

TILEHURST PARISH COUNCIL

Minutes of the Parish Council Meeting held at 7.30pm on Tuesday 3 June 2025 in the Main Hall, Calcot

Present

- Parish Councillors:** Mr C Taylor (Chairman), Ms J Stewart, Mrs P Furlong-King, Mrs R Reynolds, Mr J Lally, Mrs R Braine, Mr A Linden, Mr F Royal, Mr R Loaring, Mrs C Basden
- District Councillors:** Mr C Taylor, Ms J Stewart
- Public:** Two members of the public
- In attendance:** Miss J Major (Clerk), Miss S Williams (minutes)

Mr Taylor welcomed everyone to the meeting, reminding them that it would be recorded for minute-taking purposes.

25/072 Open Forum

- a) Members of the public – there were no comments or questions
- b) Councillors – there were no comments or questions

Mrs Basden arrived during the above item.

25/073 Apologies for absence: Apologies had been received from Parish Councillors Mr N Furlong-King, Mrs H Manghnani, and Mrs S Vickers

25/074 Declarations of interest: None relevant to the agenda

25/075 Approval and adoption of minutes of the Parish Council meeting held on 13 May 2025: The draft minutes had been circulated before the meeting. The minutes were taken as read and signed by the Chairman.

25/076 Matters arising: There were no matters arising

25/077 Planning:

- a) Decisions – see Appendix A
- b) New applications – see Appendix B
- c) Appeals – the Clerk explained that the original comments made on application 24/02231/FUL for 9 Clay Close had been forwarded to the Planning Inspector. As there were no changes or additions to make, there was no need to submit any further representation.
- d) Eastern Area – the Clerk would advise if there was anything relevant on the agenda of the meeting on 9 July 2025 so that the parish could be represented.

25/078 District Councillors' report: Ms Stewart had submitted a written report before the meeting – see Appendix C. With regard to the item on neighbourhood policing, she recommended looking at the map on the Your Area Page, as the crime statistics and priorities were interesting.

Mr Taylor thanked Ms Stewart for her report which seemed to cover everything he had been going to say, so he would not be submitting a written report. He went on to give some further detail about the Extraordinary Meeting on Tuesday 10 June, at which adoption of the Local Plan would be considered.

25/079 Clerk's report: The report had been circulated before the meeting – see Appendix D.

25/080 Annual Parish Council Report for 2024/25: The Annual Report had been circulated before the meeting and it was generally agreed that it was informative. The Clerk and Admin Officer were thanked for their work in producing it. The Clerk confirmed the report would be made available on the web site the following day.

25/081 Finance

25/081-1 Annual accounts for financial year ending 31 March 2026 including trial balance and earmarked reserves: The annual accounts for the year ending 31 March 2025 had been circulated before the meeting, and were unanimously adopted and signed by the Chairman and the Clerk.

25/082 Audit

25/082-1 Internal Audit Final Report 2024/25: The audit report had been circulated before the meeting. The Clerk explained that it was a legal requirement to have one internal audit each year, and Tilehurst Parish Council had two; one in the autumn and one in the spring.

The Clerk was thanked for all her hard work and for achieving such a good audit report.

It was unanimously agreed to adopt the Internal Audit Final Report for 2024/5 – see Appendix E.

25/082-2 Annual Governance Statement 2024/25: 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.

Anyone who had been a councillor for less than a year could abstain from voting if they wished.

The Annual Governance Statement for 2024/25 was approved (nine in favour, one abstention) and was completed and signed by the Chairman and the Clerk.

25/082-3 External Audit – Section 2: The Annual Return Accounting Statements were approved (nine in favour, one abstention) and duly signed by the Chairman and the RFO/Clerk.

25/082-4 Reappointment of Auditing Solutions Ltd as Internal Auditors for 2025/6: The Clerk said 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 retiring soon, so it was likely that a new firm would be needed.

The Clerk explained that it was not clear if the company would be wound down or sold as a going concern; if the latter, it might be possible to continue under the new ownership. She also said that SLCC had introduced a new course for clerks, so some clerks were able to carry out internal audits and this might be another possible option.

