

# Hampstead Norreys Parish Council

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<http://www.hampsteadnorreysparishcouncil.org/>

## 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: Annual Meeting of the Parish Council  
DATE & TIME: Thursday 18<sup>th</sup> May 2023 at 7:30 pm  
PLACE: Memorial Room, Hampstead Norreys Village Hall, Newbury Hill, Hampstead Norreys  
RG18 0TR

*S. Marshman*

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

12<sup>th</sup> May 2023

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## AGENDA

1. To consider the election of Chair of the Council for 2023/24 and for the elected Chair to sign the declaration of acceptance of office
2. To consider the election of Deputy Chair of the Council for 2023/24 and for the elected Deputy Chair 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 [Disclosable Pecuniary Interests, Other Registerable Interests or Non-Registerable Interests](#) and to consider any Requests for Dispensation  
*N.B. Councillors should confirm the type of interest that is being declared.*
5. To receive questions or comments from members of the public or representations from any member who has declared an Other Registerable or Non-Registrable Interest
6. To approve the [Minutes of the Parish Council Meeting held on 23<sup>rd</sup> March 2023](#)
7. Matters arising from the Minutes of the previous Parish Council Meeting
8. To review the Minutes from any Committee Meetings:
  - [Minutes of the Planning Committee Meeting held on 27<sup>th</sup> April 2023](#)
9. To receive a report from the District Councillor
10. To consider co-opting to fill one vacancy

11. To resolve from 18th May 2023, until the next relevant Annual Meeting of the Council in May 2027, that the Council is eligible to use and adopt the General Power of Competence (Localism Act 2011 sections 1-8) as the number of members elected at the 2023 ordinary elections is equal to or greater than two thirds of the total number of seats on the Council and that the Council has a qualified Clerk, as defined in section 2 of The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 (Statutory Instrument 2012 No. 965).
12. Planning Applications
  - a) To consider the following planning applications:
    - [23/00880/HOUSE Green Hill Cottage, Forge Hill, Hampstead Norreys, RG18 0TE](#) - Part Retrospective: New double storey side extension; First floor rear extension; New replacement windows throughout, New bi-fold doors to serve living room to rear of property. Revised scheme to 21/00198/HOUSE.
  - b) To receive a [report on planning application responses and decisions](#)
13. 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*)
  - d) To receive any reports from the Internal Controller (*where applicable*)
14. Committees:
  - a) To review the terms of reference and delegation arrangements for the following committees:
    - [Planning Committee](#)
  - b) To appoint any new committees in accordance with standing order 4
  - c) To appoint members to the following committees:
    - Planning Committee – *the maximum number on this committee must be at least one less than the total number of councillors*
    - Any new committees created above
15. To review the [Scheme of Delegation](#)
16. To review the [inventory of land and assets](#) including buildings and office equipment
17. To review the arrangements for insurance cover in respect of all insured risks and to consider quotes for the insurance renewal
18. 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](#)
  - g) [Code of Conduct](#)
  - h) [Internal Controls Policy and Procedure](#)
  - i) [Dignity at Work/ Bullying and Harassment Policy](#)
  - j) [Grant Application Guidelines](#)
  - k) [Training and Development Policy](#)

To consider adopting the following policies:

  - l) [Health and Safety Policy](#)

19. To review the [council's and/or staff subscriptions to other bodies](#)
20. To determine the [time and place of ordinary meetings](#) of the full council up to and including the next annual meeting of full council
21. To consider Parish Council [areas of responsibility and representation on outside bodies](#)
22. To consider the [Risk Register for 2023/24](#)
23. To review the [feedback from our internal auditors](#) on the 2022/23 audit and consider any actions required
24. Annual Governance Statement 2022/23: ([Page 4 of 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.
25. Accounting Statements 2022/23: ([Page 5 of 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
26. To consider appointing an internal auditor for the 2023/34 financial year
27. To review the [earmarked reserves](#)
28. To consider quotes to carry out repairs in the play area
29. Matters for future consideration and information
30. To resolve under Section 1(2) of the Public Bodies (Admission to Meetings Act 1960) that as publicity would be prejudicial to the public interest by reason of the Confidential nature of the business about to be transacted, it is advisable in the public interest that the Public and Press be temporarily excluded from this meeting and they are herewith instructed to withdraw
31. To consider a claim for overtime for hours worked in 22/23

