

## TILEHURST PARISH COUNCIL

### Minutes of the Annual Parish Council Meeting held at 7.30pm on Tuesday 14 May 2024 in the Main Hall, Calcot

#### Present

- Parish Councillors:** Mr C Taylor (Chairman), Ms J Stewart, Mr F Royal, Mrs H Manghnani, Mr R Loaring, Mrs S Vickers, Mrs R Braine
- District Councillors:** Mr C Taylor, Ms J Stewart, Mr R Somner
- Public:** One member of the public was present
- In attendance:** Miss J Major (Clerk), Miss S Williams (minutes)

Mr Taylor opened the meeting by welcoming everyone present. He explained that Mrs Downes had resigned as a Parish Councillor before Easter. She had been an active and valuable member who would be greatly missed, but he hoped it was possible she might return in the future. On behalf of the Parish Council, he had arranged for her to be sent flowers.

#### **24/036 Election of Parish Council Chairman**

- a) Ms Stewart nominated and Mr Loaring seconded that Mr Taylor be elected Parish Council Chairman. There were no other nominations, and the proposal was agreed unanimously.
- b) Mr Taylor accepted the position and signed the Declaration of Acceptance of Office, witnessed by the Clerk.

Mr Taylor reminded everyone that the meeting would be recorded for minute-taking purposes.

#### **24/037 Appointment of Parish Council Vice Chairman**

- a) Mr Furlong-King and Ms Stewart had both shown an interest in taking on the role of Vice Chairman. There were no other nominations so a vote was taken and Mr Furlong-King received two votes. Ms Stewart received four votes and was appointed Vice Chairman.
- b) Ms Stewart accepted the role and signed the Declaration of Acceptance of Office, witnessed by the Clerk.

#### **24/038 Open Forum**

- a) Members of the public – the member of the public introduced himself as Adrian Abbs, a member of West Berkshire Council who would be standing as an independent candidate in the new Reading West and Mid Berkshire constituency. He was currently visiting parishes in the constituency to find out what residents thought their constituency MP should do to represent them. He explained that, regardless of the outcome of the next election, he would collate the information he was given and make sure it was available to the successful candidate. Feedback could be given by using the Constituency Survey form on his web site, or via SurveyMonkey.

b) Councillors – there were no comments or questions

**24/039 Apologies for absence:** Apologies had been received from Parish Councillors Mrs R Reynolds, Mr N Furlong-King and Mrs P Furlong-King, and District Councillors Mr B Oloko

**24/040 Declarations of interest:** None relevant to the agenda

**24/041 Approval and adoption of minutes of the Annual Parish Council meeting held on 12 March 2024:** The draft minutes had been circulated before the meeting. The minutes were taken as read and signed by the Chairman.

**24/042 Matters arising:** There were no matters arising from the minutes.

**24/043 Planning:**

- a) Decisions – see Appendix A
- b) New applications – see Appendix B
- c) Eastern Area – the Clerk would advise if there was anything relevant on the agenda of the meeting on 5 June 2024 so that the parish could be represented

*Mr Royal arrived during the above discussions.*

**24/044 Finances**

**24/044-1 Annual accounts for year ending 31 March 2024, including the trial balance and earmarked reserves:** The annual accounts for the financial year ending 31 March 2024 had been circulated before the meeting. After discussion, they were unanimously adopted and signed by the Chairman and the Clerk.

**24/044-2 Review of financial position and retrospectively note payments for March and April 2023:** The financial information had been issued before the meeting and was noted.

**24/044-3 List of regular direct debit/standing order payments:** The list of regular direct debit and standing order payments had been circulated before the meeting and was unanimously agreed.

**24/044-4 Investment Strategy for 2024/25:** The document and a report had been circulated before the meeting. The Clerk explained that there were very few changes for the current year and the Investment Strategy for 2024/25 was unanimously approved.

## **24/045 Audit**

**24/045-1 Internal Audit Final Report for 2023/24:** The audit report had been circulated before the meeting. The Clerk explained that, although the same firm had been used for many years, a new auditor had been allocated to the Parish Council in 2023/24, and he had been very thorough. Ms Stewart congratulated the Clerk for a very good report which showed she was staying on top of the finances and processes.

It was unanimously agreed to adopt the Internal Audit Final Report for 2023/24. The report may be found at Appendix C.

**24/045-2 Annual Governance Statement 2023/24:** The statement and a report had been circulated before the meeting. The Clerk explained that the Parish Council was legally required to complete the statement, and the report was intended to set out expectations and how they would be met.

It was agreed that councillors who had not yet completed a year could abstain from voting if they wished.

