

**Year ending
31 March 2025**

Annual Report of the Northamptonshire County Association of Local Councils



**Empowering Parish
& Town Councils**

Corporate Report

Introduction

This report details the Association's key activities and strategic progress during the financial year 2024/2025. The Association continued to focus on modernising its internal governance, integrating advanced technology, and addressing significant challenges facing the local council sector, including standards, recruitment, and devolution.

Governance and Strategy Review

The Association initiated a **Governance Review 2025** to ensure good, flexible, and agile governance. A Governance Review Working Group (GRWG) was established in November 2024, and its scope, approved in January 2025, included reviewing the Articles of Association, the format of board meetings, the role of the Honorary President, the Board Member Self-Assessment Process, and the Board Composition & Diversity Policy. Following a meeting on 6 March 2025, the GRWG submitted nine recommendations, all approved by the board on 15 March 2025. Key structural changes include the decision to discontinue the role of **Honorary President** as of the Annual General Meeting (AGM) on 4 October 2025. Furthermore, the three board meetings per year that are currently hybrid will be made **in-person only**, reflecting the view that hybrid meetings are less effective than fully in-person or fully online formats. The GRWG also recommended discontinuing the current Board Member self-assessment process, replacing it with a simplified Annual Statement.

In terms of board changes, Lynn Lavender and Geoff Paul were re-elected as Chair and Vice Chair respectively in November 2024. Director Peter Allen retired from the board at the AGM held on 5 October 2024, having joined the board in October 2009, and Greg Lavers was recruited to the board.

Sector Standards and Capacity Building

A significant board Topic Focus Session was held on 13 February 2025 regarding the standard at which councils operate. The board reached a consensus that Northants CALC should **support and encourage** member councils regardless of their governance standards, rather than ejecting a council from membership if its standards fell far below the recommended level, recognising that exclusion could disadvantage local communities. The board agreed to adopt a minimum expected standard based on the **LCAS Bronze Award** level to promote the sector and identify councils needing additional support. Additionally, the board concluded that radical sector review, including consideration of a national clerking service or clustering arrangements, is required to ensure the sector is fit for purpose in the 21st century, and agreed to lobby NALC and/or government on this matter.

The Association continued its focus on sector development by establishing two key projects for 2025/26: **Devolution** and **Capacity Building**.

Technology and AI Implementation

Northants CALC maintained its position as a leading CALC in the realm of Artificial Intelligence (AI). The board reviewed its AI Implementation Policy adopted on 16 March 2024, six months and one year later. Staff experience with **MS Copilot** has been mixed, primarily being used for text generation, though the AI Task Group has routinely met and explored advanced tools like Google's **NotebookLM™**. The market saw significant development with the launch of **GovAssist** by CloudyIT, a suite of AI tools aimed specifically at parish and town councils.

In July 2024, the Association received confirmation from the Cabinet Office that it was eligible once again to use the **.gov.uk** domain name suffix. The board approved the switch from

northantscalc.com back to northantscalc.gov.uk to demonstrate leadership to member councils.

Local Elections and National Lobbying

A board Topic Focus Session was held on 18 April 2024 to address the challenge of encouraging candidates to stand for election to parish and town councils ahead of the Northamptonshire elections scheduled for 1 May 2025. The Association created a campaign plan and supported member councils in their recruitment drives.

The Association actively engaged in national issues, particularly clerk's employment, and the board continued to lobby the National Association of Local Councils (NALC) to benchmark clerks' terms and conditions, as proposed by Northants CALC in 2022.

The board also addressed the detrimental impact of government changes to **National Insurance (NI)**, implemented on 6 April 2025, which makes hundreds of parish councils newly liable for Employer's NI payments due to the Secondary Threshold being reduced from £9,100 to £5,000. The board agreed to lobby NALC and local MPs to either clarify the categorisation of parish councils or grant them eligibility for the Employment Allowance.

Devolution and Strategic Partnerships

Dialogue regarding the devolution of assets and services from unitary councils (North Northamptonshire Council (NNC) and West Northamptonshire Council (WNC)) to parish and town councils has been challenging. The board maintained its strategy of working collaboratively with the unitary councils. The potential formation of the **South Midlands Authority (SMA)** was monitored, with the board agreeing to keep a watching brief on implications for parish councils and potential realignment of regional CALC relationships, potentially moving

away from the Federation of East Midlands Associations of Local Councils (FEMALC).

