

TILEHURST PARISH COUNCIL

Minutes of the Annual Parish Council Meeting held at 7.30pm on Tuesday 14 January 2025 in the Main Hall, Calcot

Present

- Parish Councillors:** Mr C Taylor (Chairman), Ms J Stewart, Mrs S Vickers, Mrs R Reynolds, Mrs P Furlong-King, Mrs C Basden, Mr A Linden, Mr R Loaring, Mr F Royal, Mr J Lally
- District Councillors:** Mr C Taylor, Ms J Stewart, Ms J Lewis, Mr N Foot (arrived late)
- Public:** No members of the public
- In attendance:** Miss J Major (Clerk), Miss S Williams (minutes)

Mr Taylor welcomed those present to the first meeting of 2025 and explained that the meeting would be recorded for minute-taking purposes. He went on to say that Joe Mooney, who had been a councillor for many years, had died recently. He had carried out a great deal of work on behalf of the parish, both individually and as a councillor, and commiserations were sent to his family.

25/001 Open Forum

- a) Members of the public – Ms Lewis said she had nearly missed the turning to Highview because the sign was either dirty or unlit, and asked that the matter be referred to West Berkshire Council (WBC).

Mr Royal joined the meeting.

- b) Councillors – In response to a query from Mrs Reynolds, it was confirmed that councillors did not need to declare an interest if they lived in a road where there was a planning application, but they could do so if they felt it necessary.

25/002 Apologies for absence: Apologies had been received from Parish Councillors Mrs H Manghnani Mrs R Braine, Mr M Powers, and Mr N Furlong-King, and District Councillor Mr B Oloko

25/003 Declarations of interest:

Mrs Furlong-King declared an interest in respect of resolution 25/010-5

Mr Taylor declared an interest in respect of resolution 25/010-6 as he was a West Berkshire Councillor

25/004 Approval and adoption of minutes of the Parish Council meeting held on 10 December 2024: The draft minutes had been circulated before the meeting. The minutes were taken as read and signed by the Chairman.

25/005 Matters arising: There were no matters arising

25/006 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 agendas of the meetings on 15 January and 5 February 2025 so that the parish could be represented.

25/007 District Councillors' report:

Ms Lewis advised that there was still time to complete the Pharmaceutical Needs Assessment consultation before the deadline of 31 January. The Clerk confirmed the information and link were on the Parish Council's web site.

Note: There was an error on WBC's web site, the consultation deadline was Sunday 16 February.

Ms Stewart reported that Melanie Ellis who had worked in WBC's Finance department, had died. It was not yet known when the funeral would be. She would be greatly missed.

She also said it was now possible to register for Council Tax information online via WBC's web site.

Mr Taylor had circulated a report before the meeting – see Appendix C.

25/008 Clerk's report: The report had been circulated before the meeting – see Appendix D.

The Clerk explained that she would be in touch with those councillors who had volunteered to join the working group to review the Cotswold Sports Centre lease to arrange a meeting date. Before looking at the lease, the group would need to review the Licence for Alterations.

25/009 Members' bids: The updated bids had been circulated before the meeting.

- a) Replacement safety surfacing at the Cotswold recreation ground. The draft Members' Bid had been previously circulated. The Clerk explained that bid had been finalised and would be sent to district councillors the next day for submission to WBC by the deadline of Friday 17 January. It would also be circulated to the Parish Council.
- b) Installation of formal disability access and associated path at Turnhams Farm recreation ground. The draft Members' Bid had been previously circulated. The Clerk explained that it had proved very difficult to obtain any quotes. One had been received that afternoon for £7,844.00 plus VAT. It was suggested that benches or waste bins could be included.

Ms Stewart expressed the opinion that the timings of the round of Members' Bids was very unfortunate and made a great deal of extra work for office staff.

Mr Foot joined the meeting.

25/010 Resolutions

25/010-1 Donation to Westwood Farm Association: Mr Taylor explained that the Parish Council did not have use of any buildings at Cotswold recreation ground so its CCTV equipment (DVR and monitor) was housed in Westwood Farm Association's building. It had been installed in September 2021, and there had never been any charge for the service, but it was felt that a one-off payment of £500 would be a way of recognising the club's help and support and the fact it pays for the electricity used.

