West Ilsley Parish Council

Correspondence Address: Wilkins Centre, Burrell Road, Compton, Newbury, RG20 6NP
Meeting address: West Ilsley Village Hall, Main Street, West Ilsley, RG20 7AJ
Clerk@WestIlsley.org

To: All Members of West Ilsley Parish Council
All Councillors are hereby summoned to attend the following meeting.
Please inform the Clerk if you are unable to attend.

Notice of Meeting

MEETING: Full Council
DATE & TIME: Tuesday 20th May 2025 at 7:00 pm
PLACE: West Ilsley Village Hall, Main Street, West Ilsley, RG20 7AJ

S. Marshman
Dr. S. Marshman, PSLCC, Clerk to the Council 14th May 2025

Agenda

1. To elect the Chair of the Council for 2025/26 and confirm their declaration of acceptance of office

2. To elect the Deputy Chair of the Council for 2025/26 and confirm their declaration of acceptance of office

3. To receive apologies for absence from Council Members and consider their acceptance

4. To receive any declarations of Disclosable Pecuniary Interests, Other Registerable Interests or Non-Registerable Interests and to consider any Requests for Dispensation from Members declaring a Disclosable Pecuniary Interest
   N.B. Councillors should confirm the category of interest that is being declared.

5. To receive:
   5.1 Questions or comments from members of the public regarding items on the agenda
   5.2 Representations from any member who has declared an Other Registerable Interest or Non-Registerable Interest

6. To approve the Minutes of the Parish Council Meeting held on 1st May 2025

7. To discuss any matters arising from the Minutes of the previous meeting

8. To receive a report from the District Councillor

9. To consider co-opting to fill one vacancy

10. To receive an update on planning application responses and decisions

11. Finance:
    11.1 To consider approving the payments listed on the Finance Report
    11.2 To note the most recent bank reconciliation
    11.3 To receive any reports from the Internal Controller
    11.4 To receive the most recent Quarterly Budget Report *(where applicable)*

12. To consider the appointment of any new committees in accordance with standing order 4

13. To review the Staffing Committee Terms of Reference

14. To consider appointing councillors to the Staffing Committee *(3 members)* and the Disciplinary/Grievance Committee *(the remaining 3 members of the council – this committee will only meet if required) – see current committee membership*

15. To review the Scheme of Delegation for staff, committees and other local authorities

16. To review the inventory of land and assets including buildings and office equipment

17. Policies: To review and/or update the following policies:
    17.1 Standing Orders - *update*
    17.2 Financial Regulations - *update*
    17.3 Complaints Procedure - *review*
    17.4 Freedom of Information - *review*
    17.5 Publication Scheme - *review*
    17.6 Press and Media Policy - *review*
    17.7 Code of Conduct - *review*
    17.8 Internal Controls Policy and Procedure - *review*

18. To review the council's and/or staff subscriptions to other bodies

19. To determine the time and place of ordinary meetings of the full council up to and including the next annual meeting of the full council

20. To consider Parish Council responsibilities and representation on outside bodies, including arrangements for reporting back

21. To consider the Risk Assessment for 2025/26

22. To confirm the arrangements for insurance cover in respect of all insured risks

23. To review the feedback from our internal auditors on the 2024/25 audit and consider any actions required – *see page 4 of the AGAR and the detailed internal audit report*

24. Certificate of Exemption 2024/25: To consider completing the Certificate of Exemption for expenditure under £25,000 and ensure it is signed and dated by the Responsible Finance Officer and the person presiding at the meeting – *see page 3 of the AGAR*

25. Annual Governance Review 2024/25: To consider, approve, and sign and date the Annual Governance Statement (Annual Governance and Accountability Return) – *see page 5 of the AGAR*

26. Accounting Statements 2024/25: To consider, approve, and sign and date the Accounting Statements (Annual Governance and Accountability Return) – *see page 6 of the AGAR*

27. To appoint an internal auditor and agree on the scope of audit for the 2024/25 audit

28. To consider accepting responsibility for issuing Stage 1 and 2 Nuisance and Obstruction Letters – *see information*

29. To consider setting up a separate gov.uk website for the Parish Council while continuing to fund the village website – *see report*

