

TILEHURST PARISH COUNCIL

Minutes of the Annual Parish Council Meeting held at 7.30pm on Tuesday 12 May 2026 in the Main Hall, Calcot

Present

- Parish Councillors:** Mr C Taylor (Chairman), Ms J Stewart, Mr A Linden, Mrs S Vickers, Mrs H Manghnani, Mr R Loaring, Mr J Lally, Mr F Royal, Mrs C Basden,
District Councillors: Mr C Taylor and Ms J Stewart
Public: Three members of the public
In attendance: Miss J Major (Clerk), Miss S Williams (minutes)

Mr Taylor opened the meeting by welcoming those present and explaining that the meeting would be recorded for minute-taking purposes

26/050 Election of Parish Council Chairman:

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

Mr Royal arrived during the above item

26/051 Appointment of Parish Council Vice Chairman:

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

Mrs Vickers arrived during the above item

26/052 Open Forum

- a) Members of the public – there were no comments or questions
- b) Councillors – on behalf of Calcot Schools, Mr Lally thanked the Parish Council for the grant towards funding new allotments, saying the children had already started planting.

26/053 Apologies for absence: Apologies had been received from Parish Councillors Mrs R Reynolds, Mrs P Furlong-King, Mrs R Braine, Mr M Powers, and District Councillors Ms J Lewis and Mr R Somner

One member of the public arrived

26/054 Declarations of interest: None relevant to the agenda

26/055 Approval and adoption of minutes of the Parish Council meeting held on 14 April 2026: The draft minutes had been circulated before the meeting and were taken as read and signed by the Chairman

26/056 Matters arising: There were no matters arising

In response to a query from Ms Stewart, the Clerk advised that Mr Royal would be in the office the next day to help set up the Facebook page.

Ms Stewart gave an update following a meeting she and the Clerk had had with Berkshire Youth, and Berkshire Youth had advised that it now had a different model with other parish councils. They had agreed to continue on the current payment terms until June, so agreement had to be reached at the June meeting. Berkshire Youth had offered to attend but, as there was a very full agenda, they would be invited to meet councillors at 7.00pm to discuss the situation. A list of questions would be compiled and sent to Berkshire Youth before the meeting. There would be an item on the June agenda at which agreement would be reached as to how to progress with youth services provision in the parish.

Mr Taylor said that he had approached Tilehurst Junior Youth Club to ask if they might be able to help run the youth clubs. The initial response from the youth worker had been very positive, but the Trustees had felt they could not take on the additional responsibility at this point in time.

Mr Taylor added that it would be good to have responses from Reading Football Club and Sports in Mind for discussion at the June meeting.

26/057 Planning:

- a) Decisions – see Appendix A
- b) New applications – see Appendix B
- c) Eastern Area – the Clerk would advise if there was anything relevant on the agenda of the meeting on 3 June so that the parish could be represented.

26/058 District Councillors' report: Ms Stewart and Mr Taylor had submitted reports before the meeting – see Appendices C and D. There were no comments or questions.

26/059 Clerk's report: The report had been circulated before the meeting – see Appendix E.

The Clerk reported that, sadly, Mrs Rose Reynolds had resigned as a councillor. Mr Taylor said she would be very much missed, and that some ideas for ways to recognise her very long and valuable service would be brought to the next meeting.

The Clerk had circulated WBC's Adult Social Care Strategy to 2030 consultation. She would check if it needed a response from the Parish Council, in the meantime individual feedback could be given.

There had been an increase in antisocial behaviour and vandalism recently. The fence between Calcot recreation ground and Sainsbury's had been cut repeatedly over the past few weeks and was now no longer repairable. She was seeking quotes for putting in a more robust fence, possibly leaving the existing fence in place as well, and the costs were likely to be around £6,000 to £7,000.

Additionally, bins at Calcot, Cotswold and Turnhams Farm recreation grounds had been vandalised (one bin at each location).

26/060 Audit

26/060-1 Internal Audit Final Report 2025-26: The audit report had been circulated before the meeting – see Appendix F. The Clerk said there were some typos in the report and, under Review of Corporate Governance, it said “arrangements are in hand currently for development of a new website”. She didn't believe the web site had been discussed so would check if it was correct.

