

Hampstead Norreys Parish Council

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PARISH COUNCIL MEETING

To: All Members of Hampstead Norreys Parish Council

All Councillors are hereby summoned to attend the following meeting.

NOTICE OF MEETING

MEETING: Full Council
DATE & TIME: Thursday 26th May 2022 at 7.30pm
PLACE: Memorial Room, Hampstead Norreys Village Hall, Newbury Hill, Hampstead Norreys
RG18 0TR

S. Marshman

Dr. S. Marshman, CiLCA, Clerk to the Council

20th May 2022

AGENDA

1. To consider the election of Chairman of the Council for 2022/23 and for the elected Chairman to sign the declaration of acceptance of office
2. To consider the election of Vice-Chairman of the Council for 2022/23 and for the elected Chairman to sign the declaration of acceptance of office
3. To receive apologies for absence from Members of the Council
4. To receive any declarations of pecuniary interests by members or the Clerk and to consider any requests for dispensation
5. To receive questions or comments from members of the public or representations from any member who has declared a pecuniary interest
6. To approve the [Minutes of, and ratify the decisions made at, the Parish Council Meeting held on 5th May 2022](#)
7. Matters arising from the Minutes of the previous Parish Council Meeting
8. To receive a report from the District Councillor
9. Planning Applications
 - a) To consider the following planning applications:
 - None
 - b) To receive a [report on West Berkshire Council's recent planning decisions](#)

10. Finance:
 - a) To consider approving payments made/due as listed on the [Finance Report](#)
 - b) To receive the most recent [Bank Reconciliation](#)
 - c) To receive the most recent Quarterly Budget Summary (*where applicable*)
11. To appoint any new committees in accordance with standing order 4
12. To consider adopting a [Scheme of Delegation](#)
13. To review the [inventory of land and assets](#) including buildings and office equipment
14. To review the arrangements for insurance cover in respect of all insured risks
15. Policies:

To review the following policies:

 - a) [Standing Orders](#)
 - b) [Financial Regulations](#)
 - c) [Complaints Procedure](#)
 - d) The procedures for handling requests made under the [Freedom of Information Act 2000 and the Data Protection Act 1998](#)
 - e) [Media Policy](#)
 - f) [Grants Policy](#)

To consider adopting the following policies:

 - g) [Code of Conduct](#)
 - h) [Internal Controls Policy and Procedure](#)
16. To review the [council's and/or staff subscriptions](#) to other bodies
17. To determine the [time and place of ordinary meetings](#) of the full council up to and including the next annual meeting of full council
18. To consider Parish Council [areas of responsibility and representation on outside bodies](#)
19. To consider the [Risk Register for 2022/23](#)
20. To review the [feedback from our internal auditors](#) on the 2021/22 audit and consider any actions required
21. Certificate of Exemption 2021/22: ([Annual Governance and Accountability Return or AGAR](#))
 - a) to consider completing the Certificate of Exemption for expenditure under £25,000; and
 - b) to ensure it is signed and dated by the Responsible Finance Officer and the person presiding at the meeting
22. Annual Governance Statement 2021/22: ([Annual Governance and Accountability Return or AGAR](#))
 - a) to consider the findings of the review by the members meeting as a whole; and
 - b) to approve the AGS by resolution in advance of approving the Accounting Statements.
23. Accounting Statements 2021/22: ([Annual Governance and Accountability Return or AGAR](#))
 - a) to consider the Accounting Statements by the members meeting as a whole;
 - b) to approve the Accounting Statements by resolution; and

- c) to ensure the Accounting Statements are signed and dated by the person presiding at the meeting
- 24. To consider the cost of purchase of a Speed Indicator Device jointly with Yattendon Parish Council
- 25. To consider quotes for insurance
- 26. To consider quotes to purchase a new community noticeboard
- 27. Matters for future consideration and information

Date and time of next scheduled meeting:

Parish Council Meeting: Thursday 28th July 2022 7:30pm

Supporting Documents

Agenda Item 7b: To receive a report on West Berkshire Council's recent planning decisions

The following planning decisions have been reported by West Berkshire Council since the last meeting of Hampstead Norreys Parish Council.

- 22/00711/FULD Green Hill Cottage, Forge Hill, Hampstead Norreys, RG18 0TE - Detached three bed two storey house. Application refused.

Agenda item 8a: To consider approving payments made/due

Finance Report

Status at last bank reconciliation 31st March 2022

Current Account	£45,319.53
Savings Account	£0.00
Total	£45,319.53

Income received 29th April - 18th May 2022

Football Foundation grant towards goal posts (purchased in previous financial year)	£938.00
Total	£938.00

Payments to be approved

Payment Date	Payee	Payment Detail	Amount
16-May	Parish Partnership	Grant for Jubilee events	£200.00
20-May	Staff Costs	Refuse Disposal April	£317.90
20-May	CJM Services	Repairs to play area	£2,186.40
26-May	Triangle Management	Refuse Disposal April	£141.60
26-May	Sunshine Commercial Services	Grounds maintenance March	£248.86
26-May	Berkshire Association of Local Councils	Subscription 22/23	£182.47
26-May	Heelis & Lodge	Internal audit 21/22	£202.50
Total			£3,479.73

N.B. There are still issues with HSBC transferring the remaining funds. Our complaint is being investigated.