Date and time of next scheduled meeting:

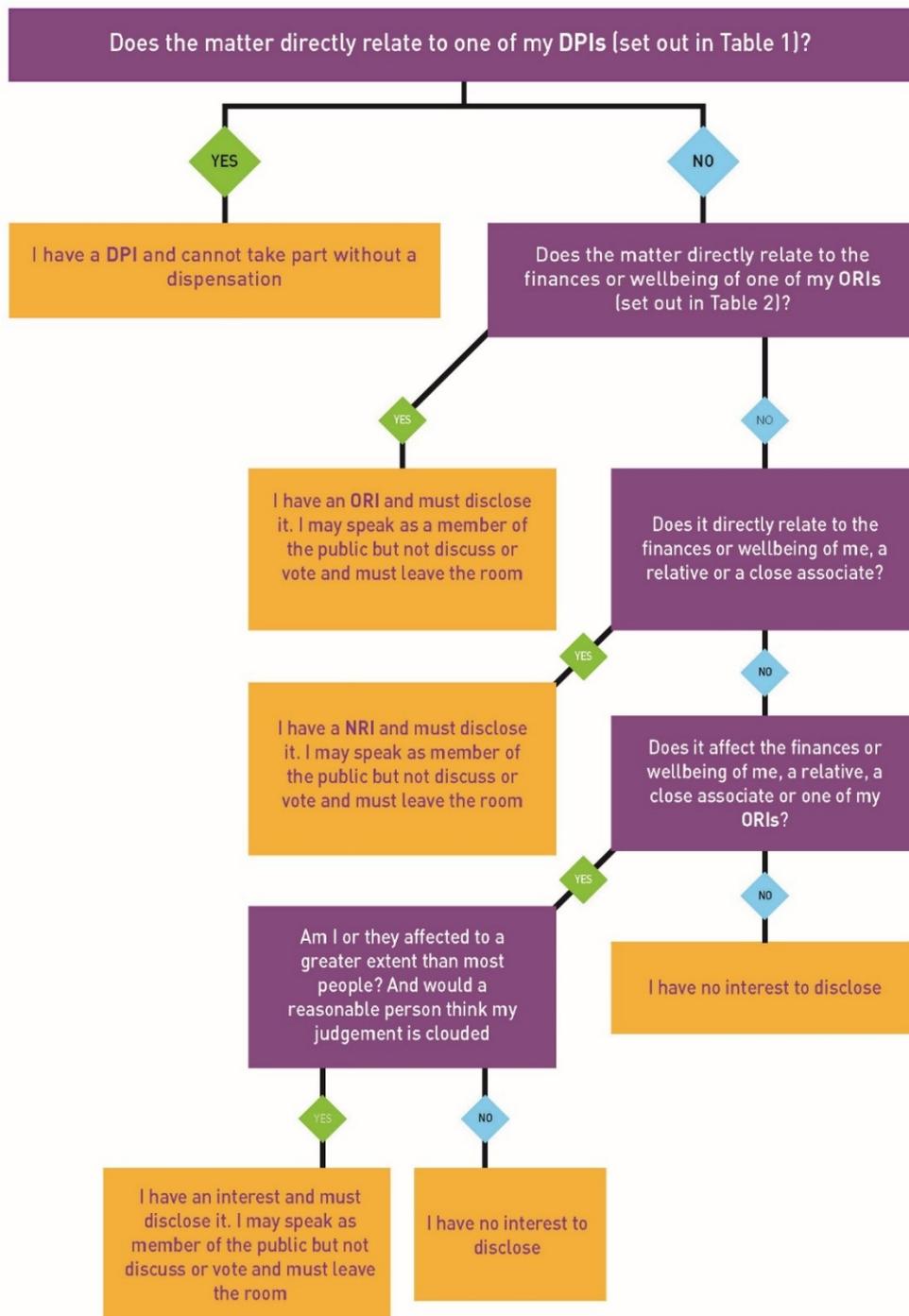
**Annual Meeting of the Parish Council: Thursday 27<sup>th</sup> July 2023 7:30 pm (to be confirmed)**

## Supporting Documents

**Agenda Item 4: To receive any declarations of Disclosable Pecuniary Interests, Other Registerable Interests or Non-Registerable Interests and to consider any Requests for Dispensation**

