, subject to the approval of delegation arrangements. The council has made and will keep under review Financial Regulations which includes provisions relating to contracts. The council's System of Internal Control is ancillary to and underpins the Financial Regulations and Standing Orders. The council must appoint a Chair who is responsible for the smooth running of meetings and ensures that all council decisions are lawful with the advice of the Parish Clerk. Neither the Chair nor any individual councillor may make decisions on behalf of the council.

The council must appoint an independent Internal Auditor and

- confirm the scope of the internal audit; approve the internal audit plan setting out proposals for the internal auditor; confirm that this properly takes account of the corporate risk (i.e. the controls and procedures within the council which minimise the risk of the council not being able to function or carry out what it sets out to do)
- agree that the Terms of Reference proposed in the audit plan, together with the inspections carried out by the Internal Auditor, the Chair and the Proper Officer of the parish council, are adequate and effective for the council's internal audit purposes.

The Chair shall sign each page of the minutes once approved at the council meetings. Decisions are made in accordance with the Standing Orders (re-adopted annually) and Financial Regulations approved by the council.

The council approves a budget for the following year at the January's meeting which also approves the level of precept for the following financial year. The RFO shall provide the council, at each full council meeting, with a statement of receipts and payments to date. In addition, the RFO will provide detailed budget report (comparing actual expenditure to the appropriate date against that planned and as shown in the budget) prior to each meeting together with bank reconciliation.

3.2 Officers – Financial reporting

The council has appointed a Parish Clerk who as Proper Officer acts as the council's advisor and administrator. The Clerk is the also council's Responsible Financial Officer and is responsible for administering the council's finances. The Clerk is responsible for the day-to-day compliance with laws and regulations that the council is subject to and for managing risks. The Clerk also ensures that the council's procedures, control systems and polices are maintained.

The duties of the Clerk / RFO are laid down in a Job Description which is reviewed on an annual basis or when required by nominated Staffing Committee.

The Clerk / RFO shall check and authorise payments prior to their presentation for signature in accordance with the approved financial procedures.

The Clerk/RFO submits all the requested information to the internal and external auditor by the required date.

The Clerk/RFO arranges for public notices to be displayed.

The Clerk/RFO retains all relevant documents relating to finances in accordance with best practice and the council's Document Retention Policy (i.e Annual Return, VAT Returns, PAYE/NIC information, public notices, Fixed Asset register, Risk assessments, accounts and supporting information).

3.3 Internal Audit- internal and external controls

The council will appoint a suitably qualified and experienced Independent Internal Auditor who will report to the council in accordance with the scope of internal audit sufficient to provide an adequate level of assurance for the council to complete assertions 2 and 6 in its Annual Governance Statement.

The effectiveness of the internal audit shall be reviewed annually, and the council agrees the appointment of the Internal Auditor.

The scope of the work of the Internal Auditor is reviewed annually; the review and the appointment are minuted.

The reports of the Internal Auditor are considered at the full council meeting.

3.4 External Auditor

The council's External Auditors are appointed in accordance with the current statutory accounting and audit framework. Authority's Audit Appointment for 2022-23 to 2026-2027 is PKF Littlejohn LLP.

The council shall display public notices of the exercise of electors' rights and conclusion of audit as required by regulation.

4. FINANCIAL AND ACCOUNTING PROCEDURES

4.1 Financial Regulations

The financial regulations will be reviewed for continued relevance and amended where necessary via approval by the parish council annually in May.

4.2 Cheque/Payment Signatories

Two councillors sign all cheques, the signatories also initial the cheque stubs. The signatories ensure that the cheque agrees with the amount of the invoice and the payee named on the invoice.

Internet banking payments are set up by the Clerk and authorised by two councillors (invoices are provided for reference). Payments are listed and presented to all councillors before the next full council meeting. For business continuity considerations the following Councillor is able to submit payments: Cllr Nick de la Bedoyere.

4.3 VAT Repayment Claims

The Clerk/RFO ensures that proper VAT invoices are received where VAT is payable and maintains a VAT account to show that the correct amount of VAT is reclaimed in April or when required.