It was unanimously agreed to make a one-off donation of £500 to Westwood Farm Community Association in recognition of the fact that it housed the Parish Council's CCTV equipment for the period from September 2021 to March 2025. Going forward, a regular donation would be made, and the amount would be reviewed and agreed annually. This and any further donations would be made under the Local Government and Ratings Act 1997 Section 31.

25/010-2 Interim Internal Audit Report for 2024/25: The report had been circulated before the meeting – see Appendix D. Mr Taylor said that, overall, it was an extremely good report, and he thanked the Clerk and her team for their work in achieving such a good Audit. There was support for his comment.

It was unanimously agreed that the Interim Internal Audit Report for 2024/25 be adopted.

25/010-3 Staffing Committee Terms of Reference: The Terms of Reference had been circulated before the meeting. The Clerk explained that there was a requirement to readopt them annually. This was usually done in October/November but had been carried forward this year. Membership and chairman of the committee would be agreed at the Annual Parish Council meeting in May.

The Clerk would book all four current committee members on to HALC's "The Council as an Employer" course.

It was unanimously agreed to readopt the Staffing Committee Terms of Reference for another year.

25/010-4 Grass cutting contract: A report had been circulated before the meeting and the Clerk gave some further background.

After discussion, it was unanimously agreed to extend the grass cutting contract with Scofell Landscapes for a further three years at a cost of £11,760 plus VAT per year.

25/010-5 Councillor absence: Background information had been circulated before the meeting.

It was unanimously agreed to approve an absence of up to six months for Councillor N Furlong-King, in accordance with the Local Government Act 1972, Section 85(1)(2).

25/010-6 West Berkshire Council (WBC) redevelopment of disused tennis courts at Cotswold recreation ground: The Clerk explained that, when she had met with the Parish Council's legal advisors the previous afternoon, she had been presented with new information, including the fact that all the works in the project must be included in a Licence for Alterations. This legal document must be agreed and signed by both parties before any formal permission could be given or any work commenced, and it had already been drafted and commented on by WBC. Following the meeting with the legal advisors, the document had been sent to the Clerk for the first time. She had reviewed it before the Parish Council meeting and would circulate it, with her comments, the following day.

Mr Foot expressed concern about the deadline for agreeing the refurbishment. He queried whether WBC had sent the draft Licence for Alterations to the Clerk some time earlier. The Clerk confirmed that she had first been made aware of the document and been sent it only the previous day.

The general feeling was that the proposed refurbishment would be a great benefit to the area, but it would be negligent to ignore professional advice from the legal advisors and from the Clerk.

It was agreed that the legal aspects, including the Licence for Alterations, would be progressed by both Tilehurst Parish Council and West Berkshire Council as quickly as possible.

In response to queries from the Clerk, Mr Foot confirmed that closing the facility at 9.00pm would be acceptable, and that the public engagement process would involve agreeing the sports and the markings on the new 3G surface.

Mr Taylor proposed amending the wording of the resolution to change the closing time from 8.45pm to 9.00pm, and to change "public consultation" to "public engagement". The changes were unanimously agreed.

It was unanimously agreed to agree in principle to WBC redeveloping the tennis courts subject to the following conditions:

- a) the leases being renewed in line with the Section 25 Notice deadlines;
- b) the floodlights being turned off and courts vacated and locked by 9.00pm on weekdays;
- c) storage being provided for Tilehurst Parish Council's football equipment;
- d) public engagement being carried out during the design stage of the project and the results being shared with the Parish Council; and
- e) WBC confirming that redevelopment will be for multi-use sports including football

Two district councillors left the meeting.

25/010-7 Royal Berkshire Fire Authority Council Tax Consultation 2025-26: The Clerk explained that there were only two questions to consider.

It was unanimously agreed that support was given to the proposed £5.00 increase. The only comment suggested was that the increase was necessary to support the authority's capital programme.