In the area of Health & Wellbeing, applications for external grant funding for a Health & Wellbeing Officer were unsuccessful but will continue to be explored.

The year to 31 March 2025 was another very successful year for the Association and it is well placed to take on the challenges that will be presented by the coming year of local elections.



Lynn Lavender
Chair, Northants
CALC



Danny Moody
CEO, Northants
CALC

Balance Sheet Summary

Northants CALC Balance Sheet as at 31 March 2025:

	£	£
	2024	2025
Fixed assets	0	0
Debtors	4,771	4,971
Cash at bank	256,295	266,185
Total Assets	261,066	271,156

	£	£
	2024	2025
Creditors	(14,674)	(13,002)
Receipts in advance	-	-
Current Liabilities	(14,674)	(13,002)

	£	£
	2024	2025
Assets less liabilities	246,392	258,154
Surplus/(Deficit)	40,446*	11,762

*Includes one-off IAS transfer of £51,440 from Receipts in Advance to Income.

Finance Report

The signed accounts for the year ending 31 March 2025 are appended below. The accounts are independently inspected by Kate Brown Accountants,

Chartered Accountants, and submitted to Companies House under the requirements of the Companies Act 2006.

The Association maintains a system of internal controls to ensure the effectiveness and efficiency of its activities and operating procedures. A director is appointed with responsibility to scrutinise the internal controls and working practices, which has proved to be a very useful governance tool that helps improve risk identification and mitigation. The Internal Controls Director (ICD) carries out a minimum of three checks per year and may check any system or procedure at will.



The Association ended the financial year with a surplus of £11,762 due to tight control on costs and better-than-expected income from investments.

The budgeted outturn was a £30k deficit, so returning a small surplus was a great achievement. The Association has planned deficit budgets moving forward whilst reserves are managed down in accordance with policy.

Overall, total income was 104% of budgeted income and total expenditure was 96% of budgeted expenditure, which points to tight controls and sound financial management.

The Association is financially robust and is well placed to cope with the short and medium-term financial outlook.

Corporate Governance

The board operates according to the following principles:

The board should be independent of the staff:

The board has determined that each director is independent in character and judgement and that there are no relationships or circumstances which are

likely to affect their judgement or impair their independence.

Directors should be submitted for re-appointment annually:

Recommendations for re-appointment should not be assumed but be based on disclosed procedures and continued satisfactory performance.

There should be full disclosure of the board's membership:

A list of directors with photographs and biographies is available on the Association's web site.

The board should aim to have a balance of skills, experience, and knowledge:

The board operates a Composition & Diversity Policy so that the board contains a good mix of clerks and councillors from small and large councils.

The board should undertake an annual review of its own performance:

The board reviews its overall performance at the Annual Board Away Day and looks at specific elements of its performance at monthly board meetings.

The board should give attention to overall strategy:

The board monitors performance against its agreed strategy on an ongoing basis and reviews its overall strategy, including the viability of the Association in its current form.

Association Staff

Position	Name
Chief Executive	Danny Moody
Deputy Chief Executive	Lesley Sambrook Smith
Training Manager	Marie Reilly
Business Support Manager	Sophie Harding

President

At the AGM held on 5 October 2024 Jeffrey Greenwell was appointed as the President for the year to October 2025.

Board of Directors

The following were elected at the AGM on 5 October 2024 for one year:

Name	Current Role
David Fuller	Director
Kate Houlihan	Director
Lynn Lavender	Director/Chair
Greg Lavers	Director
Richard Lewis	Director
Geoff Paul	Director/Vice Chair
Mike Scott	Director
Lynne Taylor	Director

Auditor

At the AGM held on 5 October 2024 Kate Brown Accountants was appointed as the auditor for the year ending 31 March 2025.

Membership Fee

In Northamptonshire as at 31 March 2025 there were 202 parish councils, 17 town councils, 1 community council, and 51 parish meetings (civil parishes without a parish council). The largest council is Northampton Town Council (electorate 91,644) and the smallest council is Brampton Ash Parish Council (electorate 60). The smallest parish meeting is Althorp Parish Meeting (electorate 8). The highest precepting council in 2023/24 was Northampton Town Council (£1,841,300) and the lowest (of the ones that precept at all) is Catesby Parish Meeting (£90). Together, councils in Northamptonshire raised £22.7million in precept in 2024/25.

