

TILEHURST PARISH COUNCIL

Minutes of the Parish Council Meeting held at 7.30pm on Tuesday 11 November 2025 in the Main Hall, Calcot

Present

Parish Councillors: Mr C Taylor (Chairman), Ms J Stewart, Mrs H Manghnani, Mr A Linden, Mr R Loaring, Mrs S Vickers, 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 opened the meeting by welcoming everyone and explaining that the meeting would be recorded for minute-taking purposes.

25/138 Open Forum

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

25/139 Apologies for absence: Apologies had been received from Parish Councillors Mr N Furlong-King, Mr F Royal, Mrs P Furlong-King, Mrs R Reynolds, Mrs R Braine, Mr J Lally, M Powers, and District Councillor Janine Lewis

25/140 Declarations of interest: None relevant to the agenda

25/141 Approval and adoption of minutes of the Parish Council meeting held on 14 October: The draft minutes had been circulated before the meeting and were taken as read and signed by the Chairman

25/142 Matters arising: There were no matters arising

25/143 Planning:

- a) New applications – see Appendix A
- b) Eastern Area – the Clerk would advise if there was anything relevant on the agenda of the meeting on 10 December so that the parish could be represented.

25/144 District Councillors' report: Mr Taylor and Ms Stewart had submitted reports before the meeting – see Appendices B and C. There were no questions.

25/145 Clerk's report: The report had been circulated before the meeting – see Appendix D.

Over the past few days, there had been more requests to join the newsletter distribution list and total number signed up was now 47.

There had been three enquiries about the Facilities Assistant role but, so far, no applications and the deadline was Friday. It might be necessary for the Clerk to agree an extension with the Staffing Committee.

The Energy Performance Certificate (EPC) for the Cotswold Sports Centre had been received. It was a legal requirement as the building was being leased out, and a new contract was being drawn up; certification lasted ten years so the next assessment would be due in October 2035. The overall EPC score had been D98 which met the current requirement for it to be E or higher. However, regulations were expected to change imminently, meaning the building was likely to have to achieve a rating of B by 2030-2035. The Clerk and an officer had met the assessor via Teams that morning. He had advised that much of the plant and equipment in the centre was original and had reached end-of-life or after. He said staff had told him there were plans to replace the boilers and suggested moving from gas to electricity would improve the EPC score significantly. The next steps would be to contact Everyone Active and West Berkshire Council to explain the situation and discuss how to achieve the necessary B rated EPC.

25/146 Budget Forecast for financial year ending 31 March 2025: The report had been circulated before the meeting and was noted.

The Clerk explained she had reviewed the situation with the accountant, and they expected a deficit of around £8,000 at financial year end. This was largely due to loss of income from halls and there was discussion about how to increase bookings. Ms Stewart pointed at that, if compared with other councils, the situation looked more positive and showed good audit and financial controls were in place.

25/147 Assertion 10: A report had been circulated before the meeting. The Clerk explained that the auditor was looking through the documents she had drafted and would review them and give feedback and guidance. In the meantime, all councillors were required to go on a data management course; one had attended, two were booked to do so in January. The Clerk would circulate information about future courses.

Mr Taylor asked the Clerk to advise councillors if help was needed to meet the requirements of Assertion 10.

25/148 Youth club attendance: A report had been circulated before the meeting and was noted. The Clerk had met with Gareth Mephram of Berkshire Youth on Monday via Teams and there had been discussion about how to increase youth club attendance. As there were more junior than senior schools in the area, consideration was being given to lowering the age range so that the junior club was school years 5 and 6, and the senior was years 7 to 10. A new flyer for schools had been produced but there was still nothing about the youth clubs on Berkshire Youth's web site or in its social media posts.

The Clerk had also raised the fact that data and invoices still had not been provided, and Mr Mephram said he would look into the matter.

25/149 Resolutions

25/149-1 Hall hire charges for 2026/27: A report had been circulated before the meeting.

It was unanimously agreed to increase the weekend evening hire charges in all halls by £2.00.

25/149-2 West Berkshire Council's "Service Delivery Offers for Town and Parish Councils Autumn 2025": West Berkshire Council's document had been circulated before the meeting.

After discussion, it was agreed that the Devolution Working Group (Mrs Manghanani, Mr Linden, the Clerk and an officer), which had discussed the previous document in June, should reconvene to review the latest offers and report its recommendations to the next meeting.