It was unanimously agreed to adopt the Internal Audit Final Report for 2025-26, and Mr Taylor thanked the Clerk for her hard work on the internal audit.

26/060-2 Reappointment of Auditing Solutions Ltd as Internal Auditors for 2026-27: 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. The owner of the business had said he would continue for another year, but he was looking to sell and hoped the new owner would continue working with existing clients.

The Clerk recommended continuing with the existing auditor for a further year, and it was unanimously agreed to reappoint Auditing Solutions Ltd as Internal Auditor for 2026-7.

26/061 Resolutions

26/061-1 Regular direct debit and standing order payments: The list had been circulated before the meeting and was unanimously approved.

26/061-2 Staffing Committee: The Clerk said that existing committee was Mrs Reynolds, Ms Stewart, Mrs Vickers, and Mr Taylor. At least one new member was needed to replace Mrs Reynolds.

In response to a query, Mr Taylor explained that, recently, the committee had met in the afternoon; meetings had to be in person as it was a formal committee. It had been agreed that a minimum of four dates per year would be agreed, but a meeting could be cancelled if

it was not necessary. The Clerk said the Staffing Committee covered matters such as recruitment, salary reviews, disciplinary matters and policies.

The three existing members were all happy to continue on the committee, and Mrs Manghnani volunteered to join and was unanimously accepted.

The Staffing Committee for 2026-27 would be Mrs Vickers, Ms Stewart, Mr Taylor and Mrs Manghnani. The chairman of the committee would be agreed at the first meeting.

26/0614-3 Representation on outside bodies, working groups and steering groups: A report had been circulated before the meeting.

a) Outside bodies: it was noted that Mrs Manghnani had been the Parish Council's nominated Trustee for Tilehurst People's Local Charity (also known as Tilehurst Poor's Land Charity) since 2024. The term of was four years.

b) Working groups: new representatives could be added to working groups throughout the year if necessary.

(i) Youth and Community Safety (YCS): Mr Taylor explained that meetings were held in the evening via Teams, and that representatives from Thames Valley Police and Berkshire Youth usually attended.

Membership of the YCS working group was unanimously agreed to be Mr Taylor (Chairman), Mrs Vickers, and Mr Royal.

Mrs Basden volunteered to join the working group and was unanimously accepted.

(ii) Communications: all existing members of the working group were happy to continue and it was agreed that additional members were not necessary.

It was unanimously agreed that membership of the Communications working group would be Mr Loaring (Chairman), Ms Stewart, Mr Taylor, Mr Royal and Mr Lally

c) Steering groups: there was only one, the Neighbourhood Development Plan (NDP) steering group but the NDP had been on hold for some time following the chairman's resignation.

It was agreed that membership of the NDP steering group should be decided as and when it was known whether the project would proceed.

26/061-4 Berkshire Association of Local Councils (BALC) subscription for 2026-27: A report had been circulated before the meeting. The Clerk explained that there were many benefits to membership and recommended renewal. It was unanimously agreed that the BALC subscription should be renewed at a cost of £2,311.16.

026/061-5 West Berkshire Council's proposal to devolve bus stops: E-mails and information had been circulated before the meeting, and the Clerk gave some additional background.

Ms Stewart said she found it irritating that Sainsbury's had contacted its managing agent who had raised the issue with the second bus shelter at Calcot with West Berkshire Council.

After discussion, it was agreed that one new bus shelter on City Road should be considered. There were two possible locations (opposite Bittern Avenue and by the school), and the Clerk was given delegated authority to investigate whether there was space for a bus shelter at each and, if so which type of shelter to suggest.

With regard to the second bus shelter at Sainsbury's, Calcot, it was agreed by majority (two in favour, six against) that the Parish Council should not offer to take on responsibility.

026/061-6 Memorial bench or tree at Calcot recreation ground: The Clerk explained Joan Lawrie's daughter had asked for permission to install a bench or plant a tree in her memory.