The Clerk recommended that the Auditing Solutions Ltd be appointed for a further year.

It was unanimously agreed to reappoint Auditing Solutions Ltd as Internal Auditor for 2025/26.

25/083 Resolutions

25/083-1 Parish Online subscription for 2025/26: A report had been circulated before the meeting. The Clerk explained that the subscription had originally been taken out to give the Neighbourhood Development Plan (NDP) steering group access to the mapping functionality. The Parish Council now needed to decide what it wanted from the software.

It was unanimously agreed to renew the Parish Online subscription for a further year to 28 May 2026, at a total cost of £480 including VAT. If its use was not expanded over the year, the subscription would not be continued.

25/083-2 Project list: The updated project list had been circulated before the meeting with the latest changes tracked. The Clerk explained that, in the past, it had been reviewed annually, usually in October as it was helpful when agreeing budgets. Recently, it had been updated and circulated more regularly, around every three months, as a way of keeping councillors updated on progress.

After discussion it was agreed that the list should be refined with projects which would not proceed being removed. Colour-coding to show priorities was suggested and the Clerk explained that this had been tried and had not been popular with councillors.

The project list would be kept updated and would be brought back to the October meeting.

25/083-3 Cotswold Sports Centre Lease: The Clerk had recently circulated information about the lease, including the solicitor's comments and her own suggestions, asking for comments and feedback but no one had responded. As the deadline was approaching, it would be more expedient for her to have delegated authority to work with Mr Taylor, Ms Stewart and the working party to progress the matter with the solicitor and West Berkshire Council. The final lease would be brought to a future meeting to be signed.

It was unanimously agreed to give the Clerk delegated authority to finalise the draft lease for the Cotswold Sports Centre. The final lease would be brought to a future meeting to be signed before the Section 25 Notices expired on 24 August.

25/084 Chairman's remarks: Mr Taylor said he had intended sharing some information about West Berkshire Council's extraordinary meeting on 10 June. As this had already been discussed, he closed the meeting.

The meeting finished at 8.40pm

The next meeting would be held on Tuesday 8 July 2025

Chairman

Appendix A – Decisions

25/00539/HOUSE	<u>38 Longworth Avenue, Tilehurst</u> Proposed single storey front and rear extensions	Granted
25/00586/HOUSE	<u>58 Fullbrook Crescent, Tilehurst</u> Demolition of existing 2.07m ² UPVC porch and 11.76m ² concrete garage (total c 13.83m ²). Construction of 3m ² brick porch integrated with the house to extend the entrance hall. The garage will be rebuilt as a bedroom and small bathroom, extended 1.4m forward. The new porch and extended garage will be linked across the front with matching brick walls, a pitched tiled roof over the porch and front of the bedroom, and a flat roof over the bedroom and bathroom. Total rebuild area c 18.2m ² . Footprint increase c.4.4m ² . Driveway retains space for two cars as per WBC guidelines	Granted
25/00616/HOUSE	<u>61 Hildens Drive, Tilehurst</u> Two-storey side extension and single store rear extension	Refused
25/00833/HOUSE	<u>96 City Road, Tilehurst</u> Single storey rear extension with side extension for new garage after demolition of existing garage	Granted
25/00538/HOUSE	<u>167 Halls Road, Tilehurst</u> Alterations to provide two ground floor front windows, alterations to roof to provide overhang to enclose porch, new chimney and alterations from flat roof to pitched at rear (retrospective)	Granted

Appendix B – New Planning applications

At the meeting on 13 May, it was decided that comments on the following two applications should be agreed remotely and submitted under the Clerk's delegated authority.