25/010-8 Consultation on West Berkshire Local Plan Review 2022-2039: Mr Taylor suggested that specific areas for comment were MM45 (Pincents Lane) and MM3 (extending the settlement boundary to include the Pincents Hill site). He had prepared some possible wording which he read out.

It was unanimously agreed that an objection should be submitted along the lines of the suggested wording. Additional points to be included were the fact that the fire and rescue service had previously raised access issues, there was no infrastructure to support increased housing, and there was a general lack of children's services in the area.

The Clerk would update Mr Taylor's wording and circulate it for comment.

25/011 Review of financial position and payments for December 2024: The information had been circulated before the meeting and was noted.

In response to a query from Mr Linden, the Clerk explained that the accounting software did not permit business names as shown on the report to be changed.

25/012 Chairman's remarks: Mr Taylor said that a letter regarding the Neighbourhood Development Plan (NDP) was to be circulated to councillors. The large amount of feedback from WBC had made things difficult. The steering group chairman had resigned and other members might not continue.

Mr Taylor had used part of his Chairman's Allowance to take 15 youth club volunteers out to dinner. He went on to say that he would be organising a social get-together for councillors, and Mrs Manghnani had offered to help with catering.

The Clerk and Mr Taylor would arrange a visit of Parish Council assets for new councillors within the next month.

The meeting finished at 9.35pm

The next meeting would be held on Tuesday 11 February 2025

Chairman

Appendix A – Decisions

24/01672/HOUSE	<u>Crevan, Beal's Lane, Tilehurst</u> Proposed garage in front garden	Refused
24/02174/HOUSE	<u>10 Myrtle Close, Tilehurst</u> Proposed part conversion of attached garage to habitable use	Granted
24/01849/HOUSE	<u>9 Redwood Way, Tilehurst</u> Erection of outbuilding used for working from home/relaxation to the side of the main house	Granted
24/01343/FUL	<u>Land at 183 Long Lane, Tilehurst</u> Erection of one new residential dwelling on the site of former swimming pool. Alteration and conversion of existing workshop to create a residential dwelling. Alterations and extensions to 183 Long Lane	Granted
24/02391/COND	<u>290 Overdown Road, Tilehurst</u> Application for approval of details reserved by conditions 4 (tree protection scheme) and 6 (Construction Method Statement) of planning permission 24/00267/HOUSE – Rear single storey and two storey extensions together with first floor side extension and alterations	Approved
<i>Note: The Parish Council was not consulted on this application</i>		
24/02171/HOUSE	<u>64 White Lodge Close, Tilehurst</u> Proposed ground floor rear extension with first floor dormer above and front dormer width increased	Granted
24/02199/HOUSE	<u>118 Fairford Road, Tilehurst</u> Single storey ground floor extension to the rear, side and front of the property to provide a kitchen/diner to the rear, a side entrance, a downstairs WC and covered garage to the side, and a porch entrance to the front. The existing kitchen to be converted to a utility room	Granted

Appendix B – New Planning applications

24/02459/FUL 1103 Oxford Road, Tilehurst
Change of use of building from annexe to rentable dwelling
(remaining tied to ownership of existing dwelling)

This Council objects to the proposal and supports the comments made by Purley on Thames Parish Council. It is understood that the land has an Article 4 designation which would have implications on any potential use or development. The previous reasons for refusal have not been addressed in this application, and the issues raised still apply. The suggested parking space is some distance from the proposed bungalow and access would be via the drive and side of the main building which would be an unconventional arrangement. Also, it is not clear how/where the vehicle on the private road would turn to go back to the main road (there is only one point of access). Highways has made reference to a number of logistical issues which also need to be considered and addressed.