Agenda item 8b: To receive the most recent bank reconciliation

Bank Reconciliation at 30/04/2022

Cash in Hand 01/04/2022 30,342.55

ADD

Receipts 01/04/2022 - 30/04/2022 16,290.44

46,632.99

SUBTRACT

Payments 01/04/2022 - 30/04/2022 1,313.46

Cash in Hand 30/04/2022 (per cash book) 45,319.53

Cash in hand per Bank Statements

Petty Cash 30/04/2021 0.00

2 Unity Savings 30/04/2022 0.00

4 HSBC BMM 30/04/2022 0.00

3 HSBC Current 30/04/2022 0.00

1 Unity Current 30/04/2022 22,985.64

Subtotal **22,985.64**

Less unrepresented payments 0

Subtotal 22,985.64

Plus unrepresented receipts 22,333.89

Adjusted Bank Balance 45,319.53

A = B Checks out OK

Agenda Item 12: To consider adopting a Scheme of Delegation

Scheme of Delegation

Version number	1.0	Minute reference	
Date adopted		Review due	

1. Responsible Financial Officer

1.1 The Parish Clerk shall be the Responsible Financial Officer to the Council and shall be responsible for the Parish Council's accounting procedures in accordance with the Accounts and Audit Regulations in force at any given time.

2. Proper Officer

2.1 The Parish Clerk shall be the Proper Officer of the Council and as such is specifically authorised to:

- a) Receive declarations of acceptance of office.
- b) Receive and record notices from Councillors disclosing interests.
- c) Receive and retain plans and documents.
- d) Sign Notices or other documents on behalf of the Council.
- e) Receive copies of By-laws made by the Unitary Council.
- f) Certify copies of By-laws made by the Council.
- g) Sign and issue summonses to attend meetings of the Council.
- h) Give public notice of the time, place and agenda at least three clear days before a meeting of the Council (provided that the public notice with agenda of an extraordinary meeting of the Council convened by Councillors is signed by them)
- i) Convene a meeting of the Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in that office

2.2 In addition, the Parish Clerk has the delegated authority to undertake the following matters on behalf of the Council:

- a) The day-to-day administration of services, together with routine inspection and control.
- b) Day to day supervision and control of all staff employed by the Council.
- c) Authorisation of routine expenditure within the agreed budget.
- d) Emergency expenditure up to £1,000 outside of the agreed budget.

2.3 Delegated actions of the Parish Clerk shall be in accordance with Standing Orders, Financial Regulations and this Scheme of Delegation and with directions given by the Council from time to time.

3. Council

3.1 The following matters are reserved to the Council for decision, notwithstanding that the appropriate Committee(s) may make recommendations thereon for the Council's consideration.

- a) Setting the Precept.
- b) Borrowing money.
- c) Making, amending or revoking Standing Orders, Financial Regulations or this Scheme of Delegation.
- d) Making, amending or revoking By-laws.
- e) Making of Orders under any Statutory powers.
- f) Matters of principle or policy.
- g) Nomination and appointment of representatives of the Council to any other authority, organisation or body (excepting approved Conferences or meetings);
- h) Any proposed new undertakings.
- i) Prosecution or defence in a court of law.
- j) Nomination or appointment of representatives of the Council at any inquiry on matters affecting the Parish, excluding those matters specific to a committee.
- k) Approving the annual return.
- l) Confirming eligibility to exercise the General Power of Competence.

4. Delegated Powers re Planning Delegation

4.1 Planning applications shall be received by the Clerk who will provide details to Councillors and where no queries arise by joint decision of all Councillors, the Clerk shall be delegated to inform the Planning Department within the time allocated of the decision of the Council. All Councillors will report directly back to the Clerk thereby avoiding discussion between members. Where queries arise, the Clerk will arrange a meeting of the Planning Committee to decide upon the application.

5. Delegation – Limitations

5.1 All decisions taken under delegated authority will be in accordance with the Council's Standing Orders and Financial regulations and this Scheme of Delegation, and where applicable any other rules/regulations and legislation. All decisions will be reported to the first appropriate Council meeting.

5.2 The Council may delegate the power to make individual decisions on individual items to the Proper Office/Responsible Finance Officer and its Committees as and when appropriate.

Agenda Item 13: To review the inventory of land and assets including buildings and office equipment

Asset Description	Date Acquired	Purchase Value	Location /Responsibility
Allotments Site		2,150.00	Five Ways
Car Park, The Close		1.00	The Close
Car Park, Unnamed Road		1.00	Unnamed Road
Defibrillator		1,950.00	Church Street
Dog Waste Bin (1)	June 2020	149.90	Eling Way
Dog Waste Bin (2)	June 2020	149.90	Eling Way
Dog Waste Bin (3)	June 2020	134.95	Eling Way
Goal Posts	14/12/2021	1,203.20	Dean Meadow
Laptop	August 2020	373.32	Clerk
Playground Equipment		69,308.90	Dean Meadow
Safety Surface under Basket Swing	26/07/2021	1,483.50	Play Area
Safety Surface under Slide	26/07/2021	2,497.50	Play Area
Safety Surface under Swings	26/07/2021	2,242.50	Play Area
Salt Bin (1)	October 2017	255.48	The Close
Salt Bin (2)	September 2020	62.95	At the top of the steps
Step Lights and Bollard Lights	January 2021	2,247.12	The steps and adjacent car par
Street Light (1)		1,500.00	Corner of Water Street and The
Street Light (2)		1,500.00	Opposite 6 Beechcroft
Well Garden		15,000.00	Church Street
		102,211.22	
Grand Total:		102,211.22	

Agenda Item 15g: To consider adopting the following policies: Code of Conduct

Code of Conduct for Councillors

Version number	1.0	Minute reference	
Date adopted		Review due	Annually (May)

Joint statement

The role of councillor across all tiers of local government is a vital part of our country's system of democracy. It is important that as councillors we can be held accountable and all adopt the behaviors and responsibilities associated with the role. Our conduct as an individual councillor affects the reputation of all councillors. We want the role of councillor to be one that people aspire to. We also want individuals from a range of backgrounds and circumstances to be putting themselves forward to become councillors.

