



Tadley Town Council
2 Franklin Avenue
TADLEY
Hampshire
RG26 4ET

Tel: 0118 9813360
Email: clerk@tadleytowncouncil.gov.uk
Website: www.tadleytowncouncil.gov.uk

27 April 2026

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

Nicki Barry, Clerk

DATE, TIME AND LOCATION: **5 May 2026 at 7.30pm at Tadley Town Council**

MEMBERS: Cllrs: Atkinson, Burdett (Chairman), Flahive, Hankinson, Leeks, Lovegrove, A Morrow, K Morrow, Mullan, Neilson, Slimin, Spence, Waterfield, Wilson-Thomas 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. 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.

5. MINUTES

To receive and confirm the accuracy of the minutes of Full Council held on 2 March 2026, the contents of which will be taken as correct unless there is a specific resolution otherwise.

<https://v6-7admin.visionict.com/Sites/2533/ UserFiles/Files/ Minutes/208096-020326FC.pdf>

6. OPEN FORUM

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

7. CO-OPTION

To receive any nominations to fill the vacancy in the Tadley South ward.

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 Tadley & District Youth Action Council 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 |

10. TRUSTEES

To note representatives for the following:

- a) William Mothes/Ambrose Allen – Cllr D Leeks (21/11/27), Cllr S Mullan (15/5/27), Mr P Williams (15/5/27)
- b) Allotments for the Labouring Poor - Cllr A Burdett (1/3/27), Chris Spence (15/5/27)

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 - fyi)*

- a) Hampshire Association of Local Councils/NALC (£2180)
- b) Society of Local Council Clerks (£331)
- c) Data Protection (£47)
- d) Institute of Cemetery & Crematorium Management (£105)
- e) Parish Online (£270)

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
EE	Mobiles	Monthly
Hampshire County Council	Pension	Monthly
HMRC	PAYE & NI	Monthly
Information Commission	Data Protection	Yearly

Ivideon	CCTV	Yearly
Land Registry		Ad hoc
Lloyds Bank	Account Fee	Monthly
Mainstream Digital	Phone/Broadband	Monthly
Sage	Software	Monthly
SGW Payroll Ltd	Payroll	Monthly
Valda Energy	Electric (skatepark)	Quarterly
UK Fuels		Ad hoc
Vision ICT	Website	Yearly
Standing Orders		
Windowflowers Ltd	Flower baskets	Yearly
Intratest	ND testing lights	Yearly
M&C Landscapes	Grounds maintenance	Monthly
Turbary Charity	Rent	Annually
Credit Card		
Adobe	Software	Yearly
Microsoft	Software	Monthly
Hampshire County Council	Licences	Ad hoc

13. ACCOUNTS

To receive and sign a statement of receipts & payments for the month of March and April 2026.
(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 note that the period of the elector's rights will be 3 June – 14 July 2026

To receive the internal auditors report. **Attached.**

To confirm there are no conflicts of interest with the external auditor BDO LLP.

14. NEIGHBOURHOOD CIL PAYMENT £4327.91

To receive a suggestion that this be used to cover the costs of having drainage installed and hedge planting in the cemetery extension and path edging in the cemetery.

15. GILES ROAD PLAY AREA

To receive quotations to repaint play equipment and install wet pour under the toddler multiplay.

16. ANNUAL TREE SURVEY WORK

To receive quotations to carry out the work identified in the 2026 survey.

17. ANNUAL TREE SURVEY

To receive a quotation for the next tree survey to be conducted Summer 2027.

18. WORK TO TREE ON TADLEY TOWN COUNCIL LAND

To receive a request from a resident to reduce the tree to the front of 107 Franklin Avenue by 50% (at their cost).

19. REPORT OF THE BDBC PARISH AND TOWN COUNCIL INDEPENDENT REMUNERATION PANEL – 2025

To receive the report and to determine Chairman and Councillors allowances, currently Chairman £250, Councillors £0 and mileage 45p a mile. **Previously circulated.**

20. CHAIRMAN AND VICE-CHAIRMAN'S REPORTS

To receive reports from Chairman and Vice-Chairman.