30. To receive an update on flooding

31. To receive an update on WIRSA

32. To receive an update on the Village Hall

33. To receive an update on speeding

34. To discuss matters for future consideration or for information

Supporting Documents

Agenda Item 2: Declarations of Interests

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

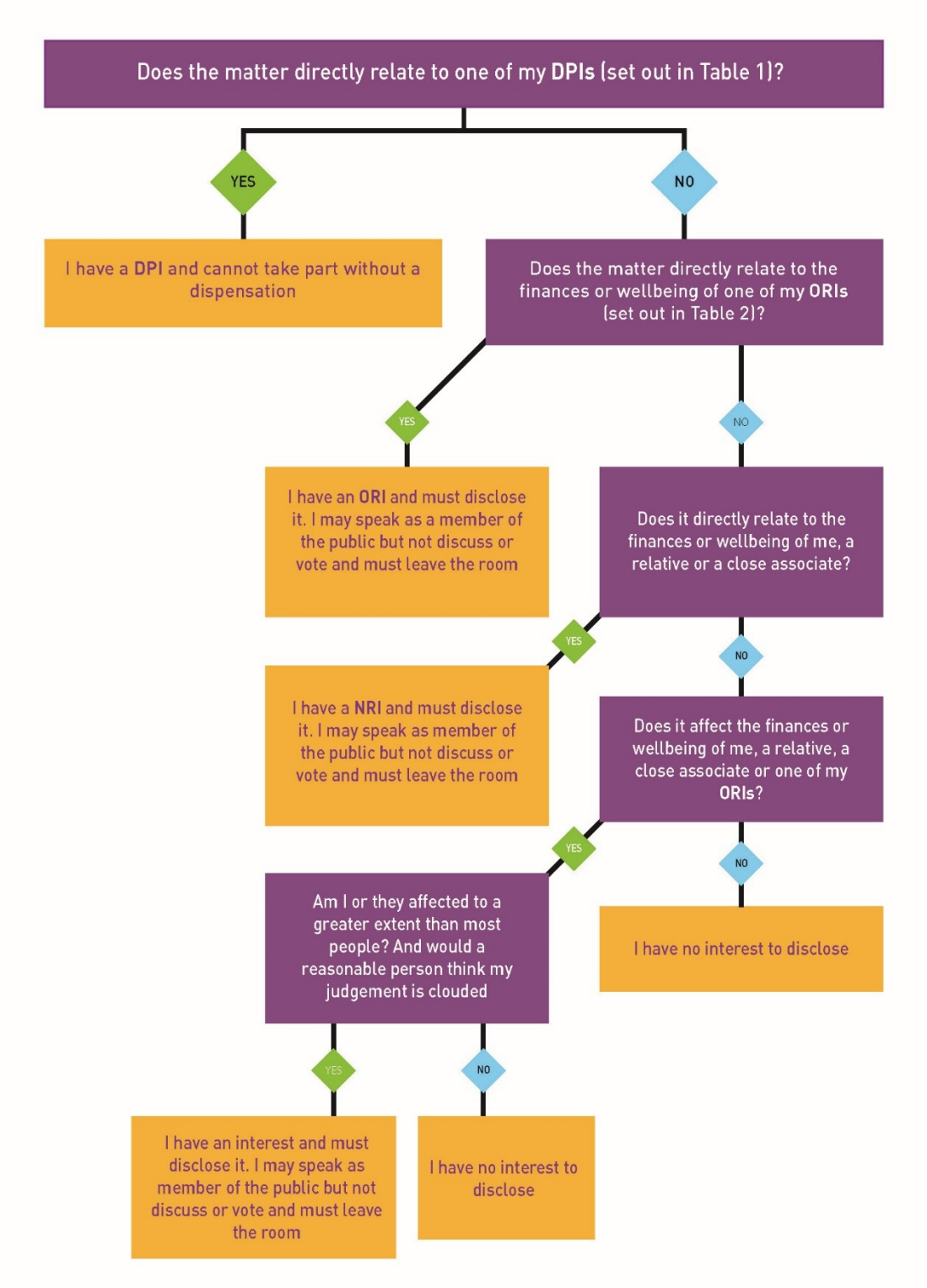


Table 1: Disclosable Pecuniary Interests

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and* property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer
Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or