25/149-3 Community Infrastructure Levy (CIL) report for 2024/25: The report had been circulated before the meeting. The Clerk explained that it covered the 2024/25 financial year and, although it showed a total of £40,333.24 CIL funding left, most of that had been spent over the course of the current financial year, and the remaining balance was now under £840.00.

The CIL report was unanimously agreed and signed by the Chairman and the Clerk.

25/149-4 Interim Internal Audit Report for 2025/26: The report had been circulated before the meeting – see Appendix E.

Mr Loaring congratulated the Clerk on a very good report, and Mr Taylor supported his comment.

It was unanimously agreed that the Interim Internal Audit Report for 2025/26 be adopted.

25/150 Review of financial position and payments for October 2025: The information had been circulated before the meeting and was noted.

25/151 Chairman's remarks: Mr Taylor had attended Berkshire Youth's 85th anniversary award ceremony and had accepted the Community Champion award on behalf of Tilehurst Parish Council. He handed the award and two certificates to the Clerk. Mr Taylor would be contacting members of the Youth and Community Safety (YCS) to arrange meetings over the coming year. He thanked everyone for attending.

The meeting finished at 9.05pm

The next meeting would be held on Tuesday 9 December 2025

Chairman

Appendix A – New Planning applications

The following application was received on the day of the September meeting, too late to be discussed that evening, so comments were agreed by e-mail and submitted under the Clerk's delegated authority:

The following application was received too late to be discussed at the October meeting, so comments were agreed by e-mail and submitted using the Clerk's delegated authority:

25/02284/HOUSE 123 Warborough Avenue, Tilehurst
Two storey side extension and single storey rear extension to replace
existing garage

This Council has no objections to the proposal

New applications discussed on 11 November are below.

25/02417/HOUSE 193 Fairford Road, Tilehurst
Proposed single-storey rear extension following demolition of existing
conservatory

This Council has no objections to the proposal

25/02492/HOUSE 42 Fullbrook Crescent, Tilehurst
Two storey side extension and part garage conversion

This Council has no objections to the proposal subject to there being sufficient, accessible off-road parking

Appendix B – Mr C Taylor's District Councillor's report

I attended the following West Berks Council meetings:

- Standing Advisory Committee for Religious Education (SACRE). The key achievement of this meeting was to agree (for WBC) the new Pan-Berkshire syllabus for religious education which is expected to be implemented across Berkshire in 2026. A teacher at Calcot schools was elected as the committee's new chairman for the committee.
- Taxi Trade Liaison. A joint meeting between WBC's Licensing Committee and representatives of the taxi trade in West Berks (largely from Newbury). Lots of grievances aired by the taxi trade and actions assigned.
- Licensing. Held mainly to approve a new fee structure covering a multitude of licensed services. Interesting that the taxi trade is the only external group consulted on fee changes. I raised a question concerning fees charged to process a high hedges anti-social behaviour complaint (increasing to £1,517). The answer confirmed that this fee was potentially paid the person making the complaint - seems it can be discretionary but often involves complex legal work.
- Devolution briefing meeting for councillors. This was to explain the potential geographic area to be covered by an elected Mayor or elected alternative (this is quite separate to the potential creation of larger council areas such as "Ridgeway" or "Greater Reading"). The precise area is unclear but could be as large as Berkshire + Oxfordshire + Buckinghamshire (less likely) + Swindon (maybe even less likely). Expect to hear more on this in due course.
- Extraordinary Full Council Meeting. To confirm WBC proposals to form a Ridgeway Council with two South Oxfordshire district councils. There was a lively debate and I spoke on the complications arising from Reading's "counter" proposals to transfer up to five West Reading wards to Reading borough, and also on the fact that Oxfordshire was making an alternative proposal which excluded WBC. The motion favouring the "Ridgeway" proposals was carried overwhelmingly with one Green councillor voting against and myself abstaining.
- October's Eastern Area Planning meeting was cancelled.

On new case work I can report the following:

- I have received several complaints from ward residents relating to communal water bill charges where a credit situation has suddenly become a potential though yet to be determined debit charge. This is currently being pursued with Thames Water with support from Olivia Bailey MP.
- I am pursuing a planning enforcement case on behalf of a resident concerned at a neighbouring development not complying with planning conditions.
- I am pursuing a "High hedges" ASB complaint on behalf of a resident.
- I have raised concerns with officers and senior councillors on behalf of a school in our Parish concerning a long delayed school student transfer issue which has been brought to the attention of the Children's and Young People Scrutiny committee members.