The Annual Governance Statement for 2023/24 was approved (three in favour, four abstentions) and was completed and signed by the Chairman and the Clerk.

**24/045-3 External Audit – Section 2:** The Annual Return Accounting Statements were unanimously approved and duly signed by the Chairman and the RFO/Clerk.

**24/045-4 Reappointment of Auditing Solutions Ltd as Internal Auditors for 2024/25:** The Clerk explained that, although the auditing firm had been used by the Parish Council for many years, the individual carrying out the internal audit was changed regularly and a new auditor had been appointed to the Parish Council in 2023/24. She also said that the owner of the firm intended selling it at the end of the current financial year, so it was likely that a new firm would be needed at that point. The Clerk recommended that the Auditing Solutions Ltd be appointed for a further year which would allow time to find an appropriate replacement.

It was unanimously agreed to reappoint Auditing Solutions Ltd as Internal Auditor for 2024/25.

## **24/046 District Councillors' report:**

Mr Somner said that, unusually, there had been no April meetings of Council or Executive and that, at the meeting on 9 May, a new leader and new Executive had been elected. He explained that there was a great deal of work and maintenance to be carried out on highways and pavements and it was currently underway. The electric vehicle (EV) charging point installation in Calcot had been delayed. Two consultations were currently available: one on a 20mph speed limit in Theale (deadline 6 June), the other on Domestic Abuse Strategy (deadline 19 May).

Ms Stewart and Mr Taylor had been working on quite a number of local issues including parking near Springfield School which was an ongoing problem. There had also been a further meeting with the owner of Pincents, and a further statement explaining the intentions in regard to fencing was awaited and would be put on the web site.

Mr Taylor had been elected onto a further four committees: the member development group, joint consultative panel, apprenticeship strategy group, and standing advisory council for religious education.

**24/047 Clerk's report:** The report had been circulated ahead of the meeting – see Appendix D.

The Clerk gave an update saying that, unfortunately, the new cycle racks at Cotswold recreation ground had been vandalised again. They had not been pulled out completely but were now loose in the ground. The maintenance officers intended using longer fixings which did not leave bolts easily accessible to try and deter any further occurrences.

During the afternoon, Greenham Trust had confirmed that the bid submitted on behalf of Berkshire Youth had been successful, and £5,000 of the £10,019 applied for would be funded by Let's Get Active, a collaboration of Greenham Trust and West Berkshire Council.

The Clerk explained that she had added a new section to her report to show what work staff would be prioritising over the next month or two. Mr Taylor asked that the issues at Hildens Drive be added to the list.

**24/048 Maintenance report:** The report had been circulated before the meeting and was noted. The Clerk said the latest RoSPA reports had recently been received and would be used as the basis for maintenance work to be carried out in the play areas. The only high priority issue was further vandalism to the flooring under the swings outside the play area at Cotswold recreation ground, and repairs were being investigated.

**24/049 Issues with renovation work carried out in the Jubilee Annexe:** A report had been circulated before the meeting and was noted.

**24/050 Communications Working Group:** Ms Stewart gave some background for new councillors, explaining that a social media policy had been drafted but needed more work before it could be approved, and a Facebook page could then be set up. It was hoped the updated draft would be ready for approval at the next meeting.

#### **24/051 Resolutions**

**24/051-1 Staffing Committee:** A report had been circulated before the meeting and the Clerk explained that the Staffing Committee needed a minimum of four members. Mrs Reynolds, Mr Taylor and Ms Stewart were existing members and all had said they would be happy to continue on the committee.

Mrs Vickers offered to join the committee.

It was unanimously agreed that the membership of the Staffing Committee would be Mrs Reynolds, Mr Taylor, Ms Stewart and Mrs Vickers.

It was agreed that appointment of a Chairman would be deferred until the next meeting when Mrs Reynolds would be present.

**24/051-2 Parish Council representation on outside bodies, working groups and steering groups:** A report had been circulated before the meeting.

- a) Outside bodies: there were currently no Parish Council representatives on outside bodies.
  
- b) Working groups: new representatives could be added to working groups throughout the year should it be necessary.
  - (i) Youth and Community Safety (YCS) working group: Mr Taylor explained that meetings were held in the evening via Teams and representatives from Berkshire Youth and Thames Valley Police were usually in attendance.  
  
Membership of the YCS working group was unanimously agreed to be Mr Taylor (Chairman), Mrs Vickers, Mrs Manghnani and Mr Royal.
  - (ii) Communications working group: Mr Taylor gave some background, explaining the aims of the working group.  
  