21. COMMITTEE

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

Highways and Planning Committee held on 23 March and 27 April

<https://v6-7admin.visionict.com/Sites/2533/ UserFiles/Files/ Minutes/208596-230326HP.pdf>

<https://www.tadleytowncouncil.gov.uk/ UserFiles/Files/ Minutes/209340-270426HP.pdf>

22. TADLEY & DISTRICT YOUTH ACTION COUNCIL WORKING PARTY

To receive an update.

23. REPORTS

To receive reports from the following: -

- a. Hampshire County Council – Cllr Mellor
- b. Basingstoke & Deane Borough Council – Cllrs Bound, Chatburn, Conquest, Johnstone, K Morrow and Slimin
- c. Representatives on external organisations

Annual Governance and Accountability Return 2025/26 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 £15 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 2025/26

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 2026**.
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 2026** 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 2026
 - 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 2025/26

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 Return **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 2026 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 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 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) 2025/26

- 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. Any amendments **must** be approved by the authority and properly initialled.
- 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 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, 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.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 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 2026**

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 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 Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2026 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 2025/26

Tadley Town Council

www.tadleytowncouncil.gov.uk

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			NOT USED
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 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			N/A
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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

21/01/2026

23/04/2026

Eleanor Greene ICPA

Signature of person who carried out the internal audit



Date

23/04/2026

*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 2025/26

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 2026, that:

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

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

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

05/05/2026

and recorded as minute reference:

/27FC

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

Chair

Clerk

www.tadleytowncouncil.gov.uk

Section 2 – Accounting Statements 2025/26 for

Tadley Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>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.</i>
1. Balances brought forward	122,932	153,396	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	213,129	216,906	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	65,249	75,152	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	69,886	66,341	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	21,795	6,370	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	156,232	126,988	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	153,396	245,755	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	152,272	246,286	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	709,955	712,550	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	15,000	9,000	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 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.

N Barry

05/05/2026

Date

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

05/05/2026

as recorded in minute reference:

/27FC

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



Do the Numbers Limited

21st January 2026

Nicki Barry, Clerk
Tadley Town Council

Dear Nicki,

Subject: Review of matters arising from interim Internal Audit for 31 March 2026

Following my visit to the office today, please find below the list of matters arising. I found the records of the council to be in very good order.

The internal audit was carried out in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2025

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	Not tested at this visit	
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Banking notifications	At present the clerk receives notifications on her personal phone because Lloyds (contrary to GDPR) links all accounts for which she is a signatory.	These notifications should be coming to a council owned device, but the access rules of Lloyds may need to be assessed.
Bank transfers	The council holds a significant sum in the sweep account earning little interest.	The Fin Regs allow the proper officer to make transfers to maximise returns. This should be implemented monthly.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council	comply with this test
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget spreadsheet	The budget is not calculated within the accounting software, but reporting is now possible.	It would be better if the budget approval report was generated directly from the software to evidence accuracy.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	The records of the council comply	with this test
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	Not applicable to this council	
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
LGPS scheme	The council currently only has one employee, but it is likely that her successor will remain in the scheme.	As at November 2025 the HCC LGPS scheme is no longer in deficit so exit charges are no longer a risk.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	

	The records of the council comply	with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council now	comply with this test
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	Not tested at this visit	
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
L	<i>Transparency Code</i>	
	Not tested at this visit	a/w new guidance from SAPP !
M	<i>Public Rights</i>	
	Not tested at this visit	
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
O	<i>Trust funds</i>	
	The records of the council comply	with this test
P	<i>Borrowing</i>	
	The records of the council comply	with this test

I will return in April to complete my review.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene

Do the Numbers Limited

23rd April 2026

Nicki Barry, Clerk
Tadley Town Council

Dear Nicki,

Subject: Review of matters arising from Internal Audit for 31 March 2026

Following my visits to the office today and earlier in the year, please find below the list of matters arising. I found the records of the council to be in very good order.

The internal audit was carried out in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2026

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council comply	with this test
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Banking notifications	At present the clerk receives notifications on her personal phone because Lloyds (contrary to GDPR) links all accounts for which she is a signatory.	These notifications should be coming to a council owned device, but the access rules of Lloyds may need to be assessed.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council comply	with this test
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget spreadsheet	The budget is not calculated within the accounting software, but some reporting is now possible.	It would be better if the budget approval report was generated directly from the software to evidence accuracy.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
CIL report	The council received CIL during the year which was unspent at March	Please ensure that the BDBC CIL report is completed and web published.
F	<i>Cash payments were properly supported by receipts, all cash was approved and VAT appropriately accounted for</i>	
	Not applicable to this council	
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
LGPS scheme	The council currently only has one employee, but it is likely that the next clerk will remain in the scheme.	As at November 2025 the HCC LGPS scheme is no longer in deficit so exit charges are no longer a risk.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council comply	with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	

Finance reports	Please ensure that hard copy finance reports are included in the permanent minute file.	Web linked documents are not part of the legal minute record. Please ensure hat the minutes stand alone as a permanent record.
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	The records of the council comply	with this test
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
L	<i>Transparency Code</i>	
Audit reports	Please ensure that all reports from internal and external auditors are web published with the AGAR.	It is good practice for the original report to be minuted to councillors after each visit as well as web publication.
Budget report	The newly approved budget and the applied for precept should be web published with the minutes.	Transparency around precept amounts is now required.
M	<i>Public Rights</i>	
	The records of the council comply	with this test
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
O	<i>Digital and Data Compliance</i>	
Assertion 10 requirements	The council has engaged with these changes and was largely in compliance by the year end.	Please ensure that a data audit of all devices is carried out and minuted each year.
P	<i>Trust Funds</i>	
	Not applicable to this Council	

Please find attached my invoice for the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene

Action Plan - Matters Arising From Audit.

CONTROL AREA	MATTER ARISING	RECOMMENDED ACTION	ACTION TAKEN
Banking notifications	At present the clerk receives notifications on her personal phone because Lloyds (contrary to GDPR) links all accounts for which she is a signatory.	These notifications should be coming to a council owned device, but the access rules of Lloyds may need to be assessed.	The Lloyds app is cloud based and accessed through the App store. It is not possible to unlink all the accounts for which you are a signatory.
Budget spreadsheet	The budget is not calculated within the accounting software, but reporting is now possible	It would be better if the budget approval report was generated directly from the software to evidence accuracy.	Sage does not have this functionality. The new clerk may wish to switch to Scribe software which can do this.
CIL report	The council received CIL during the year which was unspent at March	Please ensure that the BDBC CIL report is completed and web published.	https://www.tadleytowncouncil.gov.uk / UserFiles/Files/Parish%20Council %20Neighbourhood%20CIL%20Report_Redacted.pdf
LGPS scheme	The council currently only has one employee, but it is likely that her successor will remain in the scheme.	As at November 2025 the HCC LGPS scheme is no longer in deficit so exit charges are no longer a risk.	Good news, no action required.
Finance reports	Please ensure that hard copy finance reports are included in the permanent minute file.	Web linked documents are not part of the legal minute record. Please ensure that the minutes stand alone as a permanent record.	Hard copy finance reports are now included in the permanent minute file.
Audit reports	Please ensure that all reports from internal and external auditors are web published with the AGAR.	It is good practice for the original report to be minuted to councillors after each visit as well as web publication.	All reports from internal and external auditors will be web published with the AGAR. Councillors receive a copy of the report with the May agenda.
Budget report	The newly approved budget and the applied for precept should be web published with the minutes.	Transparency around precept amounts is now required.	https://www.tadleytowncouncil.gov.uk / UserFiles/Files/ Minutes/205276-151225FGP.pdf
Assertion 10 requirements	The council has engaged with these changes and was largely in compliance by the year end.	Please ensure that a data audit of all devices is carried out and minuted each year.	A data audit of all devices will be carried out and minuted each year.