After discussion, it was unanimously agreed to give permission for a new memorial bench or tree to be installed at Calcot recreation ground in memory of Joan Lawrie.

One member of the public left the meeting during the above item

026/061-7 Members' Bids: The draft applications had been circulated before the meeting.

Birch Copse – after discussion, it was unanimously agreed to replace the wooden train at Calcot recreation ground with a multiplay for toddlers, and to replace two springers at Turnhams Farm recreation ground.

Tilehurst and Purley – it was agreed that the Clerk would seek confirmation from Ms Lewis that she would commit her full £4,000 Members' Bid allowance to installing a new disability gate at Cornwell recreation ground.

The Clerk was given delegated authority to progress the above projects and to submit the Members' Bid applications to West Berkshire Council by the deadline 25 May.

26/062 Review of financial position and payments for April 2026: The information had been circulated before the meeting and was noted.

26/063 Chairman's remarks: Mr Taylor said that, in view of the time, he would not add any remarks. He thanked everyone for attending and closed the meeting.

The meeting finished at 9.15pm

The next meeting would be held on Tuesday 9 June 2026

Chairman

Appendix A – Planning decisions

25/02953/HOUSE	<u>49 Warborough Avenue, Tilehurst</u> Two storey side extension, single storey rear and alterations to car parking	Granted
26/00350/HOUSE	<u>147 Halls Road, Tilehurst</u> Two x 2-storey side extensions, a 2-storey rear extension, a single storey orangery and a new garage with link extension	Granted
26/00521/COND	<u>Pincent's Kiln Industrial Park, Calcot</u> Application for approval of details reserved by condition 11 (EV Charging Points) of approved 25/01718/FUL	Approved
26/00479/HOUSE	<u>14 Longleat Drive, Tilehurst</u> Proposed removal of existing conservatory and its replacement with a single storey rear extension	Granted
26/00045/HOUSE	<u>99 Warborough Avenue, Tilehurst</u> First floor side and rear extension and alterations to parking	Granted

Appendix B – New Planning applications

26/00649/HOUSE 34 Addiscombe Chase, Tilehurst
Single storey rear extension. Conversion of existing garage to store and utility. First floor extension over existing garage to include bedroom, bathroom and dressing room and snug under

This Council objects to the proposal as West Berkshire Council's current residential car parking standards, as set out in Policy DM44 of the West Berkshire Local Plan Review 2023-41, require a four-bed house in the Eastern Urban Settlements Zone to have three driveway parking spaces

26/00786/HOUSE 22 Dark Lane. Tilehurst
A householder's planning application for a first floor rear extension, including external aperture alterations. Proposed ground floor front extension to the existing integral garage

This Council objects to the proposal because of the potential overlooking of a neighbouring property and resulting loss of privacy. The changes suggested by the neighbour should be implemented

26/00757/HOUSE 66 Devonshire Gardens, Tilehurst
Two storey side and single storey rear extensions including dropped kerb and extra parking

This Council objects to the proposal and supports Highways comments in regard to additional parking and the relocation of a streetlight at the applicant's expense

26/00782/HOUSE Dangary Lodge, Calcot Park, Calcot
Proposed single storey rear and side extension and front porch

This Council has no objections to the proposal

26/00877/HOUSE 25 Kirkfell Close, Tilehurst
Single storey side and rear extension

This Council has no objections to the proposal

26/00645/HOUSE 131 Langley Hill, Tilehurst
Erection of a single storey rear extension and front porch, loft conversion including two front dormers and one rear dormer, replacement of existing roof, removal of chimney and associated material alterations

This Council has no objections to the proposal

26/00844/HOUSE 19 The Sadlers, Tilehurst
Demolition of existing conservatory, erection of part single, part two storey rear extension with projection of balcony together with single storey side extension and loft conversion. Erection of dormer to the rear and roof lights to the front roof

This Council has no objections to the proposal

26/00923/HOUSE

Cranbourne, Cranbourne Avenue, Calcot

Loft conversion including new pitched roof dormer to front elevation and rooflights to rear elevation

This Council has no objections to the proposal

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

Council – there was no April meeting. The Annual Meeting will be held on 14 May.