*Councillors should confirm the type of interest that is being declared.*

DPI = Disclosable Pecuniary Interest  
 ORI = Other Registerable Interest  
 NRI = Non-Registerable Interest



**Table 1: Disclosable Pecuniary Interests**

<b>Subject</b>	<b>Description</b>
<b>Employment, office, trade, profession or vocation</b>	Any employment, office, trade, profession or vocation carried on for profit or gain.
<b>Sponsorship</b>	<p>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.</p> <p>This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.</p>
<b>Contracts</b>	<p>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 —</p> <p>(a) under which goods or services are to be provided or works are to be executed; and</p> <p>(b) which has not been fully discharged.</p>
<b>Land and* property</b>	<p>Any beneficial interest in land which is within the area of the council.</p> <p>‘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.</p>
<b>Licenses</b>	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer
<b>Corporate tenancies</b>	<p>Any tenancy where (to the councillor’s knowledge)—</p> <p>(a) the landlord is the council; and</p> <p>(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.</p>
<b>Securities</b>	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor’s knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or</p> <p>(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.</p>

\* ‘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 Registerable Interest

You must register as an Other Registerable 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

## Agenda Item 11b: To receive a report on West Berkshire Council's recent planning decisions

The following planning responses have been made using delegated powers since the previous meeting:

- 23/00815/FUL Land South Of Sandhill Hampstead Norreys Road Hermitage Thatcham RG18 9XU - Part retrospective. Change of use of land for the formation of 5 Gypsy/Traveller pitches comprising of 1 mobile home, 1 touring caravan, and 1 utility building per pitch. Object.

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

- 23/00644/COND Parsonage House, Church Street, Hampstead Norreys - Application for Approval of Details Reserved by Conditions 2 (Schedule of materials) and 3 (Detail of bricks) of planning permission 22/03060/LBC - Miscellaneous garden projects including: provision of new metal rainwater goods to existing large barn; erection of greenhouse structure and stores; replacement house gates and yard gates; erection of garden separating wall to replace existing fence; removal of small section of existing low garden wall; relocation of existing oil tank; erection of post and rail fences. Approved.

## Agenda item 12: Finance

### Finance Report

#### Status at last bank reconciliation 30th April 2023

Unity Trust Current Account	£7,271.44
Unity Trust Savings Account	£18,624.95
<b>Total</b>	<b>£25,896.39</b>

#### Income received 17th March - 11th May 2023

VAT refund	£6,917.48
Precept	£13,083.50
<b>Total</b>	<b>£20,000.98</b>

#### Payments to be approved

Payment Date	Payee	Payment Detail	Amount
19-Apr	Visions ICT	Website/email hosting 23/24	£334.06
19-Apr	Sunshine Commercial Services	Grounds maintenance Mar	£248.86
19-Apr	West Berkshire Council	Refuse Disposal	£327.84
21-Apr	Staff Costs	Includes salary, PAYE, pension contributions Apr	£451.83
21-Apr	Southern Electric	Electricity Mar	£58.09
18-May	CJM Services	Installation of sail shade	£3,060.00
18-May	West Berkshire Council	Refuse disposal	£234.06
18-May	Michael Cairns Tree Surgery Ltd	Pollarding trees in Churchyard	£1,320.00
18-May	Triangle Management	Refuse Disposal	£559.44
18-May	BALC	Subscription 23/24	£177.94
20-May	Southern Electric	Electricity Apr	£57.06
<b>Total</b>			<b>£6,829.18</b>

#### Transfers to be approved

Payment Date	From Account	To Account	Amount
18-May	Unity Current	Unity Savings	£7,000.00
<b>Total</b>			<b>£7,000.00</b>

## Bank Reconciliation

### Bank Reconciliation at 31/03/2023

Cash in Hand 01/04/2022		30,342.55
<b>ADD</b>		
Receipts 01/04/2022 - 31/03/2023		43,660.75
Subtotal		74,003.30
<b>SUBTRACT</b>		
Payments 01/04/2022 - 31/03/2023		53,603.71
<b>A Cash in Hand 31/03/2023</b>		<b>20,399.59</b>
(per Cash Book)		
Cash in hand per Bank Statements		
Petty Cash	0.00	
2 Unity Savings	18,624.95	
4 HSBC BMM	0.00	
3 HSBC Current	0.00	
1 Unity Current	1,774.64	
Subtotal		<b>20,399.59</b>
Less unrepresented payments		0
Subtotal		20,399.59
Plus unrepresented receipts		0
<b>B Adjusted Bank Balance</b>		<b>20,399.59</b>