4.4 Cheque Handling/Security

The Clerk will receive all income. All cheques shall be kept safely in a locked place and shall be banked within a month.

All income shall be reported to the full council meeting. The RFO will ensure the amount of the precept is correct and that all instalments are received.

4.5 Salaries and other Staff Payments

Salaries and other staff payments shall be made each month by BACS. Payments shall be paid on the basis of information agreed and reviewed annually or when required by the Staffing Committee. An external payroll company will be used and will provide the information to the RFO for payment of salaries and requirements to HMRC and pension contributions.

Mileage and any other expenses shall be reimbursed in accordance with rates approved by the council.

Upon the production of appropriate receipts, out of pocket expenses for small day to day items appropriate to the duties of the staff member shall be reimbursed.

4.6 Budgetary Control - budgetary control

The Clerk (RFO) will ensure that all accounts certified for payment are endorsed within the correct budgetary centre.

The Clerk (RFO) shall every month reconcile statements of the Parish council's accounts taken from the information contained in the cash book with copies of the relevant bank statements. If bank statement is not yet available for Council meeting then the Clerk/RFO shall reconcile the transaction list with the cashbook entries.

The full council shall receive a budget report at each meeting alongside a financial statement or a list of transactions and a report of bank reconciliation.

The Council is to provide information to the Clerk/RFO of any anticipated projects for the following financial year in September/October for the purposes of budgetary control review and the preparation of a draft budget and precept requirement for the following full council meeting (no later than December each year). The Parish council will review (amend if necessary) and agree the draft budget and consequent precept for the next financial year.

4.7 Procurement – procurement framework

Financial Regulations provide a framework and set procedures for dealing with contracts of certain values. Working beneath that framework, provision needs to be made for the day-to-day operational work of the Parish council to be administered, and to that end the Clerk is authorised to issue orders for office and other supplies to support the Parish council's administration and day to day operation within agreed budgets.

5. ASSET MANAGEMENT

The council's Asset Register is to be reviewed on an annual basis full council. No property shall be sold, leased or otherwise disposed of without the authority of the council.

The adequacy of insurance of the Parish council's assets is considered annually in advance of the insurance renewal.

6. RISK MANAGEMENT

The council's base Risk Assessment of its land, property, and activities, are to be reviewed on an annual basis by the full council.

In September 2025, Aldbury Parish Council was subject to fraud involving an unauthorised Direct Debit collected from its bank account.

The fraudulent transaction was identified promptly, and a Direct Debit Indemnity Claim was submitted to the bank.

Following this incident, the Council sought guidance from its bank regarding measures to mitigate future risk. It was agreed that the Clerk and all members who are authorised account signatories will log into the online banking portal regularly to monitor transactions and promptly identify any suspicious or unauthorised activity.

7. REVIEW OF EFFECTIVENESS

The council is responsible for conducting, at least annually, a review of the effectiveness of the system of internal control. This role will be initiated by full council and incorporated within the annual work programme of the council's Internal Auditor. The findings of the annual review shall be reported to and considered by the council.