	(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one-hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

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

Table 2: Other Registerable Interest

You must register as an Other Registerable Interest:

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

Agenda Item 7: To consider the following planning applications and to receive an update on planning application responses and decisions

West Ilsley Parish Council has responded to the following planning applications using delegated powers since the previous meeting:

Application Reference	Location	Proposed Work	Parish Council Response
None			

West Berkshire District Council has confirmed the following decisions since the previous meeting:

Application Reference	Location	Proposed Work	Decision
None			

Agenda Item 8: Finance

Finance Report

Status at last bank reconciliation 30th April 2025	
Account	**Amount**
Lloyds Current	£10,051.39
Lloyds Savings	£37,835.51
Total	**£47,886.90**

Income	**Amount**
Precept	£5,500.00
Total	**£5,500.00**

Payments to be approved			
Date	**Payee**	**Payment Detail**	**Amount**
20-May-25	West Ilsley Village Hall	Hall hire 24/25	£157.50
20-May-25	Playsafety Limited	Annual play area inspection	£96.00
20-May-25	Heelis & Lodge	Internal audit 24/25	£130.00
20-May-25	Berkshire Association of Local Councils	Membership 25/26	£80.97
20-May-25	Clear Insurance Management Ltd	Insurance 25/26	£696.52
		Total	**£1,160.99**

Transfers			
Date	**From Account**	**To Account**	**Amount**
13-May-25	Current	Savings	£3,500.00
		Total	**£3,500.00**

Bank Reconciliation – to 30th April 2025

West Ilsley Parish Council - Bank Reconciliation			
Apr-25			
	Lloyds Current	**Lloyds Savings**	**Total**
Opening Cash Account Balance - 1st Apr 2025	**£4,828.67**	**£37,804.44**	**£42,633.11**
Add: Receipts in the month	£6,033.44	£31.07	£6,064.51
Less: Payments in the month	(£810.72)	£0.00	(£810.72)
Transfers	£0.00	£0.00	£0.00
Closing Cash Account Balance - 30th Apr 2025	**£10,051.39**	**£37,835.51**	**£47,886.90**
Closing Balance of Bank Account - 30th Apr 2025	**£10,051.39**	**£37,835.51**	**£47,886.90**
Add: Receipts not banked	£0.00	£0.00	£0.00
Less: Payments not Completed	£0.00	£0.00	£0.00
Net Balances - 30th Apr 2025	**£10,051.39**	**£37,835.51**	**£47,886.90**
List of Receipts not Banked - 30th Apr 2025			
Item		**Amount**	
None			
	Total	£0.00	
List of Payments not Completed - 30th Apr 2025			
Item		**Amount**	
None			
	Total	£0.00	