25/00963/HOUSE 25 Wittenham Avenue, Tilehurst
Rear extension/convert back of garage to habitable space

This Council has no objections to the proposal

25/00890/HOUSE 103 Devonshire Gardens, Tilehurst
Installation of air source heat pump on owned land by the front door

This Council objects to the proposal as installing a heat pump at the front of the property would be visually obtrusive and out of keeping with the area. Information provided shows the proposed heat pump directly facing number 97 which would be visually impacted and, potentially, there would be additional noise as well. A heat pump in that location might also affect other properties and the road overall. It would be better placed out of sight in the garden at the side of the house

New applications for consideration at the June meeting.

1. 25/00926/HOUSE 103 Fairford Road, Tilehurst
Single storey front, side and rear extensions following the demolition of the existing conservatory and garage

This Council objects to the proposal and supports the comments submitted by SuDS about drainage concerns and requirements

Appendix C – Ms J Stewart’s District Councillor’s report

- Creation of new scrutiny committees for Health and Adult Social Care, Children and Young People, and Place and Resources
- Extraordinary Meeting on 10 June to consider adoption of the revised Local Plan including the Main Modifications as set out by the Planning Inspector
- Experimental Order for traffic management and the School Streets project in the Springfield School area came into effect from 2 June – *Monday to Friday 08:15-09:15 and 14:30-15:30 – term-time only*. Entire lengths of Barton Road, Highbury Road, Jenner Walk, Rutherford Walk access road, Wiltshire Walk access road and Woodbridge Road
- AWE Text Alerts letter:
Why sign up? Currently, notifications are by automatic call to a landline and through media reports if an incident occurred, but some people no longer use a landline. This new system sends alerts directly to mobiles to ensure they are received even when people are away from home. Registration is needed and the landline system will work in parallel to the text alerting system.
- Letter from the neighbourhood policing team for Tilehurst Birch Copse: I am writing to introduce myself and the dedicated neighbourhood policing team who will be working in your area. The neighbourhood policing teams for your area are led by Chief Inspector Emma Tompkins and Inspector Al Hawkett.

The area is managed by a Neighbourhood Specialist officer PC Rob Hubbard-Clark who is further supported by neighbourhood officers (police officers), police community support officers (PCSOs), police staff and police support volunteers including the Special Constabulary.

The teams work closely with the local community and partners to prevent and reduce crime and disorder, improve neighbourhood conditions and enhance feeling of security.

These Officers bring with them a wealth of experience in community policing and are focused on preventing crime and anti-social behaviour, problem solving and partnership work, visible policing and engagement and communication.

I encourage you and your communities to have a look at our “[Your Area Page](#)” to understand a little more about the priorities. There is a wealth of information and links to sign up to TV alerts and contact your local team.

Please feel free to reach out should you require any further information or wish to arrange a meeting with one of your local team. We look forward to building a productive partnership that enhances the quality of life for everyone in our communities.

- I’ve been contacted by a resident who is concerned about losing their house and is working with Sovereign and keeping me updated in case they need support with this or to escalate. I have shared details for West Berks Housing Officers with them.
- Contacted by a resident concerned about various aspects of waste management when the council’s proposal of moving to three weekly black bin collections begins.
- Details of events organised by Reading and West Berkshire Carers Partnership (Age UK), supported by WBC, for **Carers Week** 9-15 June 2025, **can be found** in the [West Berkshire Directory](#). Carers Week is an annual campaign to raise awareness of caring, highlight the challenges unpaid carers face and recognise the contribution they make to families and communities throughout the UK. It also helps people who don't think of themselves as having caring responsibilities to identify as carers and access much-needed support.

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 Annual Parish Report has been finalised and circulated to the Parish Council. It will also be made available on the web site, and flyers will be put on noticeboards.

2.2 Work to replace the safety flooring in the play area at Cotswold recreation ground is due to commence on Monday 9 June and is likely to take two weeks.

2.3 The Clerk met with Berkshire Youth’s Finance Manager to discuss costs under the 2024/25 Partnership Agreement and to agree ways to improve communication. Following the meeting, progress was made and the final cost of £12,208.24 has now been agreed by both parties. This represents an underspend of £8,362.76 which is reflective of some services not being delivered over the course of the year. The second/final payment of £1,922.74 will be released in due course.