Reviewed and adopted by the Council: March 2026

Description	Location
Hard Sports Surface Tennis Court and Car Park	Recreation Ground
Playground Equipment 1	Aldbury Allotments
Playground Equipment 2	Tring Station - Iron Room
New Light	Trooper Rd/Stoneycroft
Playground Equipment cradle swing seat	Aldbury Allotments
Playground Equipment cradle seat with link chain x 2	Aldbury Allotments
Playground Equipment swing seat	Aldbury Allotments
Playground Equipment flat swing seat	Aldbury Allotments
Playground Equipment Tipi Carousel	Aldbury Allotments
Playground Equipment Snake swing	Aldbury Allotments
Playground Equipment Fort with slide	Aldbury Allotments
Playground Equipment Grass Mats	Aldbury Allotments
Playground Equipment Grass Mats	Aldbury Allotments
Playground Equipment Rubber Tiles	Aldbury Allotments
Traffic Cones	The Green (Memorial Hall)
Convex Road Mirror	Recreation Ground
10 street lamps / lamp posts	Various
9 heritage street lighting units (lanterns and brackets)	Various
1 wooden bench	Allotments
1 wooden bench	Village Green (by pond)
1 wrought iron circular seat	Village Green
1 picnic table	Playground
4 litter bins	Village Green
1 litter bin	Playground
4 litter bins from DBC	
Notice Board wall mounted	Tring Station
Notice Board free standing	Village Green
1 bench seat	Rec
2 bench seats	Rec
1 bench seat	Rec
3 bench seats	Orchard
1 bench seat	Village Green
1 bench seat	Allotments
1 bench seat	Tring Station Playground
2 bench timber seats	Recreation Ground
12 litter pickers and 6 bin bag hoops	Aldbury Church
Tennis net	Recreation Ground/ Tennis court
7 litter pickers	Aldbury Church
Village Signpost	Village Green
White posts x 45	Village green and pond
Entrance Gateways to Tring Station	Station Road
Rialtas Suite Alpha Financial Managemnt Web Software	Clerk's laptop

HP Pavilion Laptop	Clerk's home office *back up
HP Pavilion SE Laptop	Clerk's home office
Christmas Tree set of lights and Transformer	Memorial Hall
Recreation Ground leases from Diocesan Board of Finance	
Allotments leased from Diocesan Board of Finance	
Children's Playground leased from Diocesan Board of Finance	
Village Green	
Community Land behind Iron Room	
Stocks	

Total Costs/Value - March 2026

Assets included in the APC Asset Register in previous years that are not parish assets.

Sports Pavilion*	Rec
Contents of Pavilion	Rec
Defibrillator - not parish asset	Trooper Rd
Balmoral Cylinder Mower	Pavilion
Warrior CG260A Brushcutter	Pavilion
Stihl Engine Combi Powerhead	1 Newground Farm Cottages
Stihl Attachment Hedgecutter	1 Newground Farm Cottages
Stihl Attachment Pruner	1 Newground Farm Cottages
Stihl Attachment Scrubcutter	1 Newground Farm Cottages
Grundfos Pump	Village Green

*Sports pavilion included as APC asset in error in previous versions of Asset Register. Pavilion is owned and was largely funded by Alc

Aldbury Parish Council Register of Assets March 2026

Date Acquired	Purchase Cost £	Value £	Replacement Cost £
Not known	Not known	18888.00	
	Not known	1.00	60000.00
2020	9800.00	9800.00	9800.00
17/05/2019	1619.00	1619.00	
15/02/2021	163.00	163.00	
21/01/2025	612.00	612.00	
27/07/2019	60.80	60.80	
01/12/2025	60.00	60.00	
14/08/2023	1840.00	1840.00	
30/08/2023	5549.00	5549.00	
01/12/2023	5626.00	5626.00	
2022/2023	2130.00	2130.00	
2024	449.00	449.00	
2024	1227.00	1227.00	
13/06/2019	58.07	58.07	
16/06/2019	320.28	320.28	
Not known	Not known	9047.00	
01/12/2025	6712.00	6712.00	
2003	Not known	482.00	
1985	Not known	482.00	
1993	Not known	1927.00	
2003	Not known	435.00	
1998	Not known	1016.00	
2001	Not known	197.00	
08/08/2019	480.00	480.00	
01/05/2025	1844.00	1844.00	
2023	2267.66	2267.66	
1994	Not known	307.00	
2013	411.42	411.42	
1999	Not known	368.00	
2004	Not known	1895.00	
2022	Donation	1.00	
1999	Not known	368.00	
2008	Not known	404.00	
2021	395.00	395.00	
2021	Donation	1.00	
01/07/2025	156.00	156.00	
2025	42.00	42.00	
2018		1071.00	
2024	Donation	1.00	
16/10/2024	3536.67	3536.67	
2025	85.00	85.00	

2019	500.00	500.00	
2024	499.17	499.17	
26/11/2020	207.00	207.00	
		1.00	
		1.00	
		1.00	
		1.00	
		1.00	
		1.00	
		1.00	2800.00
	46,650.07	83,547.07	

