



Tadley Town Council
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TADLEY
Hampshire
RG26 4ET

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Website: www.tadleytowncouncil.gov.uk

2 May 2021

You are summoned to attend a meeting of Full **Council** as detailed below:

Nicki Barry, Clerk

DATE, TIME AND LOCATION: **9 May 2022 at 7.30pm at Tadley Town Council**

MEMBERS: Cllrs: Atkinson, Burdett (Chairman), Flahive, Flake, Hankinson, Leeks, Lovegrove, Meiszner, Morrow, Mullan, Slimin, Spence and Witton

AGENDA

1. APOLOGIES

2. ELECTION OF CHAIRMAN

To elect a Chairman to serve for the coming year. Chairman to make Declaration of Office.

3. ELECTION OF VICE-CHAIRMAN

To elect a Vice-Chairman to serve for the coming year. Vice-Chairman to make Declaration of Office.

4. CO-OPTIONS

To receive any nominations for the Tadley Central, East and South Wards.

5. DECLARATIONS OF INTEREST & DISPENSATION REQUESTS

Arising from this Agenda, Members and Officers are invited to declare any relevant interests. Notwithstanding this item, Members may subsequently declare an interest at any point during the meeting. To receive any applications made by Members for a dispensation to allow them to speak and vote on an agenda item in spite of a disclosable pecuniary interest.

6. MINUTES

To receive and confirm the accuracy of the minutes of Full Council held on 7 March 2022, the contents of which will be taken as correct unless there is a specific resolution otherwise.

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/141867-070322FC.pdf>

7. OPEN FORUM

The meeting will recess for not more than 15 minutes for questions and comments from members of the public.

8. FORMATION OF COMMITTEES & ELECTION OF CHAIRMEN

a) To elect members to the following Committees:

- i) **Recreation & Leisure** - 8 Members plus Chairman and Vice Chairman of the Council
- ii) **Highways & Planning** - 7 Members plus Chairman and Vice Chairman of the Council
- iii) **Personnel** – 3 Members plus Chairman and Vice Chairman of the Council
- iv) **Burials** - 3/4 Members plus Chairman and Vice Chairman of the Council

- b) To elect a Chairman and Vice-Chairman for each of the Committees listed under a) above.
- c) **Finance & General Purposes** - 4 Members plus Chairman and Vice-Chairman of the Council, Chairmen of Highways and Planning, Recreation and Leisure, Personnel and Burials Committee.
- d) To elect a Chairman and Vice-Chairman of the Finance & General Purposes Committee.
- e) To elect members of the Christmas Event Working Party
- f) To elect members of the Documents Working Party
- g) To elect members of the You Decide Working Party

9. APPOINTMENT/CONFIRMATION OF REPRESENTATIVES

To appoint/confirm representatives for the following:

a) Age Concern Tadley and District	-	1 member
b) AWE Local Liaison Committee	-	3 members
c) Barlows Park Management Association	-	1 member
d) Basingstoke and District Association of Parish Councils	-	2 members
e) Hampshire Association of Local Councils	-	2 members
f) Heath End Village Hall Trust	-	1 member
g) Tadley Elderly Day Care	-	1 member
h) National Association of Local Councils	-	2 members
i) Pamber Forest Management Committee	-	1 member
j) Public Transport Representative	-	1 member
k) Tadley and District Community Association	-	1 member
l) Tadley Citizens Advice	-	1 member
m) The Point Champions	-	1 member

10. TRUSTEES

To note representatives for the following:

- a) William Mothes/Ambrose Allen – Cllr D Leeks (21/11/23), Cllr S Mullan (18/5/23), Mr P Williams (18/5/23)
- b) Allotments for the Labouring Poor - Cllr A Burdett (1/3/24), Chris Spence (18/5/23)

11. SUBSCRIPTIONS

To confirm renewal of the following subscriptions at the appropriate date. ***(The figures in brackets are the amounts paid on the last occasion on which subscriptions were due - for information)***