The draft Partnership Agreement for 2025-26, as approved by the Parish Council, has yet to be agreed and a meeting is to be set up with Berkshire Youth to discuss this.

An Admin Officer has contacted Berkshire Youth to ask for the outstanding information needed for the final Greenham Trust funding report. So far, minimal information has been received for 2025. It is hoped that we will be able to send the report very soon after the work’s expected completion at the end of May.

2.4 The Clerk has consulted a different solicitor about the Supplemental Agreement with West Berkshire Council; this is the agreement which sets out the requirement for the Parish Council to pay half the deficit of costs of running Cotswold Sports Centre.

2.5 The Clerk also continues to liaise with the solicitors over the Cotswold Sports Centre leases. The deadline for completing this has been extended to Sunday 24 August.

2.6 Legionella risk assessments were carried out at the Calcot Centre, Jubilee Annexe and football changing rooms on Thursday 22 May. A further date is waited for the assessments to be completed at the Cornwell Centre, Turnhams Farm Hall and football changing rooms.

2.7 Fire risk assessments were carried out in all halls except the Jubilee Annexe on Thursday 29 May.

3.0 **Audit and Financial**

3.1 The final Internal Audit for 2024/25 took place on Friday 23 May 2025.

3.2 The dates set for the period for the exercise of public rights are Monday 16 June 2025 to Friday 25 July 2025. The requisite notices will be displayed on the parish's website and noticeboards.

4.0 **Other matters**

4.1 One maintenance officer will be off work for a few months following surgery (for part of the time, the second maintenance officer will also be on leave). The Clerk has made arrangements for cover to be available for the time he is off and has also been in discussion with occupational health to ensure that, when he is able to return to work, all recommended adjustments are in place.

4.2 Officers have started drafting the first Parish Council Newsletter, which is to be delivered in hard copy to every household in the parish over the summer. The Clerk/officers are due to meet with the Communications Working Group to discuss how best to reach as many parishioners as possible with future editions. No budget has been allocated for this.

4.3 The Council is required to undertake a re-declaration of compliance of auto enrolment with the Pensions Regulator every three years. This has recently been completed by the Clerk.

4.4 With this meeting having been brought forward by a week, it will not be possible to conduct the month end accounts closedown. The May financial reports will therefore be circulated before the July meeting.

5.0 **Priorities for June 2025** – this item gives information on upcoming priorities of the Clerk and officers over the coming month(s).

5.1 Completing year end

- Drafting External Audit documentation ready for submission by Tuesday 1 July
- Updating the asset register and listing acquisitions and disposals in 2024/25

5.2 Cotswold Sports Centre

- Reviewing Leases for the sports centre, car park and tennis courts
- Reviewing the supplemental agreement which forms the basis of the Parish's contribution towards the running and maintenance of the sports centre

- 5.3 Berkshire Youth
- Working with Berkshire Youth to agree costings for the 2025-26 Partnership Agreement before circulating to the Parish Council for resolution
 - Writing the final report for Greenham Trust on how funding received has been used. Although Berkshire Youth is still very slow to provide any information and no updates have been received for a few months, it is hoped that the work will be completed by the end of May, and the report can be submitted soon after
- 5.4 Arranging a Staffing Committee meeting to finalise the facilities assistant job description so that the vacancy can be advertised.
- 5.5 Progressing repairs to the external wall of the Main Hall kitchen.
- 5.6 Fire risk and Legionella assessments have been arranged. Once the reports have been received and reviewed, it should be clear whether fire alarms are required at all halls.
- 5.7 Obtaining quotations for electrical inspections of all halls.
- 5.8 Obtaining reinstatement valuations for all halls ahead of a full review of Council's insurance cover and renewal.
- 6.0 **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 – Internal Audit Final 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 two visits to the Council for 2024-25, which took place on 25th November 2024 and 23rd May 2025, together with preparatory work in advance of both visits at our offices. We thank the Clerk for providing all the requested information to enable us to undertake this year's review.