Other matters:

- I remain concerned at slow progress on other matters including Calcot Schools rebuilding, alternative parking near Springfield School where consultation on the safer school streets scheme ends shortly, and lack of Readibus services.
- I was consulted on the merits of two new pharmacy proposals to address the lack of a service in the Calcot area. One is for a chemist in Royal Avenue (at the Theale Surgery building on Royal Avenue at the junction with Curtis Road), the other is at the shops at the end of Halls Road, opposite the Water Tower pub/restaurant. I have said that I favour the Royal Avenue option as Calcot has been most impacted by closure of nearby pharmacies.

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

Council – Council met on 16 October to discuss Hungerford Neighbourhood Development Plan (C4742), and Youth Justice Plan 2025/26 (C4666)

Local Government Reorganisation

Councils propose new local government structure for Oxfordshire and West Berkshire – five councils have joined to respond to government plans for local government reform. The plan would create two new unitary authorities - Oxford and Shires, and Ridgeway Councils. West Berkshire would be part of Ridgeway Council, which also includes South Oxfordshire and Vale of White Horse. Financial modelling suggests this could save nearly £60 million a year, making it the most cost-effective option among the three being put forward.

The draft proposal is subject to approval by all five councils involved. The full proposal or a summary are online at twocouncils.org. Once approved it will be submitted to government, which is expected to hold a consultation in 2026 with possible implementation by 2028.

Environment

Soil conditioner give away– WBC hosted the seventh soil conditioner giveaway in October. Over the two days, 515 cars visited the site and took away 96 tonnes of soil conditioner, made from locally recycled food and garden waste.

Bee Bus Shelters – Following feedback from bus surveys, new bus shelters are being installed across the district. Many have green roofs helping to tackle climate and ecological emergency. Funding is from the government after submission of the Bus Service Improvement Plan.

Safe Battery Disposal - used batteries should be put in see-through bags and left on the black bin on the correct day. They should not be put in household waste as they contain hazardous materials.

Health and Social Care

Children’s services rated good –the latest Ofsted inspection rated Children’s Services as ‘Good’ across all key areas. This includes support for children in care, care leavers, and those needing protection. The inspection praised the dedication of staff and leaders who have continued to put children and families at the heart of their work since the last inspection in 2022.

Countryside

Streatley Footpath 21 officially open - after 20 years, Streatley Footpath 21 is now open for everyone to enjoy.

Community

Memorandum of Understanding - WBC has signed a new MOU with key voluntary and charitable organisations to support local people.

Counterfeit Toys – not all toys for sale are safe, some may look so but do not meet UK safety standards. Concerns about goods or suppliers, should be sent to email Trading Standards tsadvice@westberks.gov.uk

Current Consultations

- [Springfield Primary School - School Streets Scheme](#) - Closes 2 December 2025
- [Health Visiting Service feedback survey \(October 2025\)](#) - Closes 23 November 2025

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 Two contractors recently assessed the damage to the Calcot Centre building, and one more quotation has been received with another expected in the next few days. When this has been received, the Clerk will liaise with the Loss Adjustor appointed by the Parish’s insurers to progress the claim, agree the quotations and instruct a contractor to carry out repairs.
- 2.2 Despite Berkshire Youth’s assurances at the October Parish Council meeting, the Clerk has yet to receive an invoice or any delivery data for Q2.
- 2.3 Most of the hard copy newsletters were delivered by an external company by mid-October, with staff and councillors carrying out delivery to split roads by the end of the month. By early November, 44 people had signed up for electronic newsletters, and more requests are still coming in occasionally. Distribution of the newsletter prompted four enquiries about councillor vacancies.
- 2.4 A public meeting to discuss Local Government Reorganisation was held in Calcot on Monday 20 October. Representatives of both West Berkshire and Reading Borough Councils attended to present their respective proposals and answer questions. A note of the meeting is on the home page of the web site (newsletter recipients were notified about the meeting and the summary).
- 2.5 The Clerk received confirmation that the Members’ Bid application submitted to West Berkshire Council for £5,000.00 to replace safety flooring and swings at Cornwell recreation ground was successful.
- 2.6 The latest Service Delivery Offers for Town and Parish Councils was rolled out at the West Berkshire District Parish Conference on Tuesday 21 October. Mr Linden and the Clerk attended but, overall, in-person attendance was lower than previous sessions.
- 2.7 The Facilities Assistant vacancy has been advertised, with a closing date of Friday 14 November 2025. No applications have so far been received but several enquiries have been made. The Clerk will liaise with the Staffing Committee about shortlisting candidates in due course.
- 2.8 The Clerk continues to try and arrange a meeting to discuss the Neighbourhood Development Plan with the planning consultant.
- 2.9 For a number of reasons, it was necessary for the Clerk to agree to extend the Section 25 Notices for the Lease of the Cotswold Sports Centre to 31 March 2026.