- a) Hampshire Association of Local Councils (£1712)
- b) Society of Local Council Clerks (£270)
- c) Data Protection (£35)
- d) Institute of Cemetery & Crematorium Management (£95)
- f) Parish Online (£243)

12. DIRECT DEBITS & STANDING ORDERS

To approve:

Payee		Frequency
Direct Debits		
Basingstoke & Deane	Rates	Monthly
Basingstoke & Deane	Cemetery rates	Monthly
Business Credit Card		Ad hoc
Business Stream	Cemetery water	Half yearly

EE	Mobiles	Monthly
Gradwell	Broadband	Monthly
Hampshire County Council	Pension	Monthly
HMRC	PAYE & NI	Monthly
Information Commission	Data Protection	Yearly
Inty Cascade	Email	Monthly
Ivideon	CCTV	Yearly
Land Registry		Ad hoc
Lloyds Bank	Account Fee	Monthly
Mainstream Digital	Telephone	Monthly
Sage	Software	Monthly
SGW Payroll Ltd	Payroll	Monthly
Southern Electric	Electric (skatepark)	Quarterly
UK Fuels		Ad hoc
Vision ICT	Website	Yearly
Standing Orders		
Hanging Garden	Flower baskets	Yearly
Intratest	ND testing lights	Yearly
M&C Landscapes	Grounds maintenance	Monthly
Turbary Charity	Rent	Quarterly
Credit Card		
Adobe	Software	Yearly

13. ACCOUNTS

To receive and sign a statement of receipts & payments for the month of March and April 2022.
(Previously circulated by email)

To acknowledge responsibility for the preparation of the accounts and to approve the Annual Governance Statement in Section 1 of the Annual Return. **Attached**

To approve the Accounting Statements in Section 2 of the Annual Return. **Attached**

To approve the 2021/22 Accounts. **Attached**

To note that the period of the elector's rights will be 13 June – 22 July 2022

To receive the internal auditors report and action plan

14. CHAIRMAN AND VICE-CHAIRMAN'S REPORTS

To receive reports from Chairman and Vice-Chairman.

15. COMMITTEES

To receive the reports and any recommendations of the following Committees and to receive any items for report from the Chairmen:--

a. Highways and Planning Committee held on 21 March and 25 April

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/142506-210322HP.pdf>

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/143740-250422HP.pdf>

Recommendation:

15/22HP to agree to a request from a resident to install a bench opposite 26 Whitedown Road.

b. Finance & General Purposes Committee held on 12 April

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/143279-110422FGP.pdf>

Recommendations:

22/22FGP to accept the quotation of £980 from Nash Contract Services for vegetation clearance in Whitedown Road, Wigmore Road and Inhurst Way

23/22FGP to enter into a formal lease agreement with 2403 (Aldermaston) Squadron permitting use of the car park adjacent to Barclays, twice a week on Monday and Wednesday evenings, occasional weekends and on other special occasions.

c. Recreation and Leisure Committee held on 25 April

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/143741-250421RL.pdf>

Recommendation:

26/21RL to accept the quotation of £15304 from Vitaplay for a replacement aerial runway.

d. Burials Committee held on 25 April

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/143739-250422B.pdf>

Recommendations:

11/22B to approve expenditure of up to £30500 to CDS Group to obtain planning permission for the cemetery extension.

12/22B to approve expenditure of up to £1000 for legal fees for the purchase of land.

16. REPORTS

To receive reports from the following: -

a. Hampshire County Council – Cllr Mellor

b. Basingstoke & Deane Borough Council – Cllrs Carruthers, Frost, Leeks and Rhatigan

c. Representatives on external organisations.

17. GOOD CITIZEN AWARD

To receive a nomination.