98% of the councils in the county are in membership of the Association. The membership fees are set by the AGM each October.

	£	£
Year Ending 31 st March	2025	2026
Base rate (per council)	193.05	199.03
County Association (per elector)	0.2897	0.2987
NALC affiliation (per elector)	0.0794	0.0834

Nb: The Northants CALC fee for councils with 10,000 to 30,000 electors is capped at £3,184.47 and for councils with more than 30,000 electors the cap is £5,784.88.

Internal Audit Service

188 of the 220 parish and town councils in Northamptonshire used the Internal Audit Service from Northants CALC for the year ending 31 March 2025.



A team of sixteen specialist auditors are contracted by the Association to provide the service to parish and town councils, ranging from the smallest with annual expenditure of less than £1,000 to the largest with annual expenditure more than £2,000,000.

The purpose of internal audit is to review whether the systems of financial and other controls over a council's activities and operating procedures are effective.

The internal audit function must be independent of the other financial controls and procedures of the council. The person or persons carrying out internal audit must also be competent to carry out the role in a way that will meet the business needs of each local council.



In January 2025 the board approved expenditure to support all internal auditors to gain the Principles of Internal Auditing Local Councils (PIALC) qualification, with a target date for completion of 31 July 2025.

Member Enquiry Service (MES)

The Member Enquiry Service (MES) is an email-based enquiry service for member councils that provides a timely response to non-complex, generic enquiries.

In the year to 31 March 2025, MES responded to 98 enquiries from member councils on an extremely diverse range of subjects.

MES operates on a volunteer basis, staffed by a team of four expert and dedicated clerks, all of whom are CiLCA qualified.

Sincere thanks to Nikki Daft, Helen Hoier, Rosie Smart, Felicity Ryan, and Tina Charteress for all their hard work during the year. Nikki announced in January 2025 her retirement from the MES team after fourteen years of stalwart service and very sadly, she passed away on 2 April 2025 after a long battle with cancer. The Association is indebted to Nikki for her many years of service to the Association and to the councils that she clerked for.

Data Protection Officer (DPO) Service

The DPO Service provides councils with a dedicated email address and named officers to act as DPO. The role of the DPO is to inform and advise the Council and its employees about their obligations to comply with the General Data Protection Regulations (GDPR) and other data protection laws, to monitor compliance and advise on data protection impact assessments, train staff, and conduct internal audits. The DPO is the first point of contact for supervisory authorities and for individuals whose data is processed (including employees, councillors, and members of the public).

191 of the county's parish and town councils subscribed to the DPO Service in 2024/25.

Local Council Award Scheme (LCAS)

The National Association of Local Councils (NALC) has refreshed the Local Council Award Scheme (LCAS).

All councils are encouraged to consider going for accreditation. There's a level for everyone: Foundation recognises sound standard practice; Quality recognises good practice and Quality Gold recognises best practice in all aspects. Councils can accredit at one level and then work towards a higher level if they choose.

Police Liaison Representative Scheme

A Police Liaison Representative (PLR) is appointed by a council to act as a single point of contact for the police. It is the same principle as the old Parish Paths Warden Scheme for Public Rights of Way and the Highways Representative Scheme for highways. The scheme was revitalised in 2021 and as of 31 March 2025, 224 parishes had formally appointed a PLR. Where a parish has not formally appointed a PLR, the role falls ex officio to the clerk (or chair of a parish meeting).

Councillor Panel

Approximately 74 Councillors are registered on the Councillor Panel, which operates on an e-mail basis. We send out questions and surveys and give members of the Councillor Panel a few days to respond. The results are used as a guide, and they help inform our work. It's not a formal consultation mechanism and the responses are those of individual councillors, not councils, but it does give us a very quick and cost-effective way of engaging with Councillors.

To join the Councillor Panel simply email info@northantscalc.gov.uk and you will be added to the distribution list.

Printed or electronic copies of this Annual Report and further details are available on request. Please e-mail info@northantscalc.gov.uk.

**NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



Northamptonshire County Association Of Local Councils Limited

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Northamptonshire County Association Of Local Councils Limited
Company Information
For The Year Ended 31 March 2025

Directors	Michael Scott David Fuller Lynn Lavender Greg Lavers Richard Lewis Geoffrey Paul Lynne Taylor Katherine Houlihan
Secretary	Danny Moody
Company Number	07335699
Registered Office	30 Church Street Helmdon Brackley NN13 5QJ
Accountants	Kate Brown Accountant Chartered Accountant The Annexe Rectory Farm Cranford Road Great Addington Northants NN14 4BQ

Northamptonshire County Association Of Local Councils Limited
Company No. 07335699
Directors' Report For The Year Ended 31 March 2025

The directors present their report and the financial statements for the year ended 31 March 2025.