As councillors, we represent local residents, work to develop better services and deliver local change. The public have high expectations of us and entrust us to represent our local area, taking decisions fairly, openly, and transparently. We have both an individual and collective responsibility to meet these expectations by maintaining high standards and demonstrating good conduct, and by challenging behaviour which falls below expectations.

Importantly, we should be able to undertake our role as a councillor without being intimidated, abused, bullied, or threatened by anyone, including the general public. This Code has been designed to protect our democratic role, encourage good conduct and safeguard the public's trust in local government.

Introduction

The Local Government Association (LGA) has developed this Model Councillor Code of Conduct, in association with key partners and after extensive consultation with the sector, as part of its work on supporting all tiers of local government to continue to aspire to high standards of leadership and performance. It is a template for councils to adopt in whole and/or with local amendments.

All councils are required to have a local Councillor Code of Conduct.

The LGA will undertake an annual review of this Code to ensure it continues to be fit-for-purpose, incorporating advances in technology, social media and changes in legislation. The LGA can also offer support, training and mediation to councils and councillors on the application of the Code and the National Association of Local Councils (NALC) and the county associations of local councils can offer advice and support to town and parish councils.

Definitions

For the purposes of this Code of Conduct, a “councillor” means a member or co-opted member of a local authority or a directly elected mayor. A “co-opted member” is defined in the Localism Act 2011 Section 27(4) as “a person who is not a member of the authority but who

- a) is a member of any committee or sub-committee of the authority, or;
- b) is a member of, and represents the authority on, any joint committee or joint sub-committee of the authority;

and who is entitled to vote on any question that falls to be decided at any meeting of that committee or sub-committee”.

For the purposes of this Code of Conduct, “local authority” includes county councils, district councils, London borough councils, parish councils, town councils, fire and rescue authorities, police authorities, joint authorities, economic prosperity boards, combined authorities and National Park authorities.

Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a councillor, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you. It is also to protect you, the public, fellow councillors, local authority officers and the reputation of local government. It sets out general principles of conduct expected of all councillors and your specific obligations in relation to standards of conduct. The LGA encourages the use of support, training and mediation prior to action being taken using the Code. The fundamental aim of the Code is to create and maintain public confidence in the role of councillor and local government.

General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors and local authority officers; should uphold the [Seven Principles of Public Life](#), also known as the Nolan Principles.

Building on these principles, the following general principles have been developed specifically for the role of councillor.

In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty
- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor.

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with my local authority's requirements and in the public interest.

Application of the Code of Conduct

This Code of Conduct applies to you as soon as you sign your declaration of acceptance of the office of councillor or attend your first meeting as a co-opted member and continues to apply to you until you cease to be a councillor.

This Code of Conduct applies to you when you are acting in your capacity as a councillor which may include when:

- you misuse your position as a councillor
- your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor.

The Code applies to all forms of communication and interaction, including:

- at face-to-face meetings
- at online or telephone meetings
- in written communication
- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

You are also expected to uphold high standards of conduct and show leadership at all times when acting as a councillor.

Your Monitoring Officer has statutory responsibility for the implementation of the Code of Conduct, and you are encouraged to seek advice from your Monitoring Officer on any matters that may relate to the Code of Conduct. Town and parish councillors are encouraged to seek advice from their Clerk, who may refer matters to the Monitoring Officer.

Standards of councillor conduct

This section sets out your obligations, which are the minimum standards of conduct required of you as a councillor. Should your conduct fall short of these standards, a complaint may be made against you, which may result in action being taken.

Guidance is included to help explain the reasons for the obligations and how they should be followed.

General Conduct

1. Respect

As a councillor:

1.1 I treat other councillors and members of the public with respect.

1.2 I treat local authority employees, employees and representatives of partner organisations and those volunteering for the local authority with respect and respect the role they play.

Respect means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor, you can express, challenge, criticise and disagree with views, ideas, opinions and policies in a robust but civil manner. You should not, however, subject individuals, groups of people or organisations to personal attack.

In your contact with the public, you should treat them politely and courteously. Rude and offensive behaviour lowers the public's expectations and confidence in councillors.

In return, you have a right to expect respectful behaviour from the public. If members of the public are being abusive, intimidatory or threatening you are entitled to stop any conversation or interaction in person or online and report them to the local authority, the relevant social media provider or the police. This also applies to fellow councillors, where action could then be taken under the Councillor Code of Conduct, and local authority employees, where concerns should be raised in line with the local authority's councillor- officer protocol.

2. Bullying, harassment and discrimination

As a councillor:

2.1 I do not bully any person.

2.2 I do not harass any person.

2.3 I promote equalities and do not discriminate unlawfully against any person.

The Advisory, Conciliation and Arbitration Service (ACAS) characterises bullying as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and may not always be obvious or noticed by others.

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two occasions. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Unlawful discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The Equality Act 2010 places specific duties on local authorities. Councillors have a central role to play in ensuring that equality issues are integral to the local authority's performance and strategic aims, and that there is a strong vision and public commitment to equality across public services.