1986	Not known	71395.00
1987	Not known	600.00
2018	Not known	1.00
2010	1100.00	
2011	164.00	
2009	369.00	
2009	215.00	
2009	168.00	
2009	122.00	
1989	659.00	

Ibury Sports Club

Insured Value £	Custodian
	Not known / APC
	APC
	APC
	APC
	APC
	APC
	APC
	APC
	APC
	APC
	APC
	APC
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Aldbury Parish Council

Reserves Policy

Introduction

Aldbury Parish Council (APC) is required by statute to maintain adequate financial reserves to meet the needs of the organisation. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement. Reserves must be set with reference to the JPAG (Governance and Accountability for Smaller Authorities in England, Practitioners Guide).

It is the responsibility of the Responsible Financial Officer to advise the Council about the level of reserves and to ensure that there are procedures for their establishment and use.

Types of Reserves

Reserves can be categorised as earmarked also known as the sinking fund or general.

Earmarked Reserves/Sinking Fund

These reserves are generally represented as amounts that are built up over a period of time which are then 'earmarked' for specific items of expenditure to meet known or anticipated liabilities.

Earmarked Reserves can be held for several reasons:

- Renewals – to enable services to plan and finance an effective programme of equipment and infrastructure replacement and asset maintenance (i.e pond and stocks, play equipment, street light replacement, footpaths). These reserves are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets.
- Other Earmarked Reserves may be set up from time to time to meet known or predicted liabilities (i.e elections).

General Reserves

The generally accepted recommendation is that the minimum level of General Reserve should be set at between three (3) and twelve (12) months Net Revenue expenditure (NRE). The smaller the authority the closer the level should be to 12 months NRE. These are funds which do not have any restrictions as to their use. These reserves can be used to smooth the impact of uneven cash flows, offset the budget requirement if necessary or can be held in case of unexpected events or emergencies.

Procedure for the Administration of Reserves

1. Earmarked Reserves/Sinking Fund

Earmarked Reserves will be established on a "needs" basis, in line with anticipated requirements. Any decision to set up a reserve must be made by the Council. There is no

statutory upper limit save that they must be held for genuine and intended purposes. Expenditure from reserves can only be authorised by the Council. Reserves should not be held to fund on-going expenditure. This would be unsustainable as, at some point, the reserves would be exhausted. To the extent that reserves are used to meet short term funding gaps, they must be replenished in the following year. However, Earmarked Reserves that have been used to meet a specific liability would not need to be replenished, having served the purpose for which they were originally established. All Earmarked Reserves are recorded on a central schedule held by the Responsible Financial Officer which lists the various Earmarked Reserves and the purpose for which they are held. Reviewing the Council's Financial Risk Assessment is part of the budgeting and year end accounting procedures and identifies planned and unplanned expenditure items and thereby indicates an appropriate level of Reserves. Upon annual reviews sums can be moved between earmarked reserve headings, by council resolution, should the need arise or should prioritise change.

2. General Reserves

The level of General Reserves is a matter of judgement and so this policy does not attempt to prescribe a blanket level. This means building of General Reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves that have been consumed in the previous year. General Reserves will be set with reference to the SAPPP (Formerly known as JPAG) The Smaller Authorities' Proper Practices Panel, Practitioners Guide.

Setting the level of General Reserves is one of several related decisions in the formulation of the medium-term financial strategy and the annual budget. The Council must build and maintain sufficient working balances to cover the key risks it faces, as expressed in its financial risk assessment.

Should in extreme circumstances General Reserves be exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its Earmarked Reserves to provide short term resources. Even at times when extreme pressure is put on the Council's finances the Council must keep a minimum balance sufficient to pay one month's salaries to staff in General Reserves at all times.

Current level of financial reserves

The level of financial reserves held by the council was agreed by the Parish Council during the discussions held regarding the setting of the budget for the next financial year. These levels were reviewed by the RFO at year end and brought back to council for approval.