**A = B Checks out OK**

## Quarterly Budget Report – to 31<sup>st</sup> March 2023

### Income

Code Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend
1 Precept	25,908.00	25,908.00					(0%)
2 Interest		281.06	281.06				281.06 (N/A)
3 Allotment Rent	165.00	189.00	24.00				24.00 (14%)
4 Grants & Donations	5,000.00	13,746.25	8,746.25				8,746.25 (174%)
5 VAT Refund							(N/A)
6 Other Income		200.00	200.00				200.00 (N/A)
<b>SUB TOTAL</b>	<b>31,073.00</b>	<b>40,324.31</b>	<b>9,251.31</b>				<b>9,251.31 (29%)</b>

### Administration

Code Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend
7 Insurance				670.00	805.07	-135.07	-135.07 (-20%)
8 Audit				200.00	402.50	-202.50	-202.50 (-101%)
9 Bank Charges				72.00	78.00	-6.00	-6.00 (-8%)
10 ICO Registration				35.00	35.00		(0%)
11 Hall Rent				200.00	86.60	113.40	113.40 (56%)
12 Elections							(N/A)
13 Chairman's Allowance				20.00		20.00	20.00 (100%)
14 Stationery/Supplies				30.00	114.88	-84.88	-84.88 (-282%)

15 Training		150.00	87.35	62.65	62.65 (41%)
16 Website/Emails		125.00	296.38	-171.38	-171.38 (-137%)
17 Software		350.00	337.99	12.01	12.01 (3%)
18 Staff Expenses		400.00	476.27	-76.27	-76.27 (-19%)
<b>SUB TOTAL</b>		<b>2,252.00</b>	<b>2,720.04</b>	<b>-468.04</b>	<b>-468.04 (-20%)</b>

### Staff Costs

Code Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend
19 Staff Costs				4,000.00	4,518.88	-518.88	-518.88 (-12%)
<b>SUB TOTAL</b>				<b>4,000.00</b>	<b>4,518.88</b>	<b>-518.88</b>	<b>-518.88 (-12%)</b>

### Lighting

Code Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend
20 Electricity				450.00	797.25	-347.25	-347.25 (-77%)
21 Lighting Maintenance				250.00		250.00	250.00 (100%)
22 Lighting Installation							(N/A)
<b>SUB TOTAL</b>				<b>700.00</b>	<b>797.25</b>	<b>-97.25</b>	<b>-97.25 (-13%)</b>

### Grounds Maintenance

Code Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend
23 Grounds Maintenance				2,900.00	3,169.81	-269.81	-269.81 (-9%)
<b>SUB TOTAL</b>				<b>2,900.00</b>	<b>3,169.81</b>	<b>-269.81</b>	<b>-269.81 (-9%)</b>

### Other Maintenance

Code Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend
24 Maintenance/Landscaping				200.00		200.00	200.00 (100%)
25 Well House/Bus Shelter Repairs				200.00		200.00	200.00 (100%)
26 Play Area				10,876.00	24,049.00	-13,173.00	-13,173.00 (-121%)
27 Telephone				385.00	192.50	192.50	192.50 (50%)
28 Dog Waste Bins							(N/A)
29 Refuse Disposal				1,400.00	2,015.48	-615.48	-615.48 (-43%)
30 Defibrillator				150.00	90.00	60.00	60.00 (40%)
31 Other Maintenance				150.00	85.92	64.08	64.08 (42%)
32 New Bins							(N/A)
33 Salt Bins				100.00		100.00	100.00 (100%)
52 Sun Shade							(N/A)
<b>SUB TOTAL</b>				<b>13,461.00</b>	<b>26,432.90</b>	<b>-12,971.90</b>	<b>-12,971.90 (-96%)</b>

## Allotments

Code Title	Receipts Budgeted	Receipts Actual	Receipts Payments Variance Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
34 Allotments Water				160.00	115.37	44.63	44.63 (27%)
35 Allotments Maintenance							(N/A)
<b>SUB TOTAL</b>				<b>160.00</b>	<b>115.37</b>	<b>44.63</b>	<b>44.63 (27%)</b>