3. Impartiality of officers of the council

As a councillor:

3.1 I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the local authority.

Officers work for the local authority as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. You can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written. However, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

4. Confidentiality and access to information

As a councillor:

4.1 I do not disclose information:

- a. given to me in confidence by anyone**
- b. acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**
 - i. I have received the consent of a person authorised to give it;**
 - ii. I am required by law to do so;**

- iii. **the disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or**
- iv. **the disclosure is:**
 - 1. **reasonable and in the public interest; and**
 - 2. **made in good faith and in compliance with the reasonable requirements of the local authority; and**
 - 3. **I have consulted the Monitoring Officer prior to its release.**

4.2 I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.

4.3 I do not prevent anyone from getting information that they are entitled to by law.

Local authorities must work openly and transparently, and their proceedings and printed materials are open to the public, except in certain legally defined circumstances. You should work on this basis, but there will be times when it is required by law that discussions, documents and other information relating to or held by the local authority must be treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

5. Disrepute

As a councillor:

5.1 I do not bring my role or local authority into disrepute.

As a Councillor, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other councillors and/or your local authority and may lower the public's confidence in your or your local authority's ability to discharge your/its functions. For example, behaviour that is considered dishonest and/or deceitful can bring your local authority into disrepute.

You are able to hold the local authority and fellow councillors to account and are able to constructively challenge and express concern about decisions and processes undertaken by the council whilst continuing to adhere to other aspects of this Code of Conduct.

6. Use of position

As a councillor:

6.1 I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.

Your position as a member of the local authority provides you with certain opportunities, responsibilities, and privileges, and you make choices all the time that will impact others. However, you should not take advantage of these opportunities to further your own or others' private interests or to disadvantage anyone unfairly.

7. Use of local authority resources and facilities

As a councillor:

7.1 I do not misuse council resources.

7.2 I will, when using the resources of the local authority or authorising their use by others:

- a. act in accordance with the local authority's requirements; and**
- b. ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be conducive to, the discharge of the functions of the local authority or of the office to which I have been elected or appointed.**

You may be provided with resources and facilities by the local authority to assist you in carrying out your duties as a councillor.

Examples include:

- office support
- stationery
- equipment such as phones, and computers
- transport
- access and use of local authority buildings and rooms.

These are given to you to help you carry out your role as a councillor more effectively and are not to be used for business or personal gain. They should be used in accordance with the purpose for which they have been provided and the local authority's own policies regarding their use.

8. Complying with the Code of Conduct

As a Councillor:

- 8.1 I undertake Code of Conduct training provided by my local authority.**
- 8.2 I cooperate with any Code of Conduct investigation and/or determination.**
- 8.3 I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.**
- 8.4 I comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.**

It is extremely important for you as a councillor to demonstrate high standards, for you to have your actions open to scrutiny and for you not to undermine public trust in the local authority or its governance. If you do not understand or are concerned about the local authority's processes in handling a complaint you should raise this with your Monitoring Officer.

Protecting your reputation and the reputation of the local authority

9. Interests

As a councillor:

- 9.1 I register and disclose my interests.**

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the authority.

You need to register your interests so that the public, local authority employees and fellow councillors know which of your interests might give rise to a conflict of interest. The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable. You are personally responsible for deciding whether or not you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

You should note that failure to register or disclose a disclosable pecuniary interest as set out in **Table 1**, is a criminal offence under the Localism Act 2011.

Appendix B sets out the detailed provisions on registering and disclosing interests. If in doubt, you should always seek advice from your Monitoring Officer.

10. Gifts and hospitality

As a councillor:

- 10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the local authority or from persons who may apply to the local authority for any permission, licence or other significant advantage.**
- 10.2 I register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.**
- 10.3 I register with the Monitoring Officer any significant gift or hospitality that I have been offered but have refused to accept.**

In order to protect your position and the reputation of the local authority, you should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you because you are a councillor. The presumption should always be not to accept significant gifts or hospitality. However, there may be times when such a refusal may be difficult if it is seen as rudeness in which case, you could accept it but must ensure it is publicly registered. However, you do not need to register gifts and hospitality which are not related to your role as a councillor, such as Christmas gifts from your friends and family. It is also important to note that it is appropriate to accept normal expenses and hospitality associated with your duties as a councillor. If you are unsure, do contact your Monitoring Officer for guidance.

Appendices

Appendix A – The Seven Principles of Public Life

The principles are:

Selflessness

Holders of public office should act solely in terms of the public interest.

Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.

Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty

Holders of public office should be truthful.

Leadership

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

Appendix B Registering Interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in “The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012”. You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

“Disclosable Pecuniary Interest” means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A ‘sensitive interest’ is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a ‘sensitive interest’ you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.

Disclosure of Other Registerable Interests

5. Where a matter arises at a meeting which directly relates to the financial interest or wellbeing of one of your Other Registerable Interests (as set out in Table 2), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a ‘sensitive interest’, you do not have to disclose the nature of the interest.

Disclosure of Non-Registerable Interests

6. Where a matter arises at a meeting which directly relates to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

7. Where a matter arises at a meeting which affects –
 - a. your own financial interest or well-being;
 - b. a financial interest or well-being of a relative or close associate; or
 - c. a financial interest or wellbeing of a body included under Other Registrable Interests as set out in **Table 2**you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

8. Where a matter (referred to in paragraph 8 above) affects the financial interest or well-being:
 - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
 - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the [Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012](#).

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.

Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer.
Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

- * 'director' includes a member of the committee of management of an industrial and provident society.
- * 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

You must register as an Other Registrable Interest:

- a) any unpaid directorships
- b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
- c) any body
 - (i) exercising functions of a public nature
 - (ii) directed to charitable purposes or
 - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

of which you are a member or in a position of general control or management

Appendix C – the Committee on Standards in Public Life

The LGA has undertaken this review whilst the Government continues to consider the recommendations made by the Committee on Standards in Public Life in their report on [Local Government Ethical Standards](#). If the Government chooses to implement any of the recommendations, this could require a change to this Code.

The recommendations cover:

- Recommendations for changes to the Localism Act 2011 to clarify in law when the Code of Conduct applies
- The introduction of sanctions
- An appeals process through the Local Government Ombudsman
- Changes to the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012
- Updates to the Local Government Transparency Code
- Changes to the role and responsibilities of the Independent Person
- That the criminal offences in the Localism Act 2011 relating to Disclosable Pecuniary Interests should be abolished

The Local Government Ethical Standards report also includes Best Practice recommendations. These are:

Best practice 1: Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.

Best practice 2: Councils should include provisions in their code of conduct requiring councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by councillors.

Best practice 3: Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.

Best practice 4: An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.

Best practice 5: Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.

Best practice 6: Councils should publish a clear and straightforward public interest test against which allegations are filtered.

Best practice 7: Local authorities should have access to at least two Independent Persons.

Best practice 8: An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation, and should be given the option to review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious, or trivial.

Best practice 9: Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.

Best practice 10: A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.

Best practice 11: Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council, rather than the clerk in all but exceptional circumstances.

Best practice 12: Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.

Best practice 13: A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.

Best practice 14: Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.

Best practice 15: Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.

The LGA has committed to reviewing the Code on an annual basis to ensure it is still fit for purpose.

Agenda Item 15h: To consider adopting the following policies: Internal Controls Policy and Procedure

Internal Controls Policy and Procedure

Version number	1.0	Minute reference	
Date adopted	Full Council	Review due	

The Responsible Financial Officer (RFO) is responsible for ensuring that the Council's day-to-day finances are run properly, however, it falls to Council members to exercise a proper and reasonable degree of control over financial matters.

Hampstead Norreys Parish Council carries out the following ongoing internal control procedures:

Monthly:

1. The Clerk/RFO provides the bank reconciliation, cash book, bank statement and payroll details to the internal controller to review. As the Council now operates the accounts on a paperless basis, all documents will be made available to the internal controller via access to the Scribe accounting package and via an Accounts folder on Google Drive.
2. The Clerk/RFO ensures that regular payments and purchases previously agreed by council are made between meetings as appropriate and reported to the next meeting of the council.
3. The Clerk/RFO processes payroll each month. This is reported to the next meeting of the council. This will be reviewed by the Internal Controller.
4. The Internal Controller, appointed annually by the Council, will complete internal control checks monthly or, if not available, quarterly as a minimum. Any anomalies will be reported to Full Council. (See attached Internal Control Checklist). As the Council has now become paperless with regards to accounts, the form will be completed electronically and uploaded to the Accounts folder for the relevant year on the Google Drive.

Each Meeting:

1. The Clerk/RFO provides a the most recent bank reconciliation to the council.
2. The Clerk/RFO provides a list of payments requiring approval to the council.
3. The Internal Controller reports on the Internal Control checks that have been completed.

Quarterly:

1. The Clerk/RFO provides a quarterly budget summary to the council showing year to date expenditure against budget.

Annually:

1. The Council must consider appointing an internal auditor for the current financial year.
2. The Clerk provides a summary of the year's expenditure to date alongside draft budget figures for the following financial year at the November meeting. Councillors will review the figures and make suggestions for alterations to the draft budget.
3. The Clerk will make the alterations to the draft budget and present a revised draft at the January meeting. Councillors will review the draft budget, make any necessary changes, then agree the draft budget and precept figures for the following financial year.
4. Following the end of the financial year on 31st March, the Clerk will complete the year end finances and prepare the necessary documentation to be provided to the internal auditor.
5. Once the internal audit is complete, the Clerk will ensure that a review of the internal audit report will be included on the agenda prior to the completion of the Annual Governance and Accountability Return (AGAR).

General

1. The Council does not keep any cash.
2. The Clerk is not a signatory and keeps the chequebook.
3. Cheques are signed by 2 Councillors.
4. Online payments made by the Clerk, as administrator, and are subject to dual authorisation by two appointed signatories.

Internal Controls Checklist

Checks completed by:		Date:	
Month:		Quarter:	Year:

Monthly Checks:

Task	Completed	Comments
Bank statement reviewed		
Bank reconciliation completed		
Bank reconciliation matches bank statement		
All payments and receipts listed		
Monthly payroll completed and pension contribution paid		

Quarterly Checks:

Task	Completed	Comments
Quarterly HMRC PAYE submission completed and paid		
Quarterly budget summary reviewed by council		

Yearly Checks:

Task	Completed	Comments
Annual VAT refund received		
Annual risk assessment agreed by council		

Additional Comments:

Agenda Item 16: To review the council's and/or staff subscriptions to other bodies

Organisation	Last Renewal Date	Cost at Last Renewal
Berkshire Association of Local Councils (BALC) / Hampshire Association of Local Councils (HALC)	May 2022	£182.47
Society of Local Council Clerks (SLCC)	January 2022	£48.21

Agenda Item 17: To determine the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council