Quarterly Budget Report – to 31st March 2025

	Q1	Q2	Q3	Q4		24/25 Total		Budget	%
Income									
Precept	£5,350.00	£0.00	£5,350.00	£0.00		£10,700.00		£10,700.00	100.0%
Grants & Donations	£0.00	£0.00	£0.00	£0.00		£0.00		£0.00	
Interest	£101.99	£90.63	£84.50	£94.10		£371.22		£150.00	247.5%
Other	£0.00	£0.00	£0.00	£0.00		£0.00		£0.00	
Total Income	**£5,451.99**	**£90.63**	**£5,434.50**	**£94.10**		**£11,071.22**		**£10,850.00**	**102.0%**
Expenditure									
Administration									
Subscriptions/Fees	£74.95	£0.00	£73.35	£47.00		£195.30		£190.00	102.8%
Insurance	£589.70	£0.00	£0.00	£0.00		£589.70		£570.00	103.5%
Audit fees	£0.00	£170.00	£0.00	£0.00		£170.00		£190.00	89.5%
Office Equipment/Stationery	£0.00	£0.85	£0.00	£0.00		£0.85		£20.00	4.3%
Training	£8.75	£0.00	£36.00	£0.00		£44.75		£150.00	29.8%
Staffing Costs/Expenses	£99.60	£116.25	£115.35	£113.55		£444.75		£430.00	103.4%
Meeting Rental	£0.00	£130.00	£0.00	£0.00		£130.00		£120.00	108.3%
Software Fees	£0.00	£0.00	£0.00	£0.00		£0.00		£0.00	
Website	£39.97	£29.97	£29.97	£29.97		£129.88		£90.00	144.3%
Email Hosting	£0.00	£0.00	£152.50	£0.00		£152.50		£60.00	254.2%
Election Fees	£0.00	£0.00	£0.00	£0.00		£0.00		£0.00	
Total Administration	**£812.97**	**£447.07**	**£407.17**	**£190.52**		**£1,857.73**		**£1,820.00**	**102.1%**
Playground									
Annual Inspection	£78.00	£0.00	£0.00	£0.00		£78.00		£100.00	78.0%
Maintenance	£0.00	£30.82	£0.00	£1,290.00		£1,320.82		£1,000.00	132.1%
Playground Total	**£78.00**	**£30.82**	**£0.00**	**£1,290.00**		**£1,398.82**		**£1,100.00**	**127.2%**
Village Maintenance									
Defibrillator	£0.00	£0.00	£0.00	£0.00		£0.00		£100.00	0.0%
Mower Service	£211.58	£0.00	£0.00	£0.00		£211.58		£150.00	141.1%
Flood Mitigation	£0.00	£0.00	£0.00	£0.00		£0.00		£1,210.00	0.0%
Tree Works	£0.00	£350.00	£0.00	£375.00		£725.00		£500.00	145.0%
Other	£0.00	£0.00	£0.00	£0.00		£0.00		£50.00	0.0%
Village Maintenance Total	**£211.58**	**£350.00**	**£0.00**	**£375.00**		**£936.58**		**£2,010.00**	**46.6%**
Staff Employment Costs	**£1,014.24**	**£1,014.24**	**£1,146.40**	**£1,104.42**		**£4,279.30**		**£4,800.00**	**89.2%**
Other									
Donation to Library Service	£0.00	£0.00	£130.00	£0.00		£130.00		£130.00	100.0%
Other	£0.00	£0.00	£0.00	£0.00		£0.00		£0.00	
Other Total	**£0.00**	**£0.00**	**£130.00**	**£0.00**		**£130.00**		**£130.00**	**100.0%**

Total Expenditure	**£2,116.79**	**£1,842.13**	**£1,683.57**	**£2,959.94**		**£8,602.43**		**£9,860.00**	**87.2%**
Surplus/Deficit for Quarter/Year	**£3,335.20**	**-£1,751.50**	**£3,750.93**	**-£2,865.84**		**£2,468.79**			
Cash Balance at End of Quarter	**£43,969.04**	**£42,135.38**	**£45,837.95**	**£42,633.11**					

Agenda Item 14: To consider appointing councillors to the Staffing Committee (3 members) and the Disciplinary/Grievance Committee (the remaining 3 members of the council – this committee will only meet if required)

The current membership is as follows:

Committee	**Membership**
Staffing	Tim Pearey Alan Bloor Jonny Rayfield
Disciplinary/Grievance	Katy Morris Rachel Hudson Vacant