Membership of the Communications working group was unanimously agreed to be Ms Stewart (Chairman), Mr Taylor and Mr Loaring.
  
- c) Steering groups: There was only one, the Neighbourhood Development Plan (NDP) steering group, and membership was unanimously confirmed as being Mr K Page (Chairman), Mr C Taylor (minute taker), Mrs S Vickers, Mr P Cross (Treasurer and Vice Chairman), Mr A Wade, Mrs J Lawrie, Mrs J Gentle, and Mrs L Alexander

**24/051-3 Berkshire Association of Local Councils (BALC) subscription for 2024/25:** A report had been circulated before the meeting. It was unanimously agreed that the BALC annual subscription should be renewed at a cost of £2,158.37.

**24/051-4 Tilehurst Neighbourhood Development Plan (NDP):** The NDP was circulated before the meeting. It was unanimously agreed that it be adopted and resubmitted to West Berkshire Council.

**24/051-5 Youth Work Partnership Agreement:** The agreement had been circulated before the meeting. It was unanimously agreed to ratify acceptance of the Youth Work Partnership Agreement with Berkshire Youth, and the agreement would be signed on behalf of the Parish Council.

**24/052 Chairman's remarks:** Mr Taylor thanked everyone for attending and closed the meeting.

**The meeting finished at 9.55pm**

**The next meeting would be held on Tuesday 11 June 2024**

**Chairman**

## Appendix A – Decisions

23/02658/HOUSE	<u>3 Barley Walk, Tilehurst</u> Two storey rear extension, internal alterations and enclose existing porch area to front of property	<b>Granted</b>
23/00778/REM	<u>Former Murdochs, Bath Road, Calcot</u> Section 73A: Variation of Condition 2 (Approved Plans) of previously approved application 21/01814/REM : Application for approval of reserved matters following Outline Planning Permission 21/00614/OUTD - (Outline Planning Permission for construction of 4 No. detached houses with associated car parking and roadworks, matters to be considered layout, scale, and access) Matters to be considered: Appearance and Landscaping	<b>Granted</b>
23/01846/HOUSE	<u>24 Bowfell Close, Tilehurst</u> Boundary works and vehicle hard standing	<b>Refused</b>
23/01177/OOD	<u>9 Brooksby Road, Tilehurst – RBC</u> First floor extension with front and rear dormers	<b>Granted</b>
23/01903/HOUSE	<u>Elm Cottage, Calcot Park</u> Two-storey extension with porch and installation of solar panels	<b>Withdrawn</b>
23/02781/HOUSE	<u>18 Conifer Drive, Tilehurst</u> Extend only the garage forward by 1.3m of the principal elevation. The roof to be sloping from the base of the dormer window starting at the east end of the roof 8.5m to the west point of the front door where it will be supported by a brick pier. The tiles to be taken from the rear of the property to match the existing. The walls of the garage to match the existing house bricks	<b>Granted</b>
23/02231/HOUSE	<u>24 Garston Crescent, Calcot</u> Rear ground floor extension with new side ground floor roof	<b>Granted</b>
23/02797/HOUSE	<u>10 Langley Hill Close, Tilehurst</u> Proposed garage conversion, single storey front extension to garage and porch and raising of garage roof	<b>Granted</b>
23/02790/HOUSE	<u>White Fields, Mill Lane – adj parish, Holybrook</u> Proposed extension of a single storey side extension. Single storey rear extension under Permitted Development	<b>Granted</b>
23/02779/HOUSE	<u>187 Overdown Road, Tilehurst</u> Single storey rear and part side extension	<b>Granted</b>

24/00162/HOUSE	<u>60 Warley Rise</u> Loft conversion to create one bedroom and en suite bathroom, consisting of two small pitched roof dormers to rear elevation and two rooflights to front elevation	<b>Granted</b>
23/02949/FUL	<u>Dacre, New Lane Hill, Tilehurst</u> Demolish existing bungalow and garage and build three new dwellings (two of them two-storeys and one bungalow) with garage	<b>Refused</b>
24/00343/CERTP	<u>97 Devonshire Gardens, Tilehurst</u> Proposed dropped kerb	<b>Lawful</b>
<i>Note: Tilehurst Parish Council was not consulted on this application</i>		
22/00471/FUL	<u>Unit 1, Savacentre, Bath Road, Calcot</u> Change of use of Unit 1 to allow unrestricted use within Class E(a) including the sale of both non-food and food and drink products	<b>Withdrawn</b>
24/00267/HOUSE	<u>290 Overdown Road, Tilehurst</u> Rear single storey and two storey extensions together with first floor side extension and alterations	<b>Granted</b>