Meeting Date	Meeting Type
Thursday 28 th July 2022	Full Council
Thursday 29 th September 2022	Full Council
Thursday 24 th November 2023	Full Council
Thursday 26 th January 2023	Full Council
Thursday 30 th March 2023	Full Council
Thursday 27 th April 2023	Annual Parish Meeting
Thursday 18 th May 2023	Annual Meeting of the Parish Council

Agenda Item 18: To consider Parish Council areas of responsibility and representation on outside bodies

Role	Role Holder 2021/22
Allotments	Colin Layton
Defibrillator	Colin Layton
Downlands Practice Patient Rep Group Representative	Gwenan Paul
Downland Volunteer Group Representative	Gwenan Paul
Eling Way	Colin Layton
Internal Controller	Harriet McCalmont
Planning	David Barlow
Playground Inspections	Fiona Bennett and Harriet McCalmont
Traffic and Speeding Working Group	Fiona Bennet and Ros Maskell
Waste Removal Management	Caroline Herman
West Berkshire Countryside Society Representative	Colin Layton

Agenda Item 19: To consider the Risk Register for 2022/23

Risk Assessment and Management 2022/23

Version number	1	Minute reference	
Adopted by	Full Council	Review due	APCM May 2023
Date adopted			

Introduction to Risk Assessment and Management

The failure to manage risks effectively can be expensive in financial terms and also in terms of service delivery. It is important therefore that Councils have in place a system to help them assess and manage risks. Ultimately risk management is the responsibility of Members because risks threaten a council's ability to achieve its objectives.

Assessment and Management of risk is one of the mandatory areas addressed on Internal Audits. The Risk Assessment system and associated Risk Register will be used by Internal Auditors to assess whether the Council takes seriously its possible exposure to risk and has put in place actions to limit the consequences of potential risks.

For smaller parishes, this system will be relatively simple. It can essentially be broken down into the following 3 main steps:

- Identifying the key risks facing the council
- Evaluating the potential of one of these risks occurring
- Managing the risk: agreeing measures to avoid, reduce or control the risk or its consequence.

Risk Identification

Risks can be divided into a number of categories and the following have been used here:

- Physical assets – buildings, equipment, IT hardware etc.
- Finance – banking, loss of income, petty cash etc.
- Injury to the public and/or staff – in halls, playgrounds and recreation grounds, etc
- Complying with legal requirements – agendas and minutes, records, etc
- Councillor propriety – declarations of interest, gifts and hospitality etc

Risk Evaluation

Risk Evaluation is essentially a 2-part exercise, answering the questions:

- What is the chance of the risk occurring?
- What is the likely impact if it does occur?

In smaller Parish Councils it is only necessary to classify the answers to each of these questions as Low, Medium or High

Risk Management

There are three main ways of managing risks:

- Manage the risk yourself
- Take out insurance to cover the risk
- Agree with another party that they will manage the risk on your behalf; this may include rewarding them for so doing

Risk Register

Identified risks are documented in a Risk Register.

It should be noted that Risk Assessment and Management is not a one-off exercise; risks should be constantly kept under review, especially as the business of the Council changes and new projects are undertaken.

Risk Assessment Matrix

Identified risks are assessed using the following matrix.

	Highly Likely (3)	Medium (3)	High (6)	High (9)
Likelihood	Possible (2)	Low (2)	Medium (4)	High (6)
	Unlikely (1)	Low (1)	Low (2)	Medium (3)
		Negligible (1)	Moderate (2)	Severe (3)
			Impact	

Assets

Risk	Chance	Impact	Risk	Management Control
Damage to – or loss of – fixtures and fittings	M/2	M/2	M/4	The Parish Council insurance policy covers office contents, street furniture and playground equipment.
Loss of data – physical	L/1	L/1	L/1	All important files are held within lockable filing cabinets.
Loss of data – electronic	M/2	M/2	M/4	Continual back up to cloud storage is made of the Parish Council files.
Asset Register is out of date	M/2	M/2	M/4	An inventory of all Council assets is maintained by the Clerk, who arranges appropriate insurance cover. The Asset Register is reviewed regularly by Councillors.

Injury to Public, Members and/or Staff

Risk	Chance	Impact	Risk	Management Control
Injury to third parties, members and staff on Council premises	L/1	H/3	M/3	Insurance has been taken out to cover Public Liability (£10M), Employers Liability (£10M) and Personal Accident.
Injury to third parties using equipment in play areas in Dean Meadow	L/1	L/1	L/1	The Parish Council has an annual inspection carried out on all play equipment. Also, an identified Parish Councillor carries out regular checks and reports monthly at the Parish Council meetings.
Injury to third parties and members because of ice, snow etc. on parish council maintained land	M/2	M/2	M/4	Insurance has been taken out to cover Public Liability (£10M).

Finance

Risk	Chance	Impact	Risk	Management Control
Precept is not adequate	L/1	M/2	L/2	The Council reviews the draft budget, including the amount of Precept, each November, with a final draft being reviewed in January prior to the submission deadline for the Precept amount.
Council funds are not properly managed	L/1	M/2	L/2	Income is invested in appropriate accounts by a competent Clerk. This is reviewed regularly by members at the Council meeting.