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

Asset	Location	Acquisition Date	Purchase Price / Nominal Value	Insured	Insurance Value	Notes
Cricket Pavilion		1988	£1.00	No		Maintained and insured by WICC
Play equipment	Recreation Ground		£20,027.00	Yes	£24,877.39	
Gazebo	By the pond		£6,688.00	Yes	£8,308.65	
War Memorial	Churchyard		£5,835.00	Yes	£7,249.29	
Troy seat	Lay-by		£515.00	Yes	£639.72	
Brigadier Gerald seat	Outside the Churchyard		£283.00	Yes	£351.85	
Noticeboard x2			£103.00	Yes	£127.95	
Lawn mower			£656.00	Yes	£639.72	
Tennis Court surface	Recreation Ground		£2,575.00	Yes	£3,198.60	
Tennis Court posts	Recreation Ground		£515.00	Yes	£639.72	
Tennis Court net	Recreation Ground		£175.00	Yes	£271.50	
Heavy duty benches x2	Recreation Ground		£2,976.00	Yes	£1,011.62	
Rugby/Football Goals x2	Recreation Ground		£864.00	Yes	£3,484.50	
Tennis Court bench	Recreation Ground		£318.00	Yes		
Tennis court fencing, gate and other associated equipment	Recreation Ground			Yes	£9,004.07	
Salt bin	The Maltings		£100.00	No		
Laptop	Clerk		£399.99	Yes	£399.99	
Cricket Nets	Recreation Ground	Aug-21	£33,333.00	Yes	£33,333.00	
Dog bins x3	Recreation Ground	Oct-21	£286.17	Yes	£286.17	
Litter bin	Play area, Recreation Ground	Jan-22	£226.95	Yes	£226.95	
Jubilee Plaque (Queen's Green Canopy)	Clerk	Mar-22	£120.82	Yes	£120.82	

Speed Indicator Device		Mar-22	£2,690.00	Yes	£2,690.00	
Defibrillator	Village Hall		£1.00	Yes	£1,500.00	
Fencing around Play Area	Recreation Ground	Nov-22	£3,800.00	Yes	£3,800.00	
		Total	**£82,488.93**		**£102,161.51**	

Agenda Item 17: Policies: To review and/or update the following policies:

17.1 Standing Orders

Rules of debate at meetings

a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the Chair of the meeting.

b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.

c A motion on the agenda that is not moved by its proposer may be treated by the Chair of the meeting as withdrawn.

d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.

e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.

f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.

g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the Chair of the meeting, is expressed in writing to the Chair.

h A councillor may move an amendment to their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.

i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the Chair of the meeting.

j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chair of the meeting.

k One or more amendments may be discussed together if the Chair of the meeting considers this expedient but each amendment shall be voted upon separately.

l A councillor may not move more than one amendment to an original or substantive motion.

m The mover of an amendment has no right of reply at the end of debate on it.

n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.

o Unless permitted by the Chair of the meeting, a councillor may speak once in the debate on a motion except:

i. to speak on an amendment moved by another councillor;

ii. to move or speak on another amendment if the motion has been amended since they last spoke;

iii. to make a point of order;

iv. to give a personal explanation; or

v. to exercise a right of reply.

p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which they consider has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.

q A point of order shall be decided by the Chair of the meeting and their decision shall be final.

r When a motion is under debate, no other motion shall be moved except:

i. to amend the motion;

ii. to proceed to the next business;

iii. to adjourn the debate;

iv. to put the motion to a vote;

v. to ask a person to be no longer heard or to leave the meeting;

vi. to refer a motion to a committee or sub-committee for consideration;

vii. to exclude the public and press;

viii. to adjourn the meeting; or

ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.

s Before an original or substantive motion is put to the vote, the Chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.

t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed three minutes without the consent of the Chair of the meeting.

Disorderly conduct at meetings

a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the Chair of the meeting shall request such person(s) to moderate or improve their conduct.

b If person(s) disregard the request of the Chair of the meeting to moderate or improve their conduct, any councillor or the Chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.

c If a resolution made under standing order 2(b) is ignored, the Chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

Meetings generally

Full Council meetings ●
Committee meetings ●
Sub-committee meetings ●

● a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**

● b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**

● c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting.**

● d **Meetings shall be open to the public unless their presence is prejudicial to the public**
● **interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**

e Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.

f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed 12 minutes unless directed by the Chair of the meeting.

g Subject to standing order 3(f), a member of the public shall not speak for more than 3 minutes.

h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The Chair of the meeting may direct that a written or oral response be given.

i A person shall raise their hand when requesting to speak and stand when speaking

(except when a person has a disability or is likely to suffer discomfort). The Chair of the meeting may at any time permit a person to be seated when speaking.

j A person who speaks at a meeting shall direct their comments to the Chair of the meeting.

k Only one person is permitted to speak at a time. If more than one person wants to speak, the Chair of the meeting shall direct the order of speaking.