Directors

The directors who held office during the year were as follows:

Michael Scott

David Fuller

Lynn Lavender

Greg Lavers Appointed 05/10/2024

Richard Lewis

Geoffrey Paul

Lynne Taylor

Peter Allen Resigned 05/10/2024

Katherine Houlihan

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Lynn Lavender

Director

19/07/2025

Northamptonshire County Association Of Local Councils Limited
Accountant's Report
For The Year Ended 31 March 2025

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Kate Brown

19/07/2025

Kate Brown Accountant
Chartered Accountant
The Annexe Rectory Farm
Cranford Road
Great Addington
Northants
NN14 4BQ

Northamptonshire County Association Of Local Councils Limited
Income and Expenditure Account
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
TURNOVER		287,953	319,467
Cost of sales		(77,687)	(75,510)
		<hr/>	<hr/>
GROSS SURPLUS		210,266	243,957
Administrative expenses		(208,968)	(202,429)
		<hr/>	<hr/>
OPERATING SURPLUS		1,298	41,528
Other interest receivable and similar income		10,686	(857)
Interest payable and similar charges		(222)	(225)
		<hr/>	<hr/>
SURPLUS FOR THE FINANCIAL YEAR		<u>11,762</u>	<u>40,446</u>

The notes on page 7 form part of these financial statements.

Northamptonshire County Association Of Local Councils Limited
Balance Sheet
As At 31 March 2025

		2025	2024
	Notes	£	£
CURRENT ASSETS			
Debtors	4	4,971	4,768
Cash at bank and in hand		266,185	256,298
		<u>271,156</u>	<u>261,066</u>
Creditors: Amounts Falling Due Within One Year	5	(13,002)	(14,674)
		<u>(13,002)</u>	<u>(14,674)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>258,154</u>	<u>246,392</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>258,154</u>	<u>246,392</u>
NET ASSETS		<u>258,154</u>	<u>246,392</u>
Income and Expenditure Account		<u>258,154</u>	<u>246,392</u>
MEMBERS' FUNDS		<u>258,154</u>	<u>246,392</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Lynn Lavender

Director
19/07/2025

The notes on page 7 form part of these financial statements.

Northamptonshire County Association Of Local Councils Limited
Statement of Changes in Equity
For The Year Ended 31 March 2025

	Income and Expenditure Account
	£
As at 1 April 2023	205,946
Profit for the year and total comprehensive income	40,446
As at 31 March 2024 and 1 April 2024	<u>246,392</u>
Profit for the year and total comprehensive income	11,762
As at 31 March 2025	<u>258,154</u>

Northamptonshire County Association Of Local Councils Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Northamptonshire County Association Of Local Councils Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 07335699. The registered office is 30 Church Street, Helmdon, Brackley, NN13 5QJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2024: 4)

4. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	4,971	4,768

5. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	198	198
Taxation and social security	12,804	14,476
	13,002	14,674

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Northamptonshire County Association Of Local Councils Limited
Detailed Income and Expenditure Account
For The Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		287,953		319,467
COST OF SALES				
Purchases	77,687		75,510	
		(77,687)		(75,510)
GROSS SURPLUS		210,266		243,957
Administrative Expenses				
Wages and salaries	177,160		162,540	
Employers NI	13,618		12,345	
Employers pensions - defined contributions scheme	-		12,966	
Staff training	625		881	
Travel and subsistence expenses	3,364		3,705	
Light and heat	-		(44)	
Computer software, consumables and maintenance	2,154		3,859	
Insurance	2,050		-	
Telecommunications and data costs	750		1,475	
Accountancy fees	603		645	
Professional fees	2,596		872	
Sundry expenses	6,048		3,185	
		(208,968)		(202,429)
OPERATING SURPLUS		1,298		41,528
Other interest receivable and similar income				
Bank interest receivable	10,686		(857)	
		10,686		(857)
Interest payable and similar charges				
Bank charges	222		225	
		(222)		(225)
SURPLUS FOR THE FINANCIAL YEAR		11,762		40,446