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

Tadley Town Council

www.tadleytowncouncil.gov.uk

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.			Not covered
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")			N/A
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

25/01/2022 21/04/2022

Name of person who carried out the internal audit

Eleanor Greene ICPA

Signature of person who carried out the internal audit

Date 21/04/2022

*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:

Tadley Town 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.	✓		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 this authority to conduct its business or manage its finances.	✓		has only done what it has 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 electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this 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 documented the financial and other risks it faces and dealt with them properly.	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.	
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.	
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	has met all of its responsibilities where, as a body corporate, it is 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:

09/05/2022

and recorded as minute reference:

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

Chairman

Clerk

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Section 2 – Accounting Statements 2021/22 for

Tadley Town Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
1. Balances brought forward	178,522	175,591	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.	
2. (+) Precept or Rates and Levies	186,466	186,466	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	61,837	52,395	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4. (-) Staff costs	70,479	71,827	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.	
5. (-) Loan interest/capital repayments	16,653	16,305	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	164,103	139,377	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	175,591	186,944	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
8. Total value of cash and short term investments	174,332	186,087	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.	
9. Total fixed assets plus long term investments and assets	576,214	580,644	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.	
10. Total borrowings	60,000	45,000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
	✓			N.B. The figures in the accounting statements above do not include any Trust transactions.

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

Date

09/05/2022

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

09/05/2022

as recorded in minute reference:

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

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

In respect of

Tadley Town 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

External Auditor Signature

Date

Tadley Town Council

Summary Income and Expenditure account for the year ended 31-Mar-22

	2021/22 £	2020/21 £
Income		
Precept	186,466	186,466
BDBC Litter Grant	17,143	16,777
Bank interest received	1,905	2,367
Burial Ground/Cemetery	19,810	23,994
Recharges and sundry income	3,751	9,010
Grants received	9,786	9,689
Total Income	238,861	248,303
Revenue Expenditure		
Grants made under s.137 and s.142	39,293	37,173
Burial Ground maintenance	9,125	7,357
Wages and administration	138,488	136,569
Grounds maintenance	30,820	45,309
	217,727	226,408
Capital Expenditure		
Other capital expenditure (see notes)	9,781	24,826
	9,781	24,826
Total Expenditure	227,509	251,234
Net Income / (Expenditure)	11,352	-2,931
Cumulative Fund Balance		
Balance brought forward at 1 April 2021	95,291	99,322
Add Total Income	238,861	248,303
Transfers from general fund	0	-1,100
Less Total Expenditure	227,509	251,234
Balance carried forward at 31 March 2022	106,643	95,291

Tadley Town Council

Balance sheet

as at

31-Mar-22

	31.03.22 £	31.03.21 £
Current Assets		
Debtors	1,968	964
VAT refund due	1,820	2,936
Bank current account	5,500	5,500
Credit card		-30
Bank deposit account	47,818	36,186
Public sector deposit account	132,769	132,676
	<u>189,875</u>	<u>178,232</u>
Current Liabilities		
Creditors and Accruals	2,931	2,641
	<u>2,931</u>	<u>2,641</u>
NET ASSETS	<u><u>186,944</u></u>	<u><u>175,591</u></u>
REPRESENTED BY		
General reserve	106,643	95,291
Earmarked Reserves		
Equipment, vehicles and tools	4,300	4,300
Election Costs	15,000	15,000
Play area refurbishment	36,000	36,000
Contingency Fund	20,000	20,000
Bus Service Subsidy	5,000	5,000
TOTAL RESERVES	<u><u>186,943</u></u>	<u><u>175,591</u></u>
	0	0

.....
Chairman

Date

.....
Responsible Financial Officer

Date

Tadley Town Council

Supporting statement to the Income and Expenditure Account for the year ended 31-Mar-22

Fixed Assets

a) During the year the following capital expenditure was undertaken

	£
Highway Signs	640
Street Furniture	477
Office Equipment	272
Cemetery Extension	4,200
Memorial Benches	3,881
	<u>9,470</u>

b) As at 31 March 2022, the following assets were held

	£
<i>as per fixed asset register</i>	
Land (held at nominal value)	8
Buildings	1,500
Maintenance equipment	13,865
Fencing, gates and walls	17,533
Play areas	393,391
Street furniture	76,789
Regalia	1,601
Office equipment	8,723
Office furniture	2,834
Vehicle	14,400
CCLA Property Fund 16316 units <i>cost</i>	50,000
Total value of assets held	<u><u>580,644</u></u>

Note: Fixed assets are valued at historic cost

Borrowings

The Council has a Public Works Loan of £150,000 repayable over 10 years.