l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To "report" means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**

m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**

n **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**

o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in their absence be done by, to or before the Deputy Chair of the Council (if there is one).**

p **The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Deputy Chair of the Council (if there is one) if present, shall preside. If both the Chair and the Deputy Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**

q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**

r **The Chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise their casting vote whether or not they gave an original vote.**

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.

s **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave their vote for or against that question.** Such a request shall be made before moving on to the next item of

business on the agenda.

t The minutes of a meeting shall include an accurate record of the following:

i. the time and place of the meeting;

ii. the names of councillors who are present and the names of councillors who are absent;

iii. interests that have been declared by councillors and non-councillors with voting rights;

iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;

v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;

vi. if there was a public participation session; and

vii. the resolutions made.

u **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on their right to participate and vote on that matter.**

v **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**

See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.

w **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.

x A meeting shall not exceed a period of 2 hours.

Committees and sub-committees

a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**

b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**

c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**

d The Council may appoint standing committees or other committees as may be necessary, and:

i. shall determine their terms of reference;

ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;

iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;

iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;

v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 3 days before the meeting that they are unable to attend;

vi. shall, after it has appointed the members of a standing committee, appoint the Chair of the standing committee;

vii. shall permit a committee other than a standing committee, to appoint its own Chair at the first meeting of the committee;

viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;

ix. shall determine if the public may participate at a meeting of a committee;

x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;

xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and

xii. may dissolve a committee or a sub-committee.

Ordinary council meetings

a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**

b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**

c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**

d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**

e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Deputy Chair (if there is one) of the Council.**

f **The Chair of the Council, unless they have resigned or become disqualified, shall continue in office and preside at the annual meeting until their successor is elected at the next annual meeting of the Council.**

g **The Deputy Chair of the Council, if there is one, unless they resign or become disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**

h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**

i **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. They may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**

j Following the election of the Chair of the Council and Deputy Chair (if there is one) of the Council at the annual meeting, the business shall include:

i. **In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the Council resolves for this to be done at a later date;**

ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;

iii. Receipt of the minutes of the last meeting of a committee;

iv. Consideration of the recommendations made by a committee;

v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;

vi. Review of the terms of reference for committees;

vii. Appointment of members to existing committees;

viii. Appointment of any new committees in accordance with standing order 4;

ix. Review and adoption of appropriate standing orders and financial regulations;

x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.

xi. Review of representation on or work with external bodies and arrangements for reporting back;

xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;

xiii. Review of inventory of land and other assets including buildings and office equipment;

xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;

xv. Review of the Council's and/or staff subscriptions to other bodies;

xvi. Review of the Council's complaints procedure;

xvii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);

xviii. Review of the Council's policy for dealing with the press/media;

xix. Review of the Council's employment policies and procedures;

xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.

xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

Extraordinary meetings of the council, committees and sub-committees

a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**

b **If the Chair of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**

c The Chair of a committee may convene an extraordinary meeting of the committee at any time.

d If the Chair of a committee does not call an extraordinary meeting within seven days of having been requested to do so by two members of the committee, any two members of the committee may convene an extraordinary meeting of the committee.

Previous resolutions

a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least four councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation

of a committee or a sub-committee.

b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

Voting on appointments

a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the Chair of the meeting.

Motions for a meeting that require written notice to be given to the proper officer

a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.

b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least five clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.

c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.

d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least five clear days before the meeting.

e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the Chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.

f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.

g Motions received shall be recorded and numbered in the order that they are received.

h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

Motions at a meeting that do not require written notice

a The following motions may be moved at a meeting without written notice to the Proper Officer:

i. to correct an inaccuracy in the draft minutes of a meeting;

ii. to move to a vote;

iii. to defer consideration of a motion;

iv. to refer a motion to a particular committee or sub-committee;

v. to appoint a person to preside at a meeting;

vi. to change the order of business on the agenda;

vii. to proceed to the next business on the agenda;

viii. to require a written report;

ix. to appoint a committee or sub-committee and their members;

x. to extend the time limits for speaking;

xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;

xii. to not hear further from a councillor or a member of the public;

xiii. to exclude a councillor or member of the public for disorderly conduct;

xiv. to temporarily suspend the meeting;

xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);

xvi. to adjourn the meeting; or

xvii. to close the meeting.