Loss of cash through theft or dishonesty	L/1	M/2	L/2	No petty cash is maintained by the Council / Clerk. Any necessary expenditure on small items such as stamps is paid for unapproved on a pre-paid debit card which has an appropriate limit set. Insurance cover has been taken out to cover a) loss of non-negotiable money and robbery b) misappropriation of funds by staff or Councillors (Fidelity Guarantee sum insured = £150,000)
Council Financial Regulations are inadequate	L/1	M/2	L/2	Council financial procedures are well tried and tested. A set of Financial Regulations under which the Council operates was formally adopted by members at the Meeting held on 29 th January 2018, minute 16. The Financial Regulations are reviewed at the May meeting each year.
Council financial controls and accounting records are inadequate to prevent financial irregularity	L/1	M/2	L/2	The Clerk maintains Council accounting records using Excel spreadsheets. Members are provided with regular reports covering bank balances, explanatory notes and management accounts. All cheques are presented to Full Council for approval and invoices and cheque stubs are signed by two Councillors. All electronic payments are submitted by the Clerk and authorised by two Councillors. A full list of payments for approval is submitted at each Full Council meeting.
Audit documentation is not submitted within the required timeframe to the internal and external auditors	L/1	M/2	L/2	The Clerk must ensure the documentation from the External Auditors has been received and follow the given timeframes within the documentation.

Insurance

Risk	Chance	Impact	Risk	Management Control
Insurance must renewed each year	L/1	L/1	L/1	The insurance renewal must be considered at the May meeting each year in time for the 1 st June renewal date.
Insurance must cover Public Liability (£10M), Employers Liability (£10M), Personal Accident and Fidelity	L/1	L/1	L/1	The Clerk reviews the insurance policy before presenting to the Council. The Council reviews the insurance policy at the Annual Parish Council Meeting.

Councillor Propriety

Risk	Chance	Impact	Risk	Management Control
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Members do not declare their interests, gifts or hospitality	L/1	L/1	L/1	The Clerk maintains a Register of Interest, which all Councillors are required to keep up to date. An agenda item at each meeting gives members the opportunity to declare personal and/or prejudicial interests.
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Business Continuity

Risk	Chance	Impact	Risk	Management Control
Loss of Clerk	L/1	M/2	L/2	All electronic files are backed up to the Cloud. The Chairman possesses a sealed envelope containing the relevant passwords in order to be able to access the files should this be required.

Legal Compliance

Risk	Chance	Impact	Risk	Management Control
Motions adopted by the Council are not legal	L/1	M/2	L/2	The Clerk advises members if he considers a motion may be illegal. A new set of Standing Orders, based on the NALC standard, were adopted on 21 st May 2018, minute 18/19-014. These are reviewed each May and updated where appropriate. The latest version of 'Local Council Administration' by Charles Arnold-Baker is used as a reference.
Committees and officers exceed their terms of reference	L/1	M/2	L/2	Committee Terms of Reference and Delegated Powers are reviewed annually at the APCM. The Clerk has a detailed Job Description.
Minutes and agendas are not produced in a timely manner or made available to the public	L/1	L/1	L/1	Signed agendas for all meetings are produced by the Clerk and are available to members at least 3 clear days before each meeting and are posted on the Council notice board in the Parish on the Tuesday before each Monday meeting. Minutes are produced within 4 weeks of the meeting and are posted on the website and the notice board.
Council documents are not controlled properly	L/1	L/1	L/1	All documentation is produced using version control mechanisms. All important documents received are filed in a Correspondence File available to all members. Documents are filed in a lockable filing cabinet via a classification index at the home of the Clerk. Some historical documents are filed in a lockable cabinet in the Village Hall. Electronic documents are filed using a folder structure.

Effectiveness of internal audit is not considered.	L/1	M/2	L/2	An annual review of the effectiveness of internal audit must be undertaken and recorded in the minutes at the next meeting after the report has been received. Appropriate steps should be taken to deal with matters raised in reports from the internal auditor through agenda items.
Formal advice is not sought when required.	L/1	M/2	L/2	Continue with memberships of BALC and SLCC.
Failure to comply with data protection registration				The Council is registered with the Information Commissioner's Office and the registration fee is paid annually by direct debit.
Failure to comply with Freedom of Information request	L/1	M/2	L/2	The Council has a Model Publication scheme in place. The Parish Council and the Clerk are aware that if a substantial request came in it could create a number of additional hours' work. The Clerk is able to claim overtime should this be required.
Failure to comply with the General Data Protection Regulations	L/1	M/2	L/2	The Council does not hold much personal data. The Clerk has attended GDPR training. The Councillors complete a GDPR checklist to advise them of the requirements they must meet.

Agenda Item 20: To review the feedback from our internal auditors on the 2021/22 audit and consider any actions required

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for Hampstead Norreys Parish Council – 2021/2022

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £28,951.97 Expenditure: £30,190.42 Reserves: £30,342.55

AGAR 2021 / 2022 Completion:

Section One: No

Section Two: Yes electronically not signed

Annual Internal Audit Report 2021 / 22: Yes

Certificate of Exemption: Not applicable

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

The Council hold the General Power of Competence and LGAs137 does not apply.

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations Standing Orders and Financial Regulations
Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes

Reviewed: 27th May 2021 (Ref: 21/22-017)

Financial Regulations in place: Yes

Reviewed: 27th May 2021 (Ref: 21/22-017)

VAT reclaimed during the year: Yes

Registered: No

General Power of Competence: Yes

There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.

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Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes

Data Protection registration: Yes – ZA296640 Expiry 03/12/2022

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Privacy Policy published: Yes

Insurance was in place for the year of audit. The Risk Assessment, including Internal Controls, were reviewed at a meeting held on 27th May 2021 (Ref: 21/22-021)

The Council have good internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Fidelity Cover: £150,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

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Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: **Yes for 2020 / 2021**

Website: www.hampsteadnorreysparishcouncil.org

- a) all items of expenditure above £100
Published – Yes and contained within the minutes
- b) annual governance statement (By 1 July)
2021 Annual Return, Section One Published – Yes
- c) end of year accounts (By 1 July)
2021 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2021 Annual Return, Section Four Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – Yes
- g) minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council have met the requirements of the Transparency Code for smaller councils.