Leases

The Council has an opperating lease with Siemens Financial Services Ltd for a photocopier £180.10 a quarter and a lease with Basingstoke Council for speed limit reminder signs £640 per annum.

Debts Outstanding

The council had customer invoices £964 due for payment as at 31 March 2022.

Tenancies

Council as Landlord	none	
Council as tenant	per annum	term
Turbary Allotment Charity (office)	£3,106	quarterly renewal 2022
Giles Road open space	£157	annually renewal 2022

S.137 Payments

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £8.41 per head of population for the benefit of the people of the area on

activities not specifically authorised by other powers.

The limit for the Council in 2021/22 was £75000, the following payments were made:

<u>Payee</u>	2021/22 <u>Amount</u>	2020/21 <u>Amount</u>
Barlows Park Management Assoc	7,500	7,500
Heath End Village Hall	0	700
British Legion	0	50
Hants & IOW Trust	400	400
Seeability	2,000	0
Tadley Community Assoc Youth	12,000	12,000
Berkshire MS	650	600
Victim Support	200	300
TADS	1,100	1,500
Disability Challengers	1,500	0
Subscriptions	560	600
Costs of running the green (net)	1,013	1,153
Tadley Citizen Advice (s.142)	12,370	12,370
	<u>39,293</u>	<u>37,173</u>

Contingent Liabilities

The council has no contingent liabilities which have not been quantified and accrued for

Pensions

The council operates the Hampshire County Council pension scheme for 2 employees.

The council's contributions for 2021/22 amounted to £8,596 (2020/21 £8,596)

Advertising and Publicity

The following costs for advertising and publicity were incurred during the year

	2021/22	2020/21
Town publicity, newsletter and website	<u>1,887</u>	<u>926</u>
	1,887	926

.....
Chairman

.....
Responsible Financial Officer

Date

Date

Action Plan - Matters Arising From Audit.

CONTROL AREA	MATTER ARISING	RECOMMENDED ACTION	ACTION TAKEN
Electronic record keeping	The accounting software used by the council allows HMRC compliant images of invoices paid and issued to be attached to the ledger.	So long as a paper copy can be generated if requested, and electronic backups are made, paper duplicate invoices are no longer needed.	Where electronic copies can be uploaded to the accounting software, paper copies are no longer needed
Zoom advisory committees	Most committee meetings have moved to Zoom with decisions ratified at full council.	Please ensure that the full council meeting minutes clearly continue to record such.	Full council meeting minutes will continue to record recommendations received from committees
Budget spreadsheet	The accounting software used by the council has no capacity for budgeting, budget comparisons or forward budgeting. The budget is therefore based on a spreadsheet. (also raised last year)	The council should look at 'add ons' that will allow proper budget functionality to be linked to the live accounting data.	The council will look at 'add ons' that will allow proper budget functionality to be linked to the live accounting data. To date no suitable 'add ons' have been found.
Earmarked reserves	Several earmarked reserves are not valid. (particularly 'contingency' and 'bus subsidy' and 'elections')	Please could all reserves be reviewed with regard to the guidance at paragraph 5.31 in the JPAG Practitioners Guide.	Reserves will be reviewed with regard to the guidance at paragraph 5.31 in the JPAG Practitioners Guide.
General reserves	The general reserve of the council remains above good practice.	Once the wheel park project is complete, this should be rectified.	Reserves should be reduced once the wheel park project is complete