## Subscriptions

Code Title	Receipts Budgeted	Receipts Actual	Receipts Payments Variance Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
36 BALC Subscription				200.00	182.47	17.53	17.53 (8%)
37 SLCC Subscription				50.00	41.55	8.45	8.45 (16%)
<b>SUB TOTAL</b>				<b>250.00</b>	<b>224.02</b>	<b>25.98</b>	<b>25.98 (10%)</b>

## Donations

Code Title	Receipts Budgeted	Receipts Actual	Receipts Payments Variance Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
40 Church Grass Cutting Donation				1,200.00	1,200.00		(0%)
41 West Berkshire Countryside Society Donation				100.00	100.00		(0%)
42 Downland Volunteer Group Donation				100.00	100.00		(0%)
43 Pang Valley Flood Forum Donation				100.00	100.00		(0%)
44 Royal British Legion				50.00	50.00		(0%)

45 West Berkshire Library Service Donation						(N/A)
46 GreenFest Donation			100.00	100.00		(0%)
47 Other Donations			200.00	200.00		(0%)
<b>SUB TOTAL</b>			<b>1,850.00</b>	<b>1,850.00</b>		<b>(0%)</b>

### Other

Code Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend
48 Contingencies				200.00		200.00	200.00 (100%)
50 Speeding Equipment				800.00	1,616.50	-816.50	-816.50 (-102%)
51 Jubilee				4,500.00	2,349.96	2,150.04	2,150.04 (47%)
<b>SUB TOTAL</b>				<b>5,500.00</b>	<b>3,966.46</b>	<b>1,533.54</b>	<b>1,533.54 (27%)</b>

### Reserves

Code Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend
49 Reserves					2,891.50	-2,891.50	-2,891.50 (N/A)
<b>SUBTOTAL</b>					<b>2,891.50</b>	<b>-2,891.50</b>	<b>-2,891.50 (N/A)</b>

### Summary

<b>NET TOTAL</b>	<b>31,073.00</b>	<b>40,324.31</b>	<b>9,251.31</b>	<b>31,073.00</b>	<b>46,686.23</b>	<b>-15,613.23</b>	<b>-6,361.92 (-10%)</b>
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V.A.T.	3,336.44	6,917.48
<b>GROSS TOTAL</b>	<b>43,660.75</b>	<b>53,603.71</b>



Agenda Item 16: To review the inventory of land and assets including buildings and office equipment

Description	Status	Date Acquired	Purchase Value	Location/Responsibility
Car Park, The Close	Active		£1.00	The Close
Car Park, Unnamed Road	Active		£1.00	Unnamed Road
Allotments Site	Active		£2,150.00	Five Ways
Well Garden	Active		£15,000.00	Church Street
Playground Equipment	Active		£69,308.90	Dean Meadow
Defibrillator	Active		£1,950.00	Church Street
Street Light (1)	Active		£1,500.00	Corner of Water Street and The
Street Light (2)	Active		£1,500.00	Opposite 6 Beechcroft
Telephone Box	Active		£1.00	Water Street
Safety Surface Under Multiple Equipment	Active	08/02/2023	£21,980.00	Play Area
Goal Posts	Active	14/12/2021	£1,203.20	Dean Meadow
Noticeboard	Active	25/07/2022	£1,967.37	Near the Well House
Safety Surface under Basket Swing	Active	26/07/2021	£1,483.50	Play Area
Safety Surface under Swings	Active	26/07/2021	£2,242.50	Play Area
Safety Surface under Slide	Active	26/07/2021	£2,497.50	Play Area
Speed Indicator Device	Active	29/09/2022	£1,616.50	
Laptop	Active	August 2020	£373.32	Clerk
Step Lights and Bollard Lights	Active	January 2021	£2,247.12	The steps and adjacent car par
Dog Waste Bin (1)	Active	June 2020	£149.90	Eling Way
Dog Waste Bin (2)	Active	June 2020	£149.90	Eling Way
Dog Waste Bin (3)	Active	June 2020	£134.95	Eling Way
Salt Bin (1)	Active	October 2017	£255.48	The Close
Salt Bin (2)	Active	September 2020	£62.95	At the top of the steps

Agenda item 18: To consider adopting the following policies:

### Health and Safety Policy

Version number	1.0	Minute reference	
Date adopted		Review due	Annually

This is the Health and Safety Policy Statement of Hampstead Norreys Parish Council:

**Hampstead Norreys Parish Council recognises and accepts its responsibility for providing a safe and healthy environment for its members; staff; volunteers; visitors; and for anyone affected by its activities.**

**The Council maintains this policy for the management of health and safety as its top priority and will do all that is reasonably practicable to ensure effective organisation and planning are established and maintained. The Council will also ensure that appropriate and effective audit and review mechanisms are used to inform the work of the Council, which undertakes to commit appropriate resources to manage health and safety.**

Our statement of general policy, below, is based upon that required by virtue of the Health and Safety at Work etc. Act 1974. Although the Council has a single employee, the principles of the Act and its underpinning Regulations as later published are taken by the Council as a minimum requirement for the safe and effective management of the Council and its activities.