- 2.10 The Energy Performance Certificate (EPC) assessment was carried out at the Cotswold Sports Centre as required when letting a building.

3.0 Audit and Finances

- 3.1 The Clerk met with the Parish's accountant on Monday 27 October 2025 to start the budget-setting process.

- 3.2 West Berkshire Council confirmed no Community Infrastructure Levy (CIL) payments were due to the parish for the period 1 April to 30 September 2025. The Clerk asked if there would be a payment for the redevelopment of Pincent's Manor Hotel and was advised that the application was not CIL liable.

- 3.3 The Interim Internal Audit was carried out on Tuesday 4 November 2025.

4.0 Other matters

- 4.1 The Clerk attended ScribeFest, an on-line training session, on Thursday 9 October. However, numerous interruptions on the day meant she managed to attend only a small part of it. As the sessions were recorded, the Clerk intends watching sessions on Assertion 10 and changes to the Procurement Act 203.

- 4.2 Ms Stewart, an officer and the Clerk attended online Digital and Data Compliance training on Thursday 16 October 2025. Mr Loaring and Mr Taylor are due to attend the training in the next few months.

- 4.3 Mr Royal and the Clerk will attend the Annual General Meeting of the Berkshire Association of Local Councils (BALC) on the evening of Thursday 13 November at Shaw House, Newbury.

- 4.4 Over the last few weeks, the Clerk has received complaints about e-scooters and e-bikes, cannabis smoking, and the exercising of a dog considered dangerous on parish-owned recreation grounds. The Clerk continues to liaise the Neighbourhood Policing Team over these and other matters.

- 4.5 Via West Berkshire (a charity providing free support to drug and alcohol users) has held outreach sessions in the committee room, Calcot, for several weeks. A full risk assessment was carried out, and the Clerk was able to use Via's experience and knowledge to help with antisocial behaviour issues on recreation grounds.

- 4.6 West Berkshire Council is asking for residents' views on its proposal to expand the existing 12 place Key Stage 1 Resource Unit to 18 places, and include Key Stage 2 pupils, at Westwood Farm Schools Tilehurst (Phase 1). The consultation will close at midnight on Wednesday 17 December 2025 and may be found via the following link:
<https://www.westberks.gov.uk/westwood-farm-resource-unit>

- 4.7 The Clerk will attend the SLCC Practitioners' Conference in Burton on Trent in January 2026.

- 5.0 **Priorities for November/December 2025** – this item gives information on upcoming priorities of the Clerk and officers over the coming month(s).
- 5.1 Cotswold Sports Centre
- Reviewing leases for the sports centre, overflow 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
- 5.2 Calcot Centre repairs
- Progressing repairs to the Main Hall kitchen wall. Additional quotes have been received and submitted to the third party's insurance company
 - Seeking quotes and progressing repairs to the changing room end of the building
- 5.3 Now the Members' Bid submission has been confirmed as successful, arranging the installation of the new swing and surface at Cornwell recreation ground
- 5.4 Seeking quotes for extending the fire alarm to cover the whole of the Calcot Centre
- 5.5 Attending a Teams meeting with EPC assessor on Tuesday 11 November to discuss the implications and how to improve the rating at the Cotswold Sport Centre
- 5.6 Shortlisting and interviewing applicants for the role of Facilities Assistant
- 5.7 The Clerk to meet with West Berkshire Council to discuss proposed changes to Greenfield House Resource Centre
- 5.8 Drafting the first issue of the electronic newsletter ready to send before Christmas
- 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 – Interim Internal Audit Report for 2025/26

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 review for 2025/26, which took place at our offices in advance of and subsequent to our onsite visit on 4 November 2025. 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 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' in the Council's AGAR and requires independent assurance over a range of specified internal control objectives.