We also take this opportunity to commend the Clerk and her staff again 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, 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 Certificate' in the Council's AGAR for the year which 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 again 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.

We also take this opportunity to remind the Clerk and Council of the requirements of the guidance notes in 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 financial and other documentation for the year.

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 2024-25 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, and September 2024, plus January and March 2025 combined Lloyds accounts cashbooks to the supporting bank statements;
- Agreed the combined account bank reconciliations at the month ends for each of the above four months 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”;
- 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; and
- Ensured the accurate disclosure of the combined account balances in the year’s AGAR at Section 2, Box 8.

Conclusions

We are pleased to record that no residual issues or concerns arise in this area this year, the one long-standing uncleared cheque noted at our interim visit having been satisfactorily “cleared” from the accounts.

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) in February and March 2025 respectively, the latter being updated in line with the 2024 revised NALC model document. We note that the adopted FRs record a value of £60,000 at para 5.6 for formal tender action as per the NALC model. The SOs, however, record a value of £25,000, which we consider more appropriate for a Council the size of Tilehurst.

We are pleased to note that the external auditors signed off the 2023-24 AGAR with no comments or recommendations arising. We also note the 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 and recommendation

We are pleased to record that no significant issues or concerns arise from our work in this area this year, although, as above, we urge that the tender value recorded in the recently adopted FRs is amended and brought into line with the £25,000 recorded in the SOs (Para 18.a.v refers). We will continue to monitor the Council's approach to governance matters at future visits, also continuing our examination of minutes.

R1. The recently adopted Financial Regulations should be amended at para 5.6 to record a consistent value (with the extant Standing Orders) for formal tender action as recorded in the adopted Standing Orders (i.e. £25,000).

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.

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 £1,500 together with a more random sample of every 25th cashbook transaction irrespective of value in the year. Our test sample includes 58 payments, including two NNDR payments (made monthly over 10 months of the year) and totals £132,200 equating to 57% of all non-pay related costs.

Conclusions

We are pleased to record that no issues arise warranting formal comment or recommendation in this area this 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 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 2025. 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 2025, 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 2025-26 budget and precept at the meeting held in November 2024 setting the latter at £336,712.

We have reviewed the 2024-25 year-end 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 111% of the approved budget whilst expenditure equated to 110%, neither of which give cause for concern.

At the year end, total reserves stood at £1,003,246 (£984,430 at the prior year-end). Of this sum, £838,038 (£820,558 at 31st March 2024) is earmarked for specific projects including CIL monies of £40,332 with a General Fund reserve balance of £165,208 (£163,872 at 31st March 2024). The residual General Reserve balance stands at just over 5 months' revenue spending and sits comfortably within the generally accepted range of between three and twelve months.

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 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.

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 noted that one of those in our test sample had yet to be raised (Scouts at Turnham): this was raised accordingly and payment received.

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 March 2025 and are pleased to record that no long-standing unpaid invoices exist at the year-end: as identified at our interim review, one small overpaid account/credit note of £2.00 dated 13th February 2024 remains in place, together with a £100 refundable hire deposit: we note that the Clerk has been endeavouring to contact the hirer to arrange repayment, but has little or no success as yet and will review the position at our 2025-26 interim visit.

We have also 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, with no obvious concerns identified.

Conclusions

We are pleased to record that no residual; issues or concerns have been identified in this area warranting formal comment or recommendation in this area this year.

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 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.

Asset Registers

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

The Clerk has provided a copy of the Council's asset register for the year, as prepared by the contract accountants: we are pleased to note that the register includes detail of new assets at cost price, net of VAT, acquired during the year, less the prior year value of any assets disposed of during the year.

Conclusions

Again, we are pleased to record that no issues arise in this area warranting formal comment or recommendation.

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 2025 also ensuring the appropriate recording of the monthly interest received and paid directly into the Lloyds 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 have received copies of the accountants' year-end detailed Statement of Accounts and supporting working papers and agreed in the Accounts and also the AGAR detail to the closing Omega Trial Balance via the accountants' working papers with no issues arising.

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.