Our statement of general policy is:

- To provide adequate control of the health and safety risks arising from our activities.
- To consult with our staff on matters affecting their health and safety.
- To provide and maintain safe equipment.
- To provide sufficient information, instruction, and supervision of staff, volunteers, and visitors as far as is reasonably practicable.
- To ensure all staff and volunteers are competent in their Council-related activities, and to provide adequate training as far as is reasonably practicable.
- To prevent accidents and activity-related ill health as far as is reasonably practicable.
- To maintain safe and healthy conditions for conducting the Council's business and the public facilities it provides.
- To review and revise this Policy as necessary at regular intervals, but at least annually.

**Agenda Item 19: To review the council's and/or staff subscriptions to other bodies**

<b>Organisation</b>	<b>Last Renewal Date</b>	<b>Cost at Last Renewal</b>
Berkshire Association of Local Councils (BALC) / Hampshire Association of Local Councils (HALC)	May 2023	£177.94
Society of Local Council Clerks (SLCC)	January 2023	£41.55

**Agenda Item 20: To determine the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council**

All meetings are to be held at 7:30pm in the Memorial Room at Hampstead Norreys Village Hall.

<b>Meeting Date</b>	<b>Meeting Type</b>
Thursday 27 <sup>th</sup> July 2023	Full Council
Thursday 28 <sup>th</sup> September 2023	Full Council
Thursday 30 <sup>th</sup> November 2023	Full Council
Thursday 25 <sup>th</sup> January 2024	Full Council
Thursday 28 <sup>th</sup> March 2024	Full Council
Thursday 25 <sup>th</sup> April 2024	Annual Parish Meeting
Thursday 30 <sup>th</sup> May 2024	Annual Meeting of the Parish Council

**Agenda Item 21: To consider Parish Council areas of responsibility and representation on outside bodies**

The previously assigned roles are listed below. Please note that roles can be created or removed where required. If the previous role holder is still a member of the council, they are listed below.

<b>Role</b>	<b>Role Holder 2022/23 if Still a Member</b>
Allotments	Vacant
Defibrillator	Vacant
Downlands Practice Patient Rep Group Representative	Vacant
Downland Volunteer Group Representative	Vacant
Eling Way	Vacant
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	Vacant
West Berkshire Countryside Society Representative	Vacant

## Agenda Item 22: To consider the Risk Register for 2023/24

### 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.

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

## Risk Assessment

### 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	L/1	M/2	L/2	Continual backup to cloud storage is made of the Parish Council files.
Asset Register is out of date	L/1	M/2	L/2	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	M/2	L/2	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 to the Clerk who can then instruct repairs where necessary .
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 by the Clerk and reclaimed. 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 <sup>th</sup> 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 Scribe finance software. Members are provided with regular reports covering bank balances, explanatory notes and management accounts. All electronic payments are submitted by the Clerk and authorised by two Councillors. Where used, all cheques are presented to Full Council for approval and invoices and cheque stubs are signed 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 <sup>st</sup> 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
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.

### 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 they consider a motion may be illegal. A new set of Standing Orders, based on the NALC standard, were adopted on 21 <sup>st</sup> 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 23: To review the feedback from our internal auditors on the 2022/23 audit and consider any actions required

# HEELIS & LODGE

Local Council Services • Internal Audit

## **Internal Audit Report for Hampstead Norreys Parish Council – 2022/2023**

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

Income: £43,660.75 Expenditure: £53,603.71  
Earmarked Reserves: £16,549.43 General Reserves: £3,850.16

AGAR 2022 / 2023 Completion:

Section One: No

Section Two: Yes unsigned

Annual Internal Audit Report 2022 / 23: 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: 26<sup>th</sup> May 2022 (Ref: 22/23-015)

Financial Regulations in place: Yes

Reviewed: 26<sup>th</sup> May 2022 (Ref: 22/23-015)

VAT reclaimed during the year: Yes Registered: No

General Power of Competence: Yes – adopted 23<sup>rd</sup> September 2019

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

**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 03/12/2023](#)

#### 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 was reviewed at a meeting held on 26<sup>th</sup> May 2022 (Ref: 22/23-019). Internal Controls were reviewed at a meeting held on 26<sup>th</sup> May 2022 (Ref: 22/23-015).