## Appendix B – New Planning applications

*The meeting scheduled for 9 April did not have a quorum so was cancelled. Comments on the following five applications were agreed by e-mail and submitted to WBC using the Clerk's delegated authority.*

24/00513/HOUSE      5 Yew Tree Rise, Calcot  
Proposed single storey rear extension to existing dwelling

**This Council has no objections to the proposal**

24/00511/HOUSE      7 Fairford Road, Tilehurst  
Proposed single storey rear extension with a tiled, pitched roof and rooflights, bifold doors, windows and new side door entrance to new utility. Realigned top four treads of existing staircase to create improved layout for existing bedroom and repositioned rear bedroom window

**This Council has no objections to the proposal**

24/00535/FUL      Porsche, Pincents Kiln, Calcot  
Installation of a new external entrance canopy to Porsche Cards Great Britain office entrance doors

**This Council has no objections to the proposal**

24/00558/HOUSE      14 Sheraton Drive, Tilehurst  
Single storey rear extension and garage conversion

**This Council has no objections to the proposal**

24/00548/HOUSE      63 Longworth Avenue, Tilehurst  
Two storey side and rear extension including garage conversion

**This Council has no objections to the proposal**

*Comments on the following applications were submitted after the meeting on 14 May.*

24/00337/HOUSE      172 Long Lane, Tilehurst  
Construction of new two-bay timber frame carport structure to front driveway area

**This Council has no objections to the proposal**

24/00673/HOUSE      88 Old Bath Road, Calcot  
Side and rear garden extension to create a four-bedroom home with an open plan living space and new single garage and entrance porch

**This Council has no objections to the proposal**

24/00335/RESMAJ      Land opposite Hall Place Farm Stables, Sulham Hill, Tilehurst  
Section 73 application to vary conditions 2 (approved plans) and 7 (landscaping) of approved 17/01807/RESMAJ – approval of reserved matters following outline permission 16/01034/OUTMAJ. Matters seeking consent: access, appearance, landscaping, layout and scale

**This Council has no objections to the proposal**

24/00708/HOUSE      7 Gwynne Close, Tilehurst  
Proposed alterations and extension to ground floor, first floor side extension to form granny annexe

**This Council has no objections to the proposal but has concerns over access issues, and clarification is needed as to number of bedrooms because an additional parking space might be required**

24/00680/HOUSE      7 Longworth Avenue, Tilehurst  
Single storey side extension to include a side gate and a single storey rear extension

**This Council has no objections to the proposal**

24/00736/HOUSE      7 Clay Close, Tilehurst  
Single storey flat roof rear extension

**This Council has no objections to the proposal**

24/00921/HOUSE      48 Skilton Road, Tilehurst  
Single storey rear extension with associated internal alterations

**This Council has no objections to the proposal**

24/00605/PIP      Land to rear of Kiln Corner and Bramble Way, Tilehurst  
Proposed residential dwelling at Little Heath Road, Tilehurst

**This Council objects to the proposal as the site for the new dwelling lies outside the settlement boundary on land which is part of the AONB/National Landscape. A large number of trees and hedges would need to be cleared from the plot and a full ecology report is needed to show the potential impact on local wildlife. Additionally, there are issues with access and visibility splays as the road is very busy, there are issues with on-road parking and there is a school nearby.**

24/00866/HOUSE      40 Fairway Avenue, Tilehurst  
Demolition of old single skin garage. Rebuild new garage with 375mm insulated cavity wall externally. Single storey extension to the rear elevation including width of garage

**This Council has no objections to the proposal but supports the comments from Highways**

24/00779/HOUSE      199 Overdown Road, Tilehurst  
The proposal consists of converting the existing garage and utility area into a storage/WC/utility and kitchen extension. A first floor extension with additional bedroom and office is proposed in addition

**This Council has no objections to the proposal but it supports the comments made by Highways**

24/00825/HOUSE

23 Stoneham Park, Tilehurst

Building of a single storey outbuilding in the garden, 3x3m

**This Council has no objections to the proposal**

## **Appendix C – Final Internal Audit Report for 2023/24**

### **Background and Scope**

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out those areas examined during the course of our two visits to the Council for 2023-24, which took place on 16th October 2023 and 29th April 2024: we will undertake further work once the more detailed Statement of Accounts have been prepared as previously, on behalf of the Council by DCK Accounting (DCKs) ensuring their compatibility with the year-end Omega accounting detail. If necessary, we will issue an addendum to this report following completion of that further work.