Executive – there was no April meeting. The next meeting will be on 21 May.

Community

Safe places – are registered venues where anyone can ask for support, whether that’s finding a quiet space, contacting a friend or family member, arranging a taxi, or calling 999. West Berkshire’s safe places currently include all libraries, leisure centres and family hubs, and they can be found by looking for the Safe Places sticker or using the free app. Businesses or community venues who would like to join the network, can email safeplaces@westberks.gov.uk or call Rhys Lewis

Environment

Ridgeway National Trail – a new interpretation board has been unveiled at Streatley Warren, which is a Site of Special Scientific Interest because of its chalk grassland habitat and well-preserved Iron Age earthworks and Roman fields

Kennet and Avon Waterside – future improvements are being developed for Newbury, Thatcham and Calcot

Transport

A4 – improvements are being made in Thatcham

Health and wellbeing

Support – parents, carers and those working with families can access free online emotional wellbeing support through a new NHS platform, Togetherness, using the code BWFAMILIES

Parish matters

A resident contacted WBC about litter and fly-tipping in Oliver’s Copse, which is private land. Last year Cllrs Stewart and Taylor met the two landowners who struggled with residents choosing to walk through the copse and drop litter. Neighbouring properties also seem to use the land to dump garden and building waste. As it’s private land, WBC can do little so Tilehurst Litter Pickers intends to organise a litter pick to remove as much rubbish as possible. A date will be arranged when it’s known how to dispose of the waste collected.

Nail-it DIY – I was pleased to attend a women-only DIY session at Turnhams Farm Hall. Run by two women, one of whom is an electrician, it is a Community Interest Company intended to help women learn DIY skills in a safe environment. It also aims to support women who have experienced domestic abuse. Sessions are at minimal cost or fully subsidised in some cases. They feel Turnhams Farm Hall is an excellent location. I told them of the parish grant scheme and they may submit an application for future usage at reduced cost.

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

A relatively quiet month at West Berkshire Council (WBC) in terms of meetings but I attended the following:

- Children’s and Young Persons’ Scrutiny Committee, also attended by Dame Kate Dethridge from Dept of Education (previously head of a Tilehurst primary school). The meeting focussed largely on two reports, one highlighting falling attainment levels in many West Berks schools particularly amongst disadvantaged children, the other showing increasing numbers of school expulsions. I raised questions concerning government funding to assist schools/authorities, the misleading way in which expulsions were presented, and for an explanation as to why a task and finish group on mental health and young people (which I had sat on) was still awaiting review and adoption 9 months after the committee had completed its work. The expulsions report was subsequently updated following my comments. Cllr Codling responded to the reports saying actions were in progress with more interventions from WBC expected. The reports are quite alarming, and some categories show attainment levels among the lowest in the UK. As both a school governor and district councillor I will continue to take a close interest in these issues.
- District Parish Conference in Newbury – attend along with other representatives from Tilehurst Parish Council. This meeting has been reported on elsewhere.
- May Eastern Area Planning Committee was cancelled, though I continue to receive and respond to questions from Tilehurst Birch Copse residents relating particularly to tree felling and wildlife protection. I was able to assist in answering a number of questions including accessing the tree felling licence covering much of the recent felling and which was approved some years ago.
- I am in regular contact with residents and schools regarding ongoing traffic congestion in City Road and will be attending further meetings with traffic enforcement and local school head teachers. I have requested some changes to the final recommendations on the safer schools scheme at Springfield School particularly around finding alternative parking locations. I have also secured an assurance that money likely to be unspent on the Springfield scheme can be used to improve parking signage and enforcement in the wider City Road area.
- I have held further informal meetings with Garston Park residents and continue to work on finalising the resident group’s constitution for adoption. Further members have joined and another public meeting is planned for late June. I have also raised questions with WBC Licensing regarding the levels of expertise within WBC for dealing with mobile home parks issues and have received quite a detailed and helpful response.
- I attended a half day meeting with Citizens Advice Newbury progressing a social housing resident’s complaint.
- I attended the budget-setting full governors meeting at Calcot Schools.
- In April, I attended updated safeguarding training to cover voluntary, schools and children’s committee work I am undertaking.
- I have agreed to continue with all my West Berkshire committee representations (7 committees) plus substitutions on 2 others, all on behalf of the Minority Group. Most of these appointments are subject to WBC approval later this week.