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.

The annual play area inspection has been undertaken during the year 5<sup>th</sup> May 2022.

Fidelity Cover: [£150,000](#)

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

**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: [No](#)

Website: [www.hampsteadnorreysparishcouncil.org](http://www.hampsteadnorreysparishcouncil.org)

The Council is not subject to the requirements of the Transparency Code for smaller Councils.

Under **The Accounts & Audit Regulations 2015 13(1a&b)** councils must publish on their website:

Statement of Accounts, External Audit report and Annual Governance statement.

[2022 Annual Return, Section One Published – Yes](#)

[2022 Annual Return, Section Two Published – Yes](#)

[2022 Annual Return, Section Three Published – Yes](#)

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** council are required to display AGAR's for the five years 2017-18,

2018-19, 2019-20, 2020-21 and 2021-22 on their website. The council has complied with this requirement.

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 6<sup>th</sup> June 2022 End Date 15<sup>th</sup> July 2022

**Budgetary controls** Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £25,908 (2022 / 2023) Date: 27<sup>th</sup> January 2022 (Ref: 21/22-108)

Precept: £26,167 (2023 / 2024) Date: 19<sup>th</sup> January 2023 (Ref: 22/23-92)

[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.](#)

**Payroll controls** PAYE and NIC in place where necessary.  
Compliance with Inland Revenue procedures  
Records relating to contracts of employment

PAYE System in place: [Yes – PAYE Tools](#)  
Employer PAYE Reference: 120/FB36257  
P60's issued: Yes

[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 have joined the LGPS pension scheme.](#)

[It is noted that the Council undertook a review of salaries at a meeting held on 24<sup>th</sup> November 2022 \(Ref: 22/23-79\).](#)

**Asset control** Inspection of asset register and checks on existence of assets  
Cross-checking on insurance cover

[A separate asset register is in place. Values are recorded at cost value. The total value of assets is recorded at £127,776. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.](#)

**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 as at 31<sup>st</sup> March 2023 were confirmed as:  
Unity Current £ 1,774.64  
Unity Savings £18,624.95

**Reserves**

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

The Council have general reserves (£3,850) and have identified earmarked reserves (£16,549) 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 are 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 2022 Internal Audit report was considered by the Council at a meeting held on 26<sup>th</sup> May 2022 (Ref: 22/23-020)

A review of the effectiveness of the Internal Audit was carried out on 28<sup>th</sup> July 2022 (Ref: 22/23-38)

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 28<sup>th</sup> July 2022 (Ref: 22/23-38)

**External Audit**

The Council formally approved the 2022 AGAR at a meeting of the full Council held on 26<sup>th</sup> May 2022 (Ref: 22/23-22 & 23)

The External Auditor's report was considered at a meeting held on 29<sup>th</sup> September 2022 (Ref: 22/23-51)

There were no matters arising from the External Audit.

**Additional Comments/Recommendations**

- The Annual Parish meeting was held on 26<sup>th</sup> May 2022. 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 the quality of documentation presented in the Audit File.

**Dave Crimmin PSLCC**  
**Heelis & Lodge**  
17th April 2023

# Agenda Item 24 & 25: Annual Governance and Accountability Return

## Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
  - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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 required to fit the Accounts and Audit Regulations 2015. Throughout the words "external auditor" have the same meaning as in the Accounts and Audit Regulations 2015.