We also take this opportunity to commend the Clerk and her staff for the quality of records being maintained which has again eased our review process.

### **Internal Audit Approach**

In undertaking our review for the year, we have continued to have regard to the materiality of transactions and their susceptibility to potential mis recording or misrepresentation in the year-end Statement of Accounts. Our programme of cover is designed to afford appropriate assurance that the Council has robust financial systems in place that operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the "IA Certificate" in the Council's AGAR that requires independent assurance over a range of specified internal control objectives.

### **Overall Conclusion**

We are pleased to report that, on the basis of the work undertaken this year, we are able to conclude that the Clerk and Council continue to operate effective financial and governance control systems and have duly signed-off the IA Certificate in the AGAR assigning positive assurances in each relevant area.

### **Detailed Report**

#### **Maintenance of Accounting Records & Bank Reconciliations**

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. The Council uses the Rialtas Omega software to maintain the accounting records with one cashbook recording transactions on the combined Lloyds Treasurers and Instant Access accounts. A further significant sum has been deposited in the CCLA Public Sector Deposit Fund (PSDF) with interest on that deposit transferred and credited to the Lloyds Treasurers account automatically each month. Consequently, we have:

- Checked and agreed the opening trial balance detail for 2023-24 with that in the prior

year-end accounts and certified AGAR;

- Verified that the financial ledger remains “in balance” at the financial year-end;
- Ensured that the cost and nominal coding structure remains appropriate for purpose;
- Verified the accuracy of data recorded in the April, September and December 2023, plus March 2024 combined Lloyds accounts cashbooks to the supporting bank statements;
- Agreed the combined account bank reconciliations at 30th April and September, 31st December 2023 and 31st March 2024 by reference to the Rialtas cashbooks and supporting bank statements;
- Confirmed arrangements for member oversight of the reconciliations which we have confirmed is being undertaken routinely by the Council’s “Internal Checker”; and
- Discussed previously the arrangements for backing up the system to a remote location noting that all Council computers are backed-up monthly to a remote location with the Clerk receiving an email from the IT support company confirming this has been done. The Clerk also takes regular regularly back-ups of the Financial Ledgers every fortnight.

### **Conclusions**

*Whilst no significant issues or concerns arise in this area, we noted at our interim review that six cheques drawn in March 2023 remained unpresented at the bank at 30th September 2023. Three of those cheques still remain uncleared at the financial year-end: we have discussed the position with the Clerk who we note is actively pursuing these and hopes to make online payments in the near future having tracked down new addresses and bank details for the recipients. We will check on further progress at our 2024-25 interim review.*

### **Review of Corporate Governance**

Our objective here is to ensure that the Council has a robust series of corporate governance documentation in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are reasonably able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have continued our review of the Council’s minutes for the financial year reading those posted on the Council’s website or provided electronically by the Clerk to identify whether or not any issues exist that may have an adverse effect on the Council’s future financial stability, either in the short or longer term and are pleased to record that no such issues exist this year.

We note that the Council re-adopted its Standing Orders (SOs) and Financial Regulations (FRs) during 2023-24, both being in line with the published NALC model documents. We also, at our interim visit, discussed with the Clerk the relatively recent clarification in the value of tenders that must be published on the Government’s Contract Finder website: that value has now been clarified as £30,000 including VAT and the Clerk has subsequently updated both accordingly.

We are pleased to note that the external auditors signed-off the 2023-24 AGAR with no comments or recommendations. We are also pleased to note formal publication on the Council’s website of an appropriate Notice of Public Rights to examine the 2023-24 records for the requisite 30 working days.

## **Conclusions**

*We are pleased to record that no issues arise from our work in this area warranting formal comment or recommendation. We will continue to monitor the Council's approach to governance matters at future visits, also continuing our examination of minutes*

## **Review of Expenditure**

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have again discussed with the Clerk the process for approving payments and release of funds noting the in-year move to electronic banking and payment of traders. To ensure compliance with the above criteria, we have selected a sample of payments recorded in the cash book for the year, specifically examining all those individually in excess of £1,500 together with a more random sample of every 25th cashbook transaction irrespective of value. Our test sample includes 56 payments, including three NNDR payments that are made monthly over 10 months of the year, and totals £278,220 equating to 70% of all non-pay related costs.