24/02612/HOUSE 13 Foxcombe Drive, Tilehurst
Two storey side extension

This Council objects to the proposal as it believes an additional car parking space is required for a four-bedroomed house

24/02665/FUL 2 The Colonnade, Overdown Road, Tilehurst
Change of use from veterinary surgery (Use Class E) to nail and
beauty salon (sui generis)

This Council has no objections to the proposal

24/02756/FUL Unit 1 Pincent's Kiln Industrial Park, Calcot
Replacement of existing external condenser units, installation of
new VRV unit and other associated works

This Council has no objections to the proposal

24/02791/HOUSE 32 Fairway Avenue, Tilehurst
Double storey side and rear extension and porch addition

This Council objects to the proposal as there is not enough off-road parking, the proposed extensions are still very large and bulky, and confirmation is required that the applicant has engaged with Thames Water over ways to reduce flood risk as recommended in the Flood Risk Assessment

24/02802/HOUSE 7 Calcot Court, East Drive, Calcot
Replacement of no 4 external doors located on the south and east
elevations

Note: There is a related Listed Building Consent application, 24/02803/LBC

This Council has no objections to the proposal

Appendix C – Mr C Taylor’s District Councillor’s report

A relatively quiet month due to the Christmas and New Year break.

I have attended meetings of the Planning Advisory Group, a Licensing meeting with the West Berkshire taxi trade and a school governors’ meeting at Calcot Schools.

New case work has included a long though productive meeting with Citizens Advice West Berkshire in Newbury who provided an excellent service with a complex benefits case. I have also agreed to take up a similar case for a previous West Berks resident in a historic dispute with the district council. Other new cases have concerned the state of the land and garage areas off Poppy Way where the council has taken action with the land owner to clear the area up. The survey to set up a residents’ association has had a positive response but with insufficient support for legal recognition. Further resident engagement will be undertaken to see if support can be increased. I am also dealing with a fence damage dispute on the Birds estate and a new illegal parking complaint in Calcot along with other ongoing issues.

I have been involved in regular liaison with the Save Pincents Hill Group and with regard to the local plan consultation I was able to obtain confirmation from WBDC Planning that submissions could be made just by email or letter rather than using the council form. You will however need to identify who you are and the section of the plan that you are commenting on. Further advice was also obtained to make representations on behalf of a group of people.

The government has announced plans on devolution and the proposed establishment of larger councils and election of mayors. I am unclear as to the impact on West Berks and we currently have no elections until 2027 but this will without doubt cause much debate going forward.

The next month or so will be dominated by the WBDC budget setting for 2025/26 and the results of the recent consultation which have yet to be announced. I would always welcome ideas for possible amendments to the budget.

Appendix D – Clerk’s report

1.0 Background

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

2.0 Activity updates

- 2.1 The Clerk met a representative of FreshAir Fitness at Calcot recreation ground for a site survey and to confirm that the chosen location for the Big Rig was suitable. Mrs Reynolds and Mr Taylor approved payment of the deposit, and it is anticipated that installation will commence mid-February.

- 2.2 The youth clubs’ open evening was held on Thursday 12 December. It had been hoped the event would attract some new attendees, however, there were only ten attendees, all of whom were existing youth club members.

The ice skating at Hills Meadow, Reading, was more popular and all 20 places were filled.

- 2.3 The Clerk continues to work with the Parish’s legal advisors on the renewal of the leases for the Cotswold Sports Centre, car park and tennis courts.
- 2.4 The deadline for submission of Members’ Bid Applications was extended from Friday 3 January to Friday 17 January 2025. Having obtained the requisite Officers comments/approval, the two draft submissions will be finalised and submitted by the deadline.

3.0 Other matters

- 3.1 The Partnership Agreement, between the Parish Council and Berkshire Youth, includes the provision of additional activities during the February half term break. The Clerk is currently working with Berkshire Youth to determine what activities they plan to deliver.
- 3.2 The Berkshire Association of Local Council’s Executive is currently seeking feedback from member councils on its constitution. The closing date for the consultation is 5.00 pm on Friday 31 January 2025 after which a revised constitution will be drafted and circulated ahead of discussion and resolution at its next Annual General Meeting.
- 3.3 The Royal Berkshire Fire and Rescue Service is seeking residents’ views on its Council Tax Funding for 2025/26. The consultation will close at 12.00 noon on Friday 31 January 2025 and may be found via the following link:
<https://www.surveymonkey.com/r/85LHWT5>