For a complete list of bodies that may be smaller authorities refer to subarticle 2 to the Local Audit and Accountability Act 2014

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority must comply with *Proper Practices* in completing Sections 1 and 2 of the 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. Any amendments must be approved by the authority and properly initialed.
- 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 2023.
- 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.
- 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 bank reconciliation is incomplete or variances not fully explained then 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 16 (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 2023.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes 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 Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	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 2023 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

Annual Internal Audit Report 2022/23

Haverhill Nocterys Parish Council

During the financial year ended 31 March 2023, 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 2022/23 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 process 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.	✓		§ No-06 WELB
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 base (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 certifies itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority has a limited assurance review of its 2021/22 AGAR list "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR's addressed by a notice on the website which authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR. (See AGAR Page 1 Governance Matters).	✓		

Q. (For local councils only)	Yes	No	Not Covered
Trust funds (including charitable) - The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken: 17/04/2023  
 Name of person who carried out the internal audit: Dave Crumlin (and Bethel and Heles Stone)  
 Signature of person who carried out the internal audit: [Redacted]  
 Date: 17/04/2023

\*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 2022/23**

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 2023, that:

	Answer			Yes/No/Not	Yes/No/Not
	Yes	No	Not		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.					prepared its accounting statements in accordance with the Accounts and Audit Regulations
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.					made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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 the authority to conduct its business or manage its finances.					has only done what it sees the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of statutory rights of scrutiny in accordance with the requirements of the Accounts and Audit Regulations.					during the year gave all persons interested the opportunity to review and seek clarification about the authority's accounts.
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.					considered and discussed the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an objective and credible system of internal audit or the accounting reports and control systems.					averaged 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.
7. We took appropriate action on all matters raised in reports from internal and external audit.					responded to matters brought to its attention by internal and external audit.
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.					discussed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. For our council and Trust funds (including charitable) in our capacity as the sole managing trustee we discharged our accountability requirements for the financial year, including financial reporting and, if required, independent verification of it.	Yes	No	Not		has met all of its responsibilities where, as a sole managing trustee of a local trust or trusts.

\*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/YYYY

and recorded as minute reference:

MINUTE REFERENCE

<http://www.hampsteadnorreysparishcouncil.org/>

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

Chairman	SIGNATURE REQUIRED
Clerk	SIGNATURE REQUIRED
	WEBSITE/WEBPAGE ADDRESS

**Section 2 – Accounting Statements 2022/23 for**

Hampstead Norreys Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	31,581	30,343	Total balances and reserves at the beginning of the year as recorded in the financial records. <i>Notes must agree to Box 7 of previous year.</i>
2. (-) Precept or Rates and Levies	18,826	25,908	Total amount of precept (or for rates, rates and levies) received or receivable in the year. <i>Exclude any grants received.</i>
3. (+) Total other receipts	10,126	17,753	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). <i>Includes any grants received.</i>
4. (-) Staff costs	4,011	4,519	Total expenditure or payments made to and on behalf of all employees. <i>Includes gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	26,179	49,085	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	30,343	20,400	Total balances and reserves at the end of the year. <i>Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	30,343	20,400	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>to agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	102,212	127,776	The value of all the property the authority owns. <i>It is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	%	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

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

\_\_\_\_\_  
GOVERNMENT

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 2022/23

In respect of   Hampstead Noreys 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 C2 (AGN C2) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN C2 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 2023 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 2022/23

(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: *Material legislation and regulatory requirements have not been complied with as reported.*

(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 2022/23

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 2023.

(We do not certify compliance because:

External Auditor Name:

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMMYYYY

## Agenda Item 26: To consider appointing an internal auditor for the 2023/34 financial year

### Scope of Audit

The audit should include, but is not limited to, the following list, which is generated from the Annual Internal Audit Report from the Annual Governance and Accountability Return (AGAR) 2022/23.

- 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 2022/23, it met the exemption criteria and correctly declared itself exempt.
- L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.
- M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).
- N. The authority has complied with the publication requirements for 2022/23 AGAR.
- O. Trust funds (including charitable) – The council met its responsibilities as a trustee.

## Agenda Item 27: To review the earmarked reserves

Earmarked Reserves balance as of 1<sup>st</sup> April 2023:

<u>Reserve</u>	<u>Opening Balance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>Current Balance</u>
<b>Earmarked</b>					
Open Spaces					£0.00
Pang Valley Flood Defence Scheme	£15,000.00				£15,000.00
Hampstead Norreys Youth Group	£1,549.43				£1,549.43
<b>Total Earmarked</b>	<b>£16,549.43</b>				<b>£16,549.43</b>
<b>TOTAL RESERVE</b>	<b>£16,549.43</b>				<b>£16,549.43</b>
<b>GENERAL FUND</b>					£3,850.16
<b>TOTAL FUNDS</b>					£20,399.59