Adopted 06.02.2023

To be reviewed: March 2026

Detailed Receipts & Payments by Budget Heading 26/02/2026

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100</u> <u>General Income</u>							
1076 Precept	33,425	33,425	0			100.0%	
1080 Interest Received	1,374	1,600	226			85.9%	
1999 Miscellaneous Income	1,687	0	(1,687)			0.0%	
General Income :- Receipts	36,487	35,025	(1,462)			104.2%	0
Net Receipts	36,487	35,025	(1,462)				
<u>200</u> <u>Precept Expenses</u>							
4000 Clerk's Salary	11,360	14,490	3,130		3,130	78.4%	
4002 Clerk's WFH Allowance	240	302	62		62	79.5%	
4005 PAYE/NI/HMRC (EE & ER)	1,746	1,731	(15)		(15)	100.9%	
4010 Pension (EE & ER)	3,638	4,121	483		483	88.3%	
4055 Payroll Provider	234	300	66		66	78.0%	
4060 Staff Training	0	50	50		50	0.0%	
4065 Councillor Training	0	100	100		100	0.0%	
4070 Stationery	0	50	50		50	0.0%	
4075 IT Support	730	695	(35)		(35)	105.0%	
4080 Website	196	200	4		4	98.0%	
4085 Expenses	587	500	(87)		(87)	117.4%	
4090 Audit Fees	676	900	224		224	75.1%	
4095 Bank Charges	1,244	80	(1,164)		(1,164)	1555.3%	
4100 Room Hire	330	300	(30)		(30)	110.0%	
4105 Insurance	1,174	650	(524)		(524)	180.6%	
4110 Subscriptions	661	600	(61)		(61)	110.2%	
4130 Playground Inspection	180	185	5		5	97.3%	
4145 Street Light Power	1,891	1,500	(391)		(391)	126.0%	
4150 Street Light Maintenance	11,600	0	(11,600)		(11,600)	0.0%	11,600
Precept Expenses :- Indirect Payments	36,486	26,754	(9,732)	0	(9,732)	136.4%	11,600
Net Payments	(36,486)	(26,754)	9,732				
6000 plus Transfer from EMR	11,600	0	(11,600)				
Movement to/(from) Gen Reserve	(24,886)	(26,754)	(1,868)				
<u>300</u> <u>Special Projects</u>							
4200 Sinking Fund Playground	0	1,000	1,000		1,000	0.0%	
4205 Sinking Fund Street Lights	0	500	500		500	0.0%	
4210 Sinking Fund Pond	0	2,000	2,000		2,000	0.0%	
4260 Community Projects	6,983	0	(6,983)		(6,983)	0.0%	6,983
4270 Trees	300	1,000	700		700	30.0%	

Detailed Receipts & Payments by Budget Heading 26/02/2026

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4275 Allotment Maintenance	0	2,000	2,000		2,000	0.0%	
Special Projects :- Indirect Payments	7,283	6,500	(783)	0	(783)	112.0%	6,983
Net Payments	(7,283)	(6,500)	783				
6000 plus Transfer from EMR	6,983	0	(6,983)				
Movement to/(from) Gen Reserve	(300)	(6,500)	(6,200)				
<u>400 Concurrent Services</u>							
1100 Concurrent Services	7,066	7,066	(0)			100.0%	
1110 Village Warden Grant	1,181	1,181	(0)			100.0%	
1130 Allotment Rent	1,527	1,620	94			94.2%	
1140 Tennis Club	160	0	(160)			0.0%	
1150 Sports Club Rent	1,900	2,000	100			95.0%	
1160 Filming	12,000	0	(12,000)			0.0%	12,000
1180 Wayleave	40	40	0			100.0%	
Concurrent Services :- Receipts	23,874	11,907	(11,967)			200.5%	12,000
4300 Grants (S137)	754	700	(54)		(54)	107.7%	
4305 Churchyard	600	600	0		0	100.0%	
4310 Open Spaces Grass	4,773	6,000	1,227		1,227	79.6%	
4315 Open Spaces	6,448	800	(5,648)		(5,648)	806.0%	2,334
4320 Rec & Allotment Rent	1,850	1,800	(50)		(50)	102.8%	
4325 Playground Maintenance	135	500	365		365	27.0%	60
4330 Village Warden	1,530	1,590	60		60	96.2%	
4335 Pond	44	250	206		206	17.6%	
4340 Parish Grants (s133)	1,400	1,800	400		400	77.8%	
Concurrent Services :- Indirect Payments	17,534	14,040	(3,494)	0	(3,494)	124.9%	2,394
Net Receipts over Payments	6,340	(2,133)	(8,473)				
6000 plus Transfer from EMR	2,394	0	(2,394)				
6001 less Transfer to EMR	12,000	0	(12,000)				
Movement to/(from) Gen Reserve	(3,266)	(2,133)	1,133				
<u>999 VAT Data</u>							
115 VAT on Receipts	1,854	0	(1,854)			0.0%	
VAT Data :- Receipts	1,854	0	(1,854)				0
515 VAT on Payments	4,591	0	(4,591)		(4,591)	0.0%	
VAT Data :- Indirect Payments	4,591	0	(4,591)	0	(4,591)		0
Net Receipts over Payments	(2,738)	0	2,738				