- 4.0 **Priorities for January 2025** – this item gives information on upcoming priorities of the Clerk and officers over the coming month(s).
- 4.1 Finalising the grounds maintenance tender.
- 4.2 Writing reports for the Police and Crime Commissioner (PCC) and the Greenham Trust on how funding received has been used for youth work in the parish. Berkshire Youth is very slow in sending information, so this is proving time-consuming.
- 4.3 Arranging Staffing Committee meeting to agree the facilities assistant job description, then advertising the vacancy.
- 4.4 Progressing corrective works in the Jubilee Annexe.
- 4.5 Starting to investigate the possibility of installing fire alarms at other halls.
- 4.6 Reviewing the Council’s Financial Regulations.
- 4.7 Reviewing the Council’s Standing Orders.
- 4.8 Updating the asset register.
- 4.9 Reviewing the Financial Risk Management Scheme, ahead of presentation to Full Council for adoption.
- 5.0 Obtaining costings from Berkshire Youth so that next year’s Youth Partnership Agreement can be considered.
- 5.0 **Further reports**
- 6.1 The Clerk will provide further updates at the meeting as necessary.
- 6.2 Members are asked to note this report.

Appendix E – Interim Audit Report 2024/25

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 interim visit to the Council for 2024-25, which took place on 25th November 2024, together with preparatory work in advance at our offices. We thank the Clerk for providing all the requested information to enable us to undertake this initial review for the year. This report will be updated following our final review for 2024-25 the date for which has yet to be agreed, but will be timed to follow closure of the year's Omega accounts by the externally contracted accountants.

Internal Audit Approach

In commencing our review for the year, we have, as previously, had 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 Report' which is part of the Council's AGAR and 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 to date this year, no significant issues of concern have been identified.

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.

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 credited to the Lloyds Treasurers account each month. To date, we have:

- Checked and agreed the opening trial balance detail for 2024-25 with that in the prior year-end accounts and certified AGAR;

- Verified that the financial ledger remains “in balance” at 30th September 2024;
- Ensured that the cost and nominal coding structure remains appropriate for purpose;
- Verified the accuracy of data recorded in the April and September 2024 combined Lloyds accounts cashbooks to the supporting bank statements;
- Agreed the combined account bank reconciliations at 30th April and September 2024 by reference to the Rialtas system and supporting bank statements;
- Confirmed arrangements for member oversight of the reconciliations which is undertaken periodically by the Council’s nominated “Internal Checker”; and
- Discussed previously the arrangements for backing up the systems 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 back-ups of the Financial Ledgers every fortnight.

Conclusions

Whilst no significant issues or concerns arise in this area, in examining the latest financial year month-end bank reconciliation, we note that 1 cheque drawn in March 2024 remains unpresented at the bank at 30th September 2024. We do not consider a formal recommendation is necessary in this respect at present and will check the position again at our final review.

We will extend our testing in this area at our final review also ensuring the accurate disclosure of the combined year-end cash and bank balances in the AGAR at Section 2, Box 8.

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 commenced our review of the Council’s minutes for the financial year reading those posted on the Council’s website to date 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

We noted last year that the Council had re-adopted its Standing Orders (SOs) and Financial Regulations (FRs), both at that time being in line with the published NALC model documents. We now note the Council’s intention to adopt the recently revised NALC model FRs suitably amended to meet local requirements and will check on the outcome at our final review visit.

We are pleased to note that the external auditors have signed-off the 2023-24 AGAR with no comments or recommendations arising. We also 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 currently warranting formal comment or recommendation. We will check progress on the update of the Council's extant FRs at our final review also suggesting that the SOs be subjected to similar review and, if necessary, update to reflect any impact of the revised FRs.

We will continue to monitor the Council's approach to governance matters at future visits, also extending our examination of minutes for the remainder of the year.

Review of Expenditure & VAT

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.

To ensure compliance with the above criteria, we have selected a sample of payments recorded in the cash book, specifically examining all those individually in excess of £1,000 together with a more random sample of every 25th cashbook transaction irrespective of value to 31st October 2024. Our test sample includes 45 payments to that date, including two NNDR payments (made monthly over 10 months of the year) and totals £108,050 equating to 70% of all non-pay related costs.