In noting the switch to electronic banking during the current financial year, we understand that the Clerk is currently both setting up and releasing the payments online. We do not wish to imply any impropriety as having occurred, but suggest that, to strengthen controls and introduce an element of segregation of duties between setting up and releasing payments, their physical release should be undertaken by one or more nominated bank signatory councillors. This would also provide a greater degree of protection to the Clerk against any potential allegations of inappropriate action in the event that any external untoward or fraudulent transactions are effected on the Council's accounts. We note the Council's intention to implement such an additional control following a change in elected members during the year necessitating revisions to the bank mandate with new signatories being appointed, and urge that the suggested segregation of duties is implemented as soon as physically practicable.

We also noted that members are not routinely evidencing their review of individual invoices/purchase documentation, although we acknowledge that they are signing off a summary schedule of payments each month. To further strengthen controls, whilst also affording, in the light of the ever increasing level of banking scams, further protection to the Clerk in the event of any external fraudulent activity occurring on the Council's bank

accounts, we have suggested to the Clerk that, when councillors review the supporting payment documents they actually initial each invoice thereby evidencing their review and approval for payment.

We also commend the Clerk on the tidy way the invoices are filed in sequential number order based on the numbers allocated and recorded in the Omega cashbooks' "Reference" column as though they were cheque numbers which provides an easy means of tracing invoices in the event of any query. The Council may also wish to consider the acquisition of a suitably designed rubber certification stamp to be affixed to each invoice including the following information/provision for evidencing review and payment authorisation:

- Clerk's (or other officer's) initials confirming receipt of goods/services and arithmetic accuracy of invoice;
- Sequential processing number;
- Omega cost centre and account code(s)'
- Members' initials confirming review and authorisation of invoices for payment; and
- Payment date.

We note that the Clerk submits electronic quarterly VAT returns and have ensured that the final reclaim for 2023-24 and first three quarters reclaims for 2023-24 have been submitted to and been repaid by HMRC.

### **Conclusions and recommendation**

*As indicated above, we urge that effective segregation of duties between the set-up of online payments and their physical release is implemented to provide a greater degree of protection to public funds and the Clerk. We also urge that members demonstrate the effective discharge of their fiduciary responsibilities initialling invoices as evidence of their review.*

*R1. To further improve financial controls and afford greater protection to the Clerk against any potential implication of inappropriate activity, the physical release of online payments should be undertaken by a nominated bank signatory councillor.*

*R2. Similarly, consideration should be given to the acquisition of a suitably designed certification stamp incorporating the information/provision indicated in the body of the report for the Clerk and members evidencing the various levels of payment approval.*

### **Assessment and Management of Risks**

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We are pleased to note that the Financial Risk Register has been reviewed and re-adopted by the Council in March 2024. We have reviewed the resultant document and consider that it remains appropriate for the Council's present requirements.

We have reviewed the Council's insurance policy with Zurich which runs to 30th September 2024, noting that Public and Employer's Liability are in place at £15 million and £10 million respectively, together with Fidelity Guarantee cover at £1 million and Hirer's liability standing at £2 million, all of which we consider appropriate for the Council's present requirements.

We also noted last year that the Council's in-house team inspect the Council's play areas regularly, together with an annual inspection by a ROSPA accredited company.

### **Conclusions**

*We are pleased to record that no issues arise in this area warranting formal comment or recommendation*

### **Budgetary Control & Reserves**

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from the Unitary Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise. We are pleased to note that members continue to be provided with regular financial reports and information to facilitate effective monitoring of budgetary performance during the year.

We note from our review of minutes that following due deliberation the Council approved its 2024-25 budget and precept at the meeting held in December 2023 setting the latter at £315,908.

We have reviewed the 2023-24 Omega budget outturn report seeking and obtaining appropriate explanations for the few areas where expenditure significantly exceeded the approved budget by reference to the Omega detailed transaction reports and / or in discussion with the Clerk. Overall, income at the year-end equated to 130% of the approved budget whilst expenditure equated to 118%: the main cause of the overspend was the cost of installing new play equipment (£155,000) funded from CIL receipts and for which no formal budget is recorded in the Omega accounts.

At the year end, total reserves stood at £984,430 (£1,000,975 at the prior year-end). Of this sum, £820,558 is earmarked for specific projects including CIL monies of almost £65,000 with a General Fund reserve balance of £163,872 (£114,865 at 31st March 2023).

### **Conclusions**

*No issues arise from our work in this area.*

### **Review of Income**

In addition to the precept, the Council's principal source of income arises from its four hireable facilities with a range of regular and casual hires, together with sports pitch bookings.

We have, at our interim review, examined the handwritten hall booking diary covering all four venues for the week commencing 1st July 2023 with the diary identifying the name of the hirer, hire start and finish times and, for casual hirers, the resultant invoice number and settlement date: invoices for regular hirers are raised at the end of each month and, for obvious reasons, are not recorded in the diary.