Appendix E – 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 At the April 2026 Full Council Meeting, it was agreed to contact providers of youth services, other than Berkshire Youth, to discover what provision they offered.

Since then, Mr Taylor has been in discussion with Tilehurst Junior Youth Club, and Ms Stewart and the Clerk have met a representative from Reading Football Club Community Trust (RFC). When RFC’s proposal is received, it will be presented to members at a Full Council Meeting. Ms Stewart and the Clerk are meeting Berkshire Youth on Friday 8 May to discuss their 2026-27 proposal in more detail.

3.0 Audit and finance

- 3.1 The first instalment of the parish precept, ie £184,524.00, has been received from West Berkshire Council.
- 3.2 West Berkshire Council notified the Clerk that no Community Infrastructure Levy (CIL) payments are due to the parish for the period 1 October 2025 to 31 March 2026
- 3.3 The Clerk attended a session, delivered by Hampshire Association of Local Councils (HALC), on changes in employment law.
- 3.4 Berkshire Youth submitted an invoice for Q4 of 2025-26. As it included sessions/activities which had not been delivered, and the cost of their staff training, the Clerk sent it back for correction. The final invoice was around £1,750.00 lower than the previous version.

4.0 Other matters

- 4.1 Ms Stewart, Mr Taylor, Mr Royal and the Clerk attended the West Berkshire District Parish Conference. The main theme of the evening was the rollout of improvements to the Report a Problem portal. The updates focused on reporting potholes, and a link to the portal will be provided to town and parish councils before it goes live.

The Leader of Council introduced updates to the Town and Parish Local Offer, which will be discussed with members when the revised document has been received.

A timeline of anticipated dates for an initial decision on local government reorganisation was provided.

- 4.2 The annual RoSPA inspection of play areas and equipment has been completed. As in previous years, the reports will be the basis for the programme of maintenance work over the year. An Officer and the Clerk are seeking quotes for outsourcing the more specialised work.
- 5.0 **Priorities for May/June 2026** – this item gives information on priorities for the Clerk and officers over the coming month(s).
- 5.1 Finances and year end
- Verifying the accuracy of the year end accounts
 - Drafting a report on the year end accounts for Council
 - Completing the Annual Governance and Accountability Return (AGAR) ready for formal sign-off
 - Drafting the Annual Report
 - Drafting External Audit documentation ready for submission by Tuesday 30 June
 - Finalising the asset register for 2025-26
 - To oversee a review of the asset register to verify assets and report on their condition, as noted within the Final Internal Audit Report for 2025-26.
- 5.2 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
 - The Clerk and an Officer to meet with Everyone Active and West Berkshire Council to discuss how to improve the Energy Performance rating.
- 5.3 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
- 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 F – Internal Audit Report: 2025-26 (final update)

Background and Scope

Statute requires all town and parish councils to arrange an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for 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 2025-26, which took place on 4th November 2025 and 17th April 2026, 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 again commend the Clerk and her staff for the quality of records being maintained which has again eased our review process.

Internal Audit Approach

In undertaking our review for the year, we have, 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 including that in relation to the new, for 2025-26, Governance Statement Assertion 10 where we have noted and examined the current position: with the majority of areas appropriately covered, we note the Council's ongoing actions with intended development of a new fully compliant website in the near future

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 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 2025-26 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 April, and September 2025, plus January and March 2026 combined Lloyds accounts cashbooks to the supporting bank statements;
- Agreed the combined account bank reconciliations at 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.

Review of Corporate Governance

Our objective here is to ensure 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 has again reviewed its Standing Orders (SOs) and Financial Regulations (FRs) bringing them more closely into line with the latest NALC model documents. In examining the latest revised documents, we are pleased to note that both now record a consistent value (£60,000) for formal tender action.