We have also, at this first visit, discussed with the Clerk the new/additional, for 2025/26, AGAR Governance Statement Assertion (No 10) and will check the outcome of the Council's actions to ensure compliance and its ability to give a positive assurance at our final review visit.

Overall Conclusion

We are pleased to report that, on the basis of the work undertaken to date this year, no significant issues or concerns 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 (£750k) remains on deposit with 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 2025/26 with that in the prior year-end accounts and certified AGAR;
- Verified that the financial ledger remains "in balance" at 30 September 2025;
- Ensured that the cost and nominal coding structure remains appropriate for purpose;
- Verified the accuracy of data recorded in the April and September 2025 combined Lloyds accounts cashbooks to the supporting bank statements;

- Agreed the combined account bank reconciliations at 30th April and September 2025 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

We are pleased to record that no issues or concerns arise in this area at the present time: we will extend our testing in this area at our final review also ensuring the accurate disclosure of the combined year-end 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 and are pleased to record that no such issues are apparent.

We note that the Council has earlier in 2025 adopted the revised NALC model Standing Orders (SOS) and Financial Regulations (FRs). In examining the documents, we note that the FRs (para 5.6 refers) to a value of £60,000 for formal tender action whilst the SOS (para 20.a.v) implies that tender action is required above £30,000: both documents should record a consistent value.

We are pleased to note that the external auditors have signed off the 2024/25 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 2024/25 records for the requisite 30 working days.

Conclusions and recommendation

We are pleased to record that no significant issues arise from our work to date in this area, although we urge that a consistent value for formal tender action is recorded in both the SOS and 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.

R1. The adopted Standing Orders and Financial Regulations should record a consistent value for formal tender action (paras 20.a.v and 5.6 respectively refer currently).

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 Omega cashbooks, 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 31 October 2024. Our test sample includes 51 payments to that date, including two NNDR payments (made monthly over 10 months of the year) and totals £146,660 equating to 76% by value of all non-pay related costs to date.

We note that the Clerk submits electronic quarterly VAT returns and have ensured that the final reclaim for 2024/25 and first two quarterly reclaims for 2025/26 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 continued 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 2025 and anticipate 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 30 September 2026, 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, plus Business Interruption – Loss of Revenue cover of £110,000, all of which we consider appropriate for the Council's present requirements.

We have also noted previously 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.

This interim review occurred in advance of members' formal consideration and approval of the budget and precept requirements for 2026/27: We will, consequently, review the outcome of those deliberations at our final review visit for 2025/26.

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 93% of the approved annual budget whilst expenditure stands at 52%, 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 ensure the formal assessment and adoption of the 2026-27 budget and precept requirements, also examining the year-end budget outturn seeking appropriate explanations for any further significant variances that might have arisen: we shall also consider 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 venues for the week commencing 29 June 2025 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 covering several "in-month" bookings and invoice detail and settlement dates are, consequently, not recorded in the diary.

Invoices raised are held on file in sequential number order for each venue and are also 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 checked the fees charged for each of the bookings in the selected test week and are pleased to record that no issues have been identified with all invoices raised for the approved amounts in line with the adopted scale of fees and charges and all settled in a timely manner.

We have also examined the Sales Ledger "Unpaid invoices by date" report as at 31 October 2025 and are pleased to record that no significant delays in settlement of invoices are apparent, As recorded last year we again note the existence of a small overpaid account/credit note of £2.00 dated 13 February 2024 and understand that, despite numerous attempts to repay the amount to the payee, all have proved unsuccessful and that the amount will be appropriately cleared at the financial year-end when the Omega accounts are closed down.

We have also reviewed the detailed Omega nominal income codes for the year to 31 October 2025 to ensure that income has been appropriately allocated to the correct nominal account code and record that, as far as we are reasonably able to ascertain, no obvious issues exist.

Conclusions

We are pleased to record that, at this stage of our review process, no significant issues or concerns have been identified. We shall review the status of any unpaid debts at the financial year-end ensuring that appropriate follow up procedures are in place, also ensuring clearance of the one long-standing overpaid receipt. We will also review 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. We have reviewed the August 2025 payslips where the 2025/26 national pay award, together with arrears backdated to 1 April 2025, was implemented to that month's staff salary payments.

Consequently, we have, by reference to that 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 tables;
- Where overtime hours have been worked and paid in the month, agreed detail to the supporting time sheets.

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 30 September 2025 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.