Invoices raised are held on file in sequential number order for each venue and are annotated with the settlement date, the top right-hand corner of the invoice being cut off to help clearly identify any unpaid invoices. Invoices are raised through the Omega Sales Ledger, which also affords a clear trail as to any unpaid invoices: we have examined the Sales Ledger unpaid invoices report as at 30th September and are pleased to record that only two invoices raised on 31st July 2023 remained unpaid at that date – in examining the physical invoices, we are pleased to note that both were settled in early October 2023.

We have reviewed the individual invoices raised in respect of hires for the week commencing 1st July and, as recorded thereon for the remainder of that month, ensuring that the appropriate fees have been charged with no issues arising.

We have at this final visit reviewed the detailed Omega nominal income codes for the financial year to ensure that income has been appropriately allocated to the correct nominal account code and that, as far as we are reasonably able to ascertain, all income due to the Council has been invoiced appropriately.

Finally in this area, we have examined the year-end Omega Sales Ledger – “Unpaid invoices by Date” report and are pleased to record that there are no invoices remaining unpaid at the year-end older than three months.

### **Conclusions**

*We are pleased to record that no issues have been identified in this review area warranting formal comment or recommendation.*

### **Petty Cash Account**

*The Council does not operate a petty cash scheme, with any “out-of-pocket” expenses incurred by staff or members reimbursed through the normal trader payment process.*

### **Review of Staff Salaries**

In examining the Council’s payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme (LGPS), in relation to employee contribution bandings. To meet our objectives, we have examined the September and, at this final review, the November 2023 payroll documentation provided by Moorepay Limited who provide the Council’s payroll service: the national 2023-24 pay award was paid in the latter month.

Consequently, we have, by reference to the month’s payslips:

- Verified, the gross pay applied to each staff member by reference to the Clerk’s record of individual staff spinal points on the National NJC salary scale and contracted weekly hours;
- Verified the accuracy of tax, employee’s NI and pension contributions by reference to the relevant HMRC and LGPS Fund tables;
- Where overtime hours have been worked and paid in September 2023, agreed detail to the supporting time sheets, and
- Examined, at our interim visit, the files containing employment contracts and correspondence relating to their employment for the two new employees appointed in August 2023, noting that. for one of those employees a disparity existed between the spinal point recorded on the employment contract and their appointment letter, the September 2023 payroll being based on the latter. We have drawn this disparity to the Clerk’s attention and agreed that the employment contract would be amended accordingly: we note at this final review that an appropriate amendment has been made to the contract.

### **Conclusion**

*We are again pleased to record that no formal recommendations arise in this review area. However, at our interim review we suggested that all time sheets should ideally be signed off, confirming review and approval of the overtime hours to be paid each month and are pleased to acknowledge that appropriate action has been taken in this respect.*

### **Asset Registers**

The Accounts and Audit Regulations 1996 (as amended periodically) require that all councils establish and maintain inventories/asset registers of buildings, land, plant and equipment, etc, owned by them.

The Clerk has provided a copy of the Council’s asset register for the year: DCKs also maintain an asset register. We will, on receipt of the year-end detailed Statement of Accounts being prepared by DCKs, ensure that their asset record is coordinated with the Clerk’s and that the correct asset values are recorded in the AGAR at Section 2, Box 9 for the financial year.

### **Conclusions**

*Again, we are pleased to record that no issues arise in this area currently: once we have received the DCK asset record and checked detail against the Clerk’s version, we will liaise with the Clerk ensuring that, if necessary, both records are appropriately synchronised with the correct value being recorded in the year’s AGAR.*

### **Investments and loans**

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

We have agreed the balance reported in Rialtas in respect of the investment in the CCLA to the third-party statement at 31st March 2023 and confirmed that interest is regularly being brought to account.

The Council has no loans in place repayable either by or to the Council.

**Conclusions**

*There are no issues arising from our work in this area.*

**Statement of Accounts/AGAR**

We will, as indicated above and on receipt of the information from DCKs, review their year-end detailed Statement of Accounts and AGAR values agreeing detail to the supporting Omega Trial Balance and their working papers and will advise the Clerk accordingly on the outcome of that review issuing, if appropriate, an addendum to this report.

**Conclusions**

*Based on the satisfactory conclusions drawn from our programme of work for the year, we have duly signed off the IA Certificate in the AGAR assigning positive assurances in each relevant area.*

*We also take this opportunity to remind the Clerk of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.*

## **Appendix D – Clerk’s report**

### **1.0 Background**

- 1.1 This report provides the Council with information about activities undertaken by the Clerk and other team members and gives updates on other matters of relevance to the Council.