Detailed Receipts & Payments by Budget Heading 26/02/2026

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Receipts	62,214	46,932	(15,282)			132.6%	
Payments	65,894	47,294	(18,600)	0	(18,600)	139.3%	
Net Receipts over Payments	(3,680)	(362)	3,318				
plus Transfer from EMR	20,976	0	(20,976)				
less Transfer to EMR	12,000	0	(12,000)				
Movement to/(from) Gen Reserve	5,297	(362)	(5,659)				

Detailed Receipts & Payments by Budget Heading 26/02/2026

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4130 Playground Inspection	180	185	5		5	97.3%	
4145 Street Light Power	1,891	1,500	(391)		(391)	126.0%	
4150 Street Light Maintenance	11,600	0	(11,600)		(11,600)	0.0%	11,600
Precept Expenses :- Indirect Payments	36,486	26,754	(9,732)	0	(9,732)	136.4%	11,600
Net Payments	(36,486)	(26,754)	9,732				
6000 plus Transfer from EMR	11,600	0	(11,600)				
Movement to/(from) Gen Reserve	(24,886)	(26,754)	(1,868)				
<u>300</u> <u>Special Projects</u>							
4200 Sinking Fund Playground	0	1,000	1,000		1,000	0.0%	
4205 Sinking Fund Street Lights	0	500	500		500	0.0%	
4210 Sinking Fund Pond	0	2,000	2,000		2,000	0.0%	
4260 Community Projects	6,983	0	(6,983)		(6,983)	0.0%	6,983
4270 Trees	300	1,000	700		700	30.0%	

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VAT Data :- Indirect Payments	4,591	0	(4,591)	0	(4,591)		0
Net Receipts over Payments	(2,738)	0	2,738				

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Movement to/(from) Gen Reserve	5,297	(362)	(5,659)				

BACS/DD/SO presented for payment at the meeting on 2nd March 2026:

PAYEE	DESCRIPTION	AMOUNT including VAT when applicable
M Turczyn (Clerk)	Salary and HCC Pension contributions - February	£1,492.18
HMRC Cumbernauld	Clerk's PAYE February	£166.05
MW Agri Ltd (SO)	Grass cutting in the parish	£572.80
TEEC Ltd	WCAG PC Website audit	£84.00
Npower (DD)	Street light power (paid on 20.02.2026)	£226.23
Ted Bianco	Reimbursement for 2 x barley straws for the pond	£43.90
Microsoft	Single user license	£138.24
Hertfordshire County Council	SID 5-year warranty as of 1 st April 2026	£1,000.00
Hertfordshire County Council	SID relocation Station Road	£740.00
M Turczyn	Clerk's mileage expenses	£28.80

Income received in February 2026:

- CCLA Investment – Interest £137.72
- Allotment rent total - £30.00
- Aldbury Guide - £14.00