We are pleased to note and have discussed with the Clerk the status of the Council’s actions to ensure compliance with the legal requirements relating to GDPR legislation and security of the Council’s website noting the adoption of several appropriate and relevant policies

and procedures. We note that arrangements are in hand currently for development of a new website which will be fully compliant and consider that, in the light of this activity and the intention to assign “.gov.uk” email addresses to all councillors (staff already have them) the Council is able to assign a positive assurance at Assertion 10 in the 2025-26 Governance Statement and for ourselves to give a similar positive assurance at Box O of the year’s IA Certificate. We have suggested to the Clerk that, when submitting the year’s AGAR to the external auditors, an explanatory note of the current position is also provided.

We are pleased to note that the external auditors signed off the 2024-25 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 2024-25 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 adopted FRs is amended and brought into line with the £25,000 recorded in the SOs (Para 20.a.v refers).

R1. The 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 (ie £25,000). This has been actioned accordingly in the recently updated and re-adopted Standing Orders and Financial Regulations.

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 70 payments, including two NNDR payments (made monthly over 10 months of the year) and totals £200,350 equating to 67% of all non-pay related costs in the year.

We note that the Clerk submits electronic quarterly VAT returns and have ensured that the final reclaim for 2025-26 and all quarterly reclaims for 2025-26 have been submitted to HMRC for repayment with all but the final 2025-26 quarter's reclaim settled within the year.

We also commend the Clerk on the very tidy way the invoices are filed, being annotated with the sequential processing numbers in the Omega cashbooks and filed accordingly in sequential order.

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 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 2026. 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 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 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 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, Council approved its 2026-27 budget and precept at a meeting in December 2025 setting the latter at £369,048.

We have reviewed the 2025-26 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, noting that both income and expenditure are recorded in the year-end closed down Omega accounts as equating to 103% of the approved budget, neither of which give cause for concern.

At the year end, total reserves stood at £1,007,503 (£1,003,246 at the prior year-end). Of this sum, £842,295 (£838,038 at 31st March 2025) is earmarked for specific projects with a General Fund reserve balance of £165,208 at 31st March 2026. These values may change once the contract accountants have completed their preparation of the year's more detailed accounts taking account of potential further movements in the value of earmarked funds.

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.

Consequently, at our interim review we examined the handwritten hall booking diary covering all venues for the week commencing 29th 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 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 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 31st March 2026 and are pleased to record that no significant delays in settlement of invoices are apparent, As recorded last year we note the existence of a small overpaid account/credit note of £2.00 dated 13th 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 in due course.

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 are pleased to record that, as far as we are reasonably able to ascertain, no obvious issues exist.

Conclusions

We are pleased to record that no residual issues or concerns have been identified in this area warranting formal comment or recommendation 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. We have reviewed the August 2025 payslips where the 2025-26 national pay award, together with arrears backdated to 1st 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, 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.

In discussion with the Clerk, we understand that a full review of the asset stock is being undertaken currently by a new staff member to both verify the register’s recorded assets continued existence and to also determine their physical condition. We also note that, where appropriate, photographs are being taken to evidence the assets physical status; we consider this an example of best practice as, as have many of our clients, it provides

appropriate supporting evidence of asset condition in the event of any wilful or accidental damage resulting in an insurance claim

Conclusions

Again, we are pleased to record that no issues arise in this area warranting formal comment or recommendation: we shall examine the outcome of the current asset status review at our 2026-27 interim review.

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 2026 also ensuring the appropriate recording of the monthly interest received and paid directly into the Lloyds account. We note that the Clerk is currently investigating further alternative investment opportunities to help diversify the placement of surplus funds and will check on progress in this respect at our next visit.

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 are, as is the Council, awaiting receipt of the contract accountants’ year-end detailed Statement of Accounts and supporting working papers and will, as a courtesy to the Council, check their detail for consistency with the Omega accounts once received and if appropriate, update this report accordingly.

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 including in relation to the new Assertion 10 in the AGAR Governance Statement. We will check the outcome of the current further work being taken in that respect at our 2026-27 interim review and report our conclusions accordingly at that time.

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.