We note that the Clerk submits electronic quarterly VAT returns and have ensured that the final reclaim for 2023-24 and first two quarterly reclaims for 2024-25 have been submitted to and been repaid by HMRC.

Conclusions

No issues arise in this area currently. We shall review a further sample of payments at our final review to ensure compliance with the above test criteria, also ensuring the timely and appropriate submission of the final two quarterly VAT reclaims for the financial year.

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 in order to minimise the opportunity for their coming to fruition.

We noted in last year's final report that the Financial Risk Register was reviewed and re-adopted in March 2024 and understand that it will be the subject of further review and re-adoption prior to the current financial year-end. Consequently, we will examine the outcome of that in-year review at our final visit.

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 £15m and £10m respectively, together with Fidelity Guarantee cover at £1m and Hirer's liability standing at £2m, 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 currently warranting formal comment or recommendation. We will continue to examine the Council's approach to risk management at future reviews, also ensuring the formal review and re-adoption of the Financial Risk Assessments prior to the current financial year-end.

Budgetary Control & Reserves

In considering the Council's approach to budget determination and precept setting, we aim to ensure that decisions are made based on sound information and that an appropriate level of precept is determined and adopted to meet the Council's planned expenditure.

We note that the Council debated detail of its budgetary and precept requirements for 2025-26 at the November 2024 full Council meeting formally approving both the budget and precept, setting the latter at £336,712.

We have examined the latest available budget report, as recorded in the Omega accounts, noting a few areas where individual budgets are overspent and have obtained appropriate explanations for the position by reference to the respective detailed transaction reports. Overall, income stands at 56% of the approved annual budget whilst expenditure stands at 49%, all of which we consider to be in line with expectation at the present time.

Conclusions

We are pleased to record that no issues arise in this area currently warranting formal comment or recommendation. We shall examine the year-end budget outturn seeking appropriate explanations for any significant variances that might have arisen, also assessing the ongoing appropriateness of the level of retained reserves to meet the Council's ongoing revenue spending commitments and any future development aspirations.

Review of Income

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

We have consequently examined the handwritten hall booking diary covering all 4 venues for the week commencing 1st September 2024 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 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 on receipt of payment 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 by date" report as at 31st October 2024 and are pleased to record that no invoices raised prior to 1st September 2024 remain unpaid at that date: we have, however, noted the existence of a small overpaid account / credit note of £2.00 dated 13th February 2024 and urge that this be cleared from the Sales ledger appropriately in due course.

We have also reviewed the individual invoices raised in respect of the above week's hires ensuring that the appropriate fees have been charged with no issues arising, although we note that one of those in our test sample had yet to be raised (Scouts at Turnham): consequently, we shall revisit this area at our final review ensuring that an appropriate invoice has been raised and settled accordingly.

We have also reviewed the detailed Omega nominal income codes for the year to 31st October 2024 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, with no obvious concerns identified.

Conclusions

We are pleased to record that, at this stage of our review process, no significant issues or concerns have been identified warranting formal comment or recommendation. We shall follow up on the above apparently as yet unraised invoice ensuring appropriate action and recovery also reviewing further income streams at our final review reporting our conclusions accordingly.

Petty Cash Account

The Council does not operate a petty cash account, nor are cash change floats held.

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 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 November 2024 payroll documentation provided by Moorepay Limited who provide the Council's payroll service.

Consequently, we have, by reference to the two months' 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 tables;
- Where overtime hours have been worked and paid in both months, agreed detail to the supporting time sheets, and

Conclusion

We are again pleased to record that no formal recommendations arise in this review area this year.

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 to date agreed the balance of funds held in the PSDF account as reported in the Omega account by reference to the PSDF statement at 30th September 2023 also ensuring by reference to the monthly PSDF statements that the interest received each month has been duly recorded in the cashbooks and appropriate nominal income code.

The Council has no loans repayable by or to it at the present date.

Conclusions

No issues arising from our work in this area to date: we shall ensure the appropriate recording of future interest for the year at our final review visit.