Under **The Local Audit (Smaller Authorities) Regulations 2015 9(6 & 7)** a smaller council having certified itself as an Exempt Authority must publish on their website:

Certificate of Exemption

Certificate of Exemption Published - Yes

Under **The Accounts & Audit Regulations 2015 15(2b)** councils must publish on their website:

Notice of period for the exercise of public rights

Published – Yes

Period of Exercise of Public Rights

Start Date 25th June 2021

End Date 5th August 2021

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Budgetary controls	<p>Verifying the budgetary process with reference to council minutes and supporting documents</p> <p>Precept: £18,826 (2021 / 2022) Date: 28th January 2021 (Ref: 20/21-116) Precept: £25,908 (2022 / 2023) Date: 27th January 2022 (Ref: 21/22-108)</p> <p><i>Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.</i></p>
Income controls	<p>Precept and other income, including credit control mechanisms</p> <p><i>All were found to be in order. Income controls were checked and income received and banked cross-referenced with the Cash Book and bank statements.</i></p>
Petty Cash	<p>Associated books and established system in place</p> <p><i>A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.</i></p>
Payroll controls	<p>PAYE and NIC in place where necessary. Compliance with Inland Revenue procedures Records relating to contracts of employment</p> <p>PAYE System in place: Yes – PAYE Tools Employer PAYE Reference: 120/FB36257 P60's issued: Yes</p> <p><i>The Council continue to operate RTI in accordance with HMRC regulations. All supporting paperwork is in place and a P60 has been produced as part of the year-end process. The Council has joined the LGPS pension scheme.</i></p> <p><i>It is noted that the Council undertook a review of salaries at a meeting held on 25th November 2021 (Ref: 21/22-095).</i></p>
Asset control	<p>Inspection of asset register and checks on existence of assets Cross-checking on insurance cover</p> <p><i>A separate asset register is in place. Values are recorded at cost value. The total value of assets is recorded at £101,211 . The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.</i></p>

Bank Reconciliation Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Reconciled Bank Balances were confirmed as:

*Unity Trust £8,008.66
HSBC accounts closed on 16th February 2022.*

At the meeting on 27th January 2022 (Ref: 21/22-107) the councillors resolved to close the council's HSBC accounts. At the meeting of 31st March 2022, Appendix 1 : Finance Report shows a balance of £32,312.14 in the Unity Trust account with both HSBC accounts being closed. However, whilst the HSBC accounts were closed, the balance of £22,333.89 was not received in the Unity Trust account. This item was on the agenda for the council meeting on 5th May 2022. The Clerk eventually received a cheque from HSBC for £22,333.89 which she presented to Unity Trust but this was declined by HSBC. A complaint (Number 21133849) has been raised with HSBC.

Reserves General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have general reserves of £8,619.93 (33% of 2022 / 2023 Precept) and have identified earmarked reserves £ 21,722.62 in their year-end accounts.

Year-end procedures Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts is prepared on a Receipts & Payments basis.

Sole Trustee The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The 2021 Internal Audit report was considered by the Council at a meeting held on 17th June 2021 (Ref: 21/22-033)

A review of the effectiveness of the Internal Audit was carried out on 25th November 2021 (Ref: 21/22-089)

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 25th November 2021 (Ref: 21/22-089)

Contact details : 1 Hembling Terrace, Mill Lane, Campsea Ashe, Suffolk IP13 0PP
Tel: 07732 681125
Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM
Lynne Lodge Dip HE Local Policy

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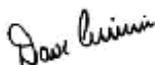
External Audit

The Council formally approved the AGAR at a meeting of the full Council held on 17th June 2021 (Refs: 21/22-034, 035 & 036)

The Council declared themselves Exempt from External audit for the 2020-2021 financial year.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 5th May 2021. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work
- I would like to record my appreciation to the Clerk to the Council for the quality of documentation presented in the Audit File.



Dave Crimmin PSLCC
Heelis & Lodge
18th May 2022

Contact details : 1 Hembling Terrace, Mill Lane, Campsea Ashe, Suffolk IP13 0PP
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Heather Heelis Dip HE Local Policy PILCM
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Agenda Item 21/22/23: Annual Governance and Accountability Return

The Annual Governance and Accountability Return appears on the following pages of this document.

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report **must** be completed by the authority's internal auditor.
 - Sections 1 and 2 **must** be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage before 1 July 2022.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Section 1, Section 2 and Section 3 – External Auditor Report and Certificate will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- Section 1 - Annual Governance Statement 2021/22, approved and signed, page 4
- Section 2 - Accounting Statements 2021/22, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order, consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, you **must** inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor before 1 July 2022.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2021/22

Hampstead Norreys Parish Council

www.hampsteadnorreysparishcouncil.org/ ABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick 'not covered')			
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).			
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).			
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Hampstead Norreys Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.hampsteadnorreysparishcouncil.org/ ABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

Hampstead Norreys Parish Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	28,702	31,581	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	15,100	18,826	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	5,744	10,126	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	3,833	4,011	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	14,132	26,179	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	31,581	30,343	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	31,581	30,343	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	94,785	102,211	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

Hampstead Norreys Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2021/22

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2021/22

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY