

MINUTES OF A MEETING OF TADLEY TOWN COUNCIL HELD AT TADLEY TOWN COUNCIL AT 7.30PM ON 15 MAY 2023

Present: Cllrs Atkinson, Burdett (Chairman), Leeks, Lovegrove, Meiszner, Mullan, Slimim, Spence and Witton

In Attendance: Clerk, County Cllr Mellor, Borough Cllr Johnstone, 2 members of the public

The Chairman opened the meeting:

'On behalf of Tadley Town Council I would like to welcome Cllr Bound back as Borough Councillor and our new Borough Councillor, Cllr Johnstone. Congratulations to you both. Congratulations too to Cllr Leeks as he begins his second term as Mayor of Basingstoke and Deane. I hope that we can support David in his focus on volunteering this year.

Can I formally thank former Cllr Nikki Flake for all her hard work for the council. Nikki has left us due to home and work pressures, but I hope we can tempt her back in the future.

I ask you now join me in a minute's silence in honour of Cllr Martin Russell, a former member of our council who should have been returning to join us this evening as a councillor. A very sad and sudden loss.

We have one further order of business tonight. This year is Cllr Jo Slimin's 40th year as a Tadley Councillor and we have a small token of recognition of all the hard work and long hours she has put in to support our Tadley Community.'

1. APOLOGIES

Received and accepted from Cllrs Flahive, Hankinson and Morrow.

2. ELECTION OF CHAIRMAN

1/24FC It was

RESOLVED (5/3/1) that Cllr Burdett be elected to serve as Chairman for the coming year. Cllr Burdett then made her Declaration of Office and took the chair.

3. ELECTION OF VICE-CHAIRMAN

2/24FC It was

RESOLVED (9/0/0) that Cllr Witton be elected to serve as Vice-Chairman for the coming year. Cllr Witton then made her Declaration of Office.

4. DECLARATIONS OF INTEREST & DISPENSATION REQUESTS

3/24FC It was

RESOLVED (9/0/0) to grant all Councillors serving on Tadley Town Council an indefinite dispensation to both speak and vote on the budget and setting of the precept, for their term of office.

Cllr Burdett declared an interest in Planning Application Consultation for 23/00434/FUL at Land Rear Of 16 To 18 Franklin Avenue

5. MINUTES

4/24FC It was

RESOLVED (9/0/0) to receive and confirm the accuracy of the minutes of the meeting held 6 March 2023.

6. OPEN FORUM

There was no requirement for an open forum.

7. FORMATION OF COMMITTEES & ELECTION OF CHAIRMEN

5/24FC It was

RESOLVED (9/0/0) to form the following committees for the coming year:

In addition to Cllrs Burdett and Witton who are automatically members of all committees,

Cllrs Atkinson, Hankinson, Lovegrove, Meiszner, Morrow, Slimin were elected to serve on the Recreation & Leisure Committee.

Cllrs Lovegrove, Mullan, Slimin, Spence were elected to serve on the Highways & Planning Committee.

Cllrs Flahive, Hankinson and Mullan were elected to serve on the Personnel Committee.

Cllrs Atkinson and Spence were elected to serve on the Burials Committee.

Cllrs Atkinson, Flahive and Leeks were elected to serve on the Christmas Event Working Party.

Cllrs Burdett, Mullan and Spence were elected to serve on the Documents Working Party.

Cllrs Atkinson, Flahive and Leeks were elected to serve on the You Decide Working Party.

6/24FC It was

RESOLVED (9/0/0) to elect Chairman and Vice-Chairmen for the coming year:

Cllr Slimin as Chairman of the Recreation & Leisure Committee.

Cllr Mullan as Chairman and Cllr Slimin as Vice-Chairman of the Highways & Planning Committee.

Cllr Hankinson as Chairman and Cllr Burdett as Vice-Chairman of the Personnel Committee.

Cllr Spence as Chairman and Cllr Burdett as Vice-Chairman of the Burials Committee.

7/24FC It was

RESOLVED (9/0/0) that in addition to Cllrs Burdett and Witton, who are automatically members of all committees, Cllrs Flahive, Hankinson, Lovegrove, Meiszner, Morrow, Mullan, Slimin and Spence be elected to serve on the Finance & General Purposes Committee for the coming year.

8/24FC It was

RESOLVED (9/0/0) to elect Cllr Flahive as Chairman of the Finance & General Purposes Committee for the coming year.

8. APPOINTMENT/CONFIRMATION OF REPRESENTATIVES

Representatives were reminded to send copies of minutes of meetings to the Clerk.

9/24FC It was

RESOLVED (9/0/0) that representatives be appointed to serve on the following organisations in the coming year:

- | | |
|--|--------------------------------|
| a) Age Concern Tadley and District | - Cllr Witton |
| b) AWE Local Liaison Committee | - Cllrs Burdett, Leeks, Mullan |
| c) Barlows Park Management Association | - Cllr Slimin |
| d) Basingstoke and District Association of Parish Councils | - Chairman & Vice Chairman |
| e) Hampshire Association of Local Councils | - Chairman & Vice Chairman |
| f) Heath End Village Hall Trust | - Cllr Lovegrove |

- g) Tadley Elderly Day Care - Cllr Witton
- h) National Association of Local Councils - Chairman & Vice Chairman
- i) Pamber Forest Management Committee - Cllr Lovegrove
- j) Public Transport Representative - Cllr Slimin
- k) Tadley and District Community Association- Vacant
- l) Tadley Citizens Advice Bureau - Cllr Slimin
- m) The Point Champions - Vacant

9. **TRUSTEES**

- 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 (1/3/24), Chris Spence (15/5/27) **Noted.**

10. **SUBSCRIPTIONS**

10/24FC It was

RESOLVED (9/0/0) to renew the following subscriptions at the appropriate date:

- 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)
- e) Parish Online (£243)

11. **DIRECT DEBITS & STANDING ORDERS**

11/24FC It was

RESOLVED (9/0/0) to approve the following direct debits and standing orders:

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

12. **ACCOUNTS**

12/24FC It was
RESOLVED (9/0/0) to receive and sign a statement of receipts & payments for the month of March and April 2023.

13/24FC It was
RESOLVED (9/0/0) to acknowledge responsibility for the preparation of the accounts and to approve the Annual Governance Statement in Section 1 of the Annual Return.

14/24FC It was
RESOLVED (9/0/0) to approve the Accounting Statements in Section 2 of the Annual Return.

15/24FC It was
RESOLVED (9/0/0) to approve the 2022/23 Accounts.

16/24FC It was
RESOLVED (9/0/0) to note that the period of the elector's rights will be 5 June – 14 July 2023

17/24FC It was
RESOLVED (9/0/0) to receive the internal auditors report and action plan as attached.

18/24FC It was
RESOLVED (9/0/0) to confirm there are no conflicts of interest with the external auditor BDO LLP.

The clerk was thanked for her work on the accounts.

13. GENERAL POWER OF COMPETENCE

The general power of competence is a power which enables local authorities to do anything an individual can do providing it is within the law and providing the authority meets the eligibility criteria. Local councils must meet the following set criteria for eligibility: two thirds of councillors must have stood for election and the clerk must be qualified.

19/24FC It was
RESOLVED (9/0/0) that the eligibility criteria to use the general power of competence has been met by Tadley Town Council.

14. CHAIRMAN AND VICE-CHAIRMAN'S REPORTS

Chairman – Firstly can I thank Cllrs Meisner and Morrow and their helpers for their work on putting in a coronation garden by the Ambrose Allen Centre. I love the design and I look forward to seeing the fruits of their labours.

A vote of thanks is due to Churches Together in Tadley for organising the Tea on the Green Coronation event which was a huge success and very well attended and enjoyed. Many people gave their time and skills to make it a celebration to remember.

Thank you too to our lady volunteers who knitted all the lovely decorations on the coronation tree and hedges at the front of the office here.

Another vote of thanks goes to the Tadley Men's Shed for making 15 bat boxes which will shortly be appearing on trees on the Common. Thank you to Kelly Jones, our local bat expert for helping to make this happen.

Vice Chairman – Reported that Linda Mead had recently received an award for her work for Age Concern Tadley & District.

15. COMMITTEES

20/24FC It was
RESOLVED (9/0/0) to receive and approve the reports of the Highways and Planning Committee held on 27 March and 24 April 2023.

21/24FC It was

RESOLVED (9/0/0) to accept the recommendation **13/23RL** to accept the quotation of £9950 from G J Jones for a replacement ability whirl at Lowes Corner Play Area.

22/24FC It was

RESOLVED (9/0/0) to receive and approve the report of the Recreation and Leisure Committee held on 15 May 2023.

15. REPORTS

Reports were received from the following:

- a. Hampshire County Council – Cllr Mellor
- b. Basingstoke & Deane Borough Council – Cllrs Johnstone, Leeks and Slimin
- c. Representatives on external organisations:

LLC Meeting - Cllr Burdett reported: An interesting if long meeting.

In June there will be a public enquiry into the plan to build 37 homes at The Hollies in Mortimer. MoD/AWE/West Berkshire Emergency Planning and West Berkshire Planning will all be attending with lawyers and expert witnesses to defend the DEPZ. The plan is to block all development within the DEPZ and to look carefully at the implications of developments around the borderline.

Work has commenced on the post operative clean out of a former production building. The work will take many years to complete. Commissioning of the new assembly facility at AWE Burghfield is underway.

An intermediate level waste drum from AWE Aldermaston has been quarantined at Sellafield when it was found to contain a small amount of liquid. These drums should be dry. AWE, Sellafield and ONR are all investigating.

AWE is now moving towards being released from special measures.

Some LLC members had been allowed to witness part of the latest major site exercise.

We had an interesting presentation on flood alleviation and water sampling.

You will be pleased to hear that AWE is looking at investing in solar power and battery storage.

Barlows Park – Cllr Slimin reported that the AGM is in June. Lots of matches were played over the last weekend.

STANDING ORDER NO. 3D

23/24FC It was

RESOLVED (9/0/0) that the public and press be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the 1972 Local Government Act.

17. GOOD CITIZEN NOMINATION

Five nominations were received.

24/24FC It was

RESOLVED (9/0/0) to make five Good Citizen Awards.

The meeting closed at 8.23pm.

Signed:

Dated: 3 July 2023

Tadley Town Council
Unreconciled Bank Transactions Report

Bank: Bank Account Current (1200)

Account Balance: £4 107 72

Reconciled Balance: £5 500 00

Date	Name	Reference	Type	Payment	Receipt
19/04/2023		PAYE March	Other Payment	1 392 28	0 00
TOTAL				£1,392.28	£0.00
				BALANCE	-£1,392.28

BANK RECONCILIATION		
Bank Statement Balance	PREMIUM ACCOUNT	39131.65
Bank Statement Balance	CURRENT ACCOUNT	5500.00
	Less uncleared payments	1392.28
	TRUE BANK BALANCE	43239.37
Sage Accounts	PREMIUM ACCOUNT	39131.65
Sage Accounts	CURRENT ACCOUNT	4107.72
	TOTAL ON BALANCE SHEET	43239.37

From: 01/03/2023
To: 31/03/2023

Tadley Town Council
Receipts and Payments Day Book Report

01 Apr 2023
10:08

Receipt/Payment: Receipts Account: Bank Account Savings (1220)

Trx No	Type	Date	Name	Ref	Net	VAT	Total
4495	Other Receipt	02/03/2023		M J Sly Memorial	81 00	0 00	81 00
4496	Other Receipt	03/03/2023		Burial	152 00	0 00	152 00
4497	Customer Receipt	07/03/2023	Tadley Funeralcare				158 00
4567	Other Receipt	09/03/2023		nterest	35 59	0 00	35 59
4510	Other Receipt	10/03/2023		Admin recharges	200 00	0 00	200 00
4509	Customer Receipt	13/03/2023	Tadley Funeralcare				158 00
4525	Other Receipt	14/03/2023		Ash Brook Burial	152 00	0 00	152 00
4541	Other Receipt	15/03/2023		Bench section	705 00	0 00	705 00
4551	Other Receipt	16/03/2023		Bench section	705 00	0 00	705 00
4550	Other Receipt	17/03/2023		Bench section	705 00	0 00	705 00
4605	Other Receipt	20/03/2023		Titcombe memorial	59 00	0 00	59 00
4563	Other Receipt	27/03/2023		Ash Brook Memorial	81 00	0 00	81 00
4564	Other Receipt	27/03/2023		Ash Brook Burial	84 00	0 00	84 00
4606	Other Receipt	27/03/2023		Haven memorial	140 00	0 00	140 00
4574	Other Receipt	30/03/2023		Ash Brook burial	389 00	0 00	389 00
						TOTAL	£3,804.59

From: 01/03/2023
To: 31/03/2023

Tadley Town Council
Receipts and Payments Day Book Report

01 Apr 2023
10:11

Receipt/Payment: Payments Account: Bank Account Current (1200)

Trx No	Type	Date	Name	Ref	Net	VAT	Total
4485	Supplier Payment	01/03/2023	Kings D Y	Maint Cons			24 97
4487	Supplier Payment	01/03/2023	M&C Landscapes	SO			551 00
4492	Supplier Payment	02/03/2023	Elmdale Maintenance	Photocopier			7 67
4500	Other Payment	06/03/2023		PWLB	7 935 00	0 00	7 935 00
4483	Supplier Payment	07/03/2023	nty Cascade	DD			86 86
4503	Other Payment	07/03/2023		Advanced Motor Supplies	28 19	3 64	31 83
4489	Supplier Payment	08/03/2023	UK Fuels Ltd	DD			94 97
4512	Supplier Payment	10/03/2023	Turbary Allotment Charity	TAC Waste Gas Elec			569 00
4608	Supplier Payment	13/03/2023	M&C Landscapes	nstallation bench			90 00
4499	Supplier Payment	14/03/2023	Mainstream Digital	DD			39 97
4532	Supplier Payment	14/03/2023	Business Stream	DD			10 69
4507	Supplier Payment	15/03/2023	UK Fuels Ltd	DD			91 31
4494	Supplier Payment	16/03/2023	SGW Payroll	DD			38 88
4537	Supplier Payment	16/03/2023	CDS Group	Cemetery plan app			9 528 00
4553	Supplier Payment	17/03/2023	ntratest	NDT Lamp Posts			840 00
4429	Other Payment	20/03/2023		PAYE February	1 392 08	0 00	1 392 08
4524	Supplier Payment	21/03/2023	EE	DD			59 54
4554	Other Payment	21/03/2023		S Haines Newsletter	300 00	0 00	300 00
4558	Supplier Payment	22/03/2023	Canvas Spaces	Skatepark			66 923 47
4561	Supplier Payment	26/03/2023	NBM Engraving	Plaques			72 00
4556	Supplier Payment	27/03/2023	SAGE	DD			31 20
4585	Supplier Payment	27/03/2023	P S Electrical	PAT Testing			60 00
4527	Other Payment	28/03/2023		Wages March	3 949 99	0 00	3 949 99
4528	Other Payment	28/03/2023		Pension March	823 31	0 00	823 31
4570	Supplier Payment	28/03/2023	Gradwell	DD			45 79
4610	Supplier Payment	28/03/2023	Lloyds Bank	DD			15 00
4576	Supplier Payment	31/03/2023	CDS Group	Cemetery Planning App			300 00
4580	Supplier Payment	31/03/2023	Elmdale Maintenance	Photocopier			6 13
4612	Supplier Payment	31/03/2023	P Hiscock	Grounds Maint			165 00
						TOTAL	£94,083.66

Trx	Transaction Date	Date Entered	Contact	Type	Method	Currency	Reference	Money In (GBP £)	Money Out (GBP £)	Balance
							- Opening Balance: 01/03/2023			-60.00
4565	06/03/2023	27/03/2023		Bank Transfer	Electronic	GBP		20.00		-40.00
4566	17/03/2023	27/03/2023		Bank Transfer	Electronic	GBP		40.00		0.00
							TOTALS	60.00	0.00	
							- Closing Balance: 31/03/2023			0.00
							- Movement			60.00

Tadley Town Council
Unreconciled Bank Transactions Report

Bank: Bank Account Current (1200)

Account Balance: £4 013 41

Reconciled Balance: £5 500 00

Date	Name	Reference	Type	Payment	Receipt
19/05/2023		PAYE April	Other Payment	1 486 59	0 00
TOTAL				£1,486.59	£0.00
				BALANCE	-£1,486.59

BANK RECONCILIATION		
Bank Statement Balance	PREMIUM ACCOUNT	163887.63
Bank Statement Balance	CURRENT ACCOUNT	5500.00
	Less uncleared payments	1486.59
	TRUE BANK BALANCE	167901.04
Sage Accounts	PREMIUM ACCOUNT	163887.63
Sage Accounts	CURRENT ACCOUNT	4013.41
	TOTAL ON BALANCE SHEET	167901.04

From: 01/04/2023

To: 30/04/2023

Tadley Town Council
Receipts and Payments Day Book Report

29 Apr 2023

10:03

Receipt/Payment: Receipts Account: Bank Account Savings (1220)

Trx No	Type	Date	Name	Ref	Net	VAT	Total
4661	Other Receipt	05/04/2023		M J Sly Memorial	89 00	0 00	89 00
4625	VAT Payment	11/04/2023		VAT refund			33 212 33
4626	Other Receipt	11/04/2023		Castle Water refund	48 24	0 00	48 24
4658	Other Receipt	11/04/2023		Lloyds interest	30 38	0 00	30 38
4666	Other Receipt	17/04/2023		Ash Brook Burial	940 00	0 00	940 00
4643	Customer Receipt	19/04/2023	Tadley Funeralcare				168 00
4644	Other Receipt	19/04/2023		Ash Brook Memorial	59 00	0 00	59 00
4652	Other Receipt	21/04/2023		BDBC Precept GCG LG	128 207 78	0 00	128 207 78
4667	Other Receipt	21/04/2023		M J Sly Memorial	154 00	0 00	154 00
4668	Other Receipt	25/04/2023		M J Sly Memorial	154 00	0 00	154 00
4669	Other Receipt	28/04/2023		LAM T Property Fund	488 03	0 00	488 03
						TOTAL	£163,550.76

Receipts and Payments Day Book Report

Receipt/Payment: Payments Account: Bank Account Current (1200)

Trx No	Type	Date	Name	Ref	Net	VAT	Total
4599	Supplier Payment	01/04/2023	HALC	HALC/NALC fees			1 735 96
4600	Supplier Payment	01/04/2023	M&C Landscapes	SO			551 00
4601	Supplier Payment	01/04/2023	P S Electrical	PAT testing			12 00
4598	Supplier Payment	03/04/2023	Basingstoke & Deane Borough Council	DD			165 44
4604	Supplier Payment	03/04/2023	Basingstoke & Deane Borough Council	DD			193 15
4616	Supplier Payment	03/04/2023	Kings D Y	Maint Cons			72 28
4618	Supplier Payment	03/04/2023	M&C Landscapes	Grass Cutting			700 80
4603	Supplier Payment	05/04/2023	UK Fuels Ltd	DD			103 14
4602	Supplier Payment	10/04/2023	nty Cascade	DD			86 86
4624	Supplier Payment	11/04/2023	CCM	CCM Membership			95 00
4620	Supplier Payment	12/04/2023	UK Fuels Ltd	DD			126 17
4631	Supplier Payment	13/04/2023	Canvas Spaces	Skatepark			26 922 22
4622	Supplier Payment	14/04/2023	Mainstream Digital	DD			46 09
4614	Supplier Payment	17/04/2023	SGW Payroll	DD			38 88
4529	Other Payment	19/04/2023		PAYE March	1 392 28	0 00	1 392 28
4651	Supplier Payment	19/04/2023	Do the Numbers Ltd	nternal audit fee			750 00
4633	Supplier Payment	21/04/2023	EE	DD			52 44
4657	Supplier Payment	22/04/2023	SAGE	DD			31 20
4676	Other Payment	24/04/2023		Grants88/23 89/23 90/23FC	27 370 00	0 00	27 370 00
4649	Supplier Payment	26/04/2023	UK Fuels Ltd	DD			88 51
4640	Other Payment	28/04/2023		Wages April	4 107 26	0 00	4 107 26
4641	Other Payment	28/04/2023		Pension April	823 31	0 00	823 31
4673	Supplier Payment	28/04/2023	Gradwell	DD			45 79
4675	Supplier Payment	28/04/2023	Lloyds Bank	DD			15 00
						TOTAL	£65,524.78

Tadley Town Council
Cashbook Report — Lloyds Bank Credit Card (1260)

Trx	Transaction Date	Date Entered	Contact	Type	Method	Currency	Reference	Money In (GBP £)	Money Out (GBP £)	Balance
							- Opening Balance: 01/04/2023			0.00
4663	04/04/2023	26/04/2023		Other Payment	Credit/Debit Card	GBP	Amazon GB190023639		11.88	-11.88
4664	10/04/2023	26/04/2023		Other Payment	Credit/Debit Card	GBP	Microsoft Subs		59.99	-71.87
4638	18/04/2023	18/04/2023		Other Payment	Credit/Debit Card	GBP	Rawlins (graffiti removal)		32.01	-103.88
4653	20/04/2023	20/04/2023		Other Payment	Credit/Debit Card	GBP	Graffiti Removal Ltd		83.70	-187.58
4665	21/04/2023	26/04/2023		Other Payment	Credit/Debit Card	GBP	Smart Green Shop		59.96	-247.54
							TOTALS	0.00	247.54	
							- Closing Balance: 30/04/2023			-247.54
							- Movement			-247.54

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 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) 2022/23

- 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 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 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 2023**.

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 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 or from www.ada.org.uk

Annual Internal Audit Report 2022/23

Tadley Town Council

<https://www.tadleytowncouncil.gov.uk>

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 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 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
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

18/01/2023

18/04/2023

Name of person who carried out the internal audit

Eleanor Greene ICPA

Signature of person who carried out the internal audit

Date

18/4/23

***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:

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 2023, that:

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

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

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

15/05/2023

and recorded as minute reference:

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

Chairman

Clerk

<https://www.tadleytowncouncil.gov.uk>

Section 2 – Accounting Statements 2022/23 for

Tadley Town Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	175,591	186,943	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	52,395	170,447	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	71,827	74,219	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	16,305	19,260	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	139,377	320,577	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	186,944	129,799	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	186,087	99,161	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	580,644	666,864	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	45,000	57,000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
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

Date

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

15/05/2023

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 2022/23

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 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 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 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 completion because:

External Auditor Name

External Auditor Signature

Date

Do the Numbers Limited

19th April 2023

Nicki Barry, Clerk
Tadley Town Council

Dear Nicki,

Subject: Review of matters arising from interim Internal Audit for 31 March 2023

Following my visit 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 2023](#)

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>	
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.
GPC	After the date of the current elections, the council will again be eligible for GPC	This may have little impact day to day, but adds flexibility
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 Accounting software used by the council has no capacity for budgeting, budget comparisons or forward budgeting. The budget is therefore based on a spreadsheet.	The council should look at 'add ons' that will allow proper budget functionality to be linked to the live accounting data.
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>	
	The records of the council comply	with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset investment sales	The council is currently selling some of its fixed asset investment. The notice window for this has now been widened to six months.	It may be that the funds will be available sooner than the six months, but cash reserves should be monitored at all times.

<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	with this test
<i>J</i>	<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
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
DPI forms	After the election date, all new members should complete their forms.	Please ensure that the website links are updated.
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
<i>O</i>	<i>Trust funds</i>	
	The records of the council comply	with this test
<i>P</i>	<i>Borrowing</i>	
	The records of the council comply	with this test

Please find enclosed my invoice for the agreed fee.

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

[REDACTED]

Action Plan - Matters Arising From Audit.

CONTROL AREA	MATTER ARISING	RECOMMENDED ACTION	ACTION TAKEN
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 clearly continue to record such
GPC	After the date of the current elections the council will again be eligible for GPC	This may have little impact day to day but adds flexibility	This may have little impact day to day but adds flexibility
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	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 so date no suitable 'add ons' have been found
Asset investment sales	The council is currently selling some of its fixed asset investment the notice window for this has now been widened to six months	It may be that the funds will be available sooner than the six months but cash reserves should be monitored at all times	Cash reserves will be monitored at all times
DP forms	After the election date all new members should complete their forms	Please ensure that the website links are updated	All members asked to submit new forms to Basingstoke & Deane Borough Council