### **2.0 Activity updates**

- 2.1 Work to install new equipment in the play area at Calcot began in mid-March and it was hoped installation might be completed by the end of the month, in time for Easter. Unfortunately, that was not possible, largely because of bad weather, but work was completed in early April, and the play area was re-opened after the post installation inspection was carried out on Wednesday 10 April.

### **3.0 Other matters**

- 3.1 England Netball, the national governing body of the sport, contacted the Clerk with positive feedback about the new court at the Cotswold recreation ground. Mrs Downs and the Clerk met with England Netball to discuss some possible improvements, particularly to the nets themselves. The suggestions have been fed back to the contractor, and quotations for carrying out the work are awaited.
- 3.2 The Clerk attended a Clerk’s meeting. A representative of the BALC Executive gave a presentation on training provided by BALC, and also sought feedback on what training parishes would like provided.
- 3.3 The flooring in the Main Hall at Calcot has started to lift in places. The Clerk has been advised that the floor needs to be replaced, and three quotes have been received and will be presented to a future meeting for consideration. The work is expected to take around a week.
- 3.4 The Clerk met a representative from the grounds maintenance contractor to discuss issues with the work being carried out.
- 3.5 The annual RoSPA inspection of all the play areas and equipment was carried out at the end of April. The reports have been received and will form the basis of maintenance work to be carried out in the play areas.
- 3.6 Mr Taylor and the Clerk conducted a tour of parish assets with the newly co-opted and existing councillors. The sessions provided an opportunity for councillors to see the parish halls, recreation grounds and the churchyard, giving a greater understanding of the Parish Council’s responsibilities.

- 3.7 The paper recycling unit sited at the Cotswold Sports Centre was recently set on fire and completely destroyed. West Berkshire Council is looking for an alternative location to site a new unit.
- 3.8 A large tree growing out of the ravine at the Calcot recreation ground has fallen and is blocking the public footpath. West Berkshire Council has been notified and it is hoped the obstruction will be cleared as soon as possible.
- 3.9 Mr Taylor and the Clerk attended a meeting with officers at West Berkshire Council to discuss the Lease and recharge agreement for the Cotswold Sports Centre.

#### 4.0 **Financial and Audit**

- 4.1 The first instalment of £157,954.00 relating to the parish precept has been received from West Berkshire Council.
- 4.2 As previously discussed with members, a funding bid was recently submitted to The Good Exchange. The bid submitted was for £10,019 and, if successful, will be used to increase the provision of Youth Services already in place.
- 4.3 The Clerk has received notification from West Berkshire Council that, for the period 1 October 2023 to 31 March 2024, no Community Infrastructure Levy payments are due to the parish.
- 4.4 As part of the criteria for our successful bid to the Thames Valley Community Fund, a report must be submitted to provide evidence of expenditure, along with the associated outcomes. Using data provided by Berkshire Youth, the requisite report outlining the first six months has been duly submitted.
- 4.5 The Clerk had applied for £10,000, through West Berkshire Council's Members Bid scheme, as part-funding towards the cost of refurbishment of the children's play area at the Calcot recreation ground. The application was supported by District Councillors Ms J Stewart and Mr C Taylor, Tilehurst Birch Copse Ward and Mr P Hendry, Countryside Manager, West Berkshire Council.

Notification was received confirming that the bid was successful and the funding was received on 7 May 2024.

- 4.6 At the March Full Council Meeting (Minute 24/031-4), the Clerk advised that the model Financial Regulation document was being redrafted. The revised document has now been received and it is apparent that there is a number of updates which will need to be reviewed and compared to the Parish Council's currently adopted document. This review is likely to take some time and it is hoped that the new Financial Regulations will be presented to Council, for approval and adoption, within the new two months.

5.0 **Priorities for April, May and June 2024**

5.1 This item will provide information about upcoming priorities of the Clerk and officers over the coming month.

5.2 Over the next few weeks, the Clerk will be focussing on completing year-end and producing the year-end accounts.

5.3 Preparing for the internal auditor's visit and completing the paperwork for the external audit.

5.4 Preparing a report to enable members to select a contractor to install a fire alarm in the Jubilee Annexe and addressing points raised in the Fire Risk Assessment.

5.5 Finalising the Parish Council's Annual Report for 2023-24.

5.6 Replacing the floor in the Main Hall at Calcot.

6.0 **Further reports**

6.1 The Clerk will provide further updates at the meeting should this be necessary.

6.2 Members are asked to note this report.