Management of information

See also standing order 20.

a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**

b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**

c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**

d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

Draft minutes

Full Council meetings ●
Committee meetings ●
Sub-committee meetings ●

a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.

b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).

c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the Chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.

d If the Chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

"The Chair of this meeting does not believe that the minutes of the meeting of the ( ) held on [date] in respect of ( ) were a correct record but this view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings."

● ● ● e **If the Council's gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**

f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which

approved minutes exist shall be destroyed.

Code of conduct and dispensations
See also standing order 3(u).

a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.

b Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.

c Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.

d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.

e A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or committee or sub-committee for which the dispensation is required and that decision is final.

f A dispensation request shall confirm:

i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;

ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;

iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and

iv. an explanation as to why the dispensation is sought.

g Subject to standing orders 13(d) and (f), a dispensation request shall be considered [by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required] OR [at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required].

h A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:

i. without the dispensation the number of persons prohibited from participating in the

particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;

ii. granting the dispensation is in the interests of persons living in the Council's area; or

iii. it is otherwise appropriate to grant a dispensation.

Code of conduct complaints

a Upon notification by the Principal Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against them. Such action excludes disqualification or suspension from office.

b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chair of Council of this fact, and the Chair shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined and the Council has agreed what action, if any, to take in accordance with standing order 14(d).

c The Council may:

i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;

ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;

d **Upon notification by the District or Unitary Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.**

Proper officer

a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.

b The Proper Officer shall:

i. **at least three clear days before a meeting of the council, a committee** or a sub-committee**,**

- **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**

- **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the**

Council convened by councillors is signed by them).

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;

ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least five days before the meeting confirming their withdrawal of it;

iii. **convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;**

iv. **facilitate inspection of the minute book by local government electors;**

v. **receive and retain copies of byelaws made by other local authorities;**

vi. hold acceptance of office forms from councillors;

vii. hold a copy of every councillor's register of interests;

viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;

ix. liaise, as appropriate, with the Council's Data Protection Officer (if there is one);

x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;

xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);

xii. arrange for legal deeds to be executed;
(*see also standing order 23);*

xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;

xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;

xv. refer a planning application received by the Council to the Chair or in their absence the Deputy Chair (if there is one) of the Council within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Council;

xvi. manage access to information about the Council via the publication scheme; and

xvii. retain custody of the seal of the Council (if there is one) which shall not be used without

a resolution to that effect.
(s*ee also standing order 23).*

Responsible financial officer

a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

Accounts and accounting statements

a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".

b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.

c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:

i. the Council's receipts and payments (or income and expenditure) for each quarter;

ii. the Council's aggregate receipts and payments (or income and expenditure) for the year to date;

iii. the balances held at the end of the quarter being reported and

which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:

i. each councillor with a statement summarising the Council's receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and

ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.

e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

Financial controls and procurement

a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:

   i. the keeping of accounting records and systems of internal controls;

   ii. the assessment and management of financial risks faced by the Council;

   iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;

   iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and

   v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.

b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.

c. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:

   i. a specification for the goods, materials, services or the execution of works shall be drawn up;
   ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
   iii. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
   iv. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
   v. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.

d. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

e. **Where the value of a contract is likely to exceed the threshold specified by the Government from time to time, the Council must consider whether the contract is subject to the requirements of the current procurement legislation and, if so, the Council must comply with procurement rules. NALC's procurement guidance contains further details.**

Handling staff matters

a A matter personal to a member of staff that is being considered by a meeting of the Council is

subject to standing order 11.

b Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the Chair or, if they is not available, the Deputy Chair (if there is one) of absence occasioned by illness or other reason and that person shall report such absence to the Council at its next meeting.

c The Chair or in their absence, the Deputy Chair shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Clerk. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by the Council.

d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the Chair or in their absence, the Deputy Chair in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Council.

e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the Clerk relates to the Chair or Deputy Chair, this shall be communicated to another member of the Council, which shall be reported back and progressed by resolution of the Council.

f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.

g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

Responsibilities to provide information
See also standing order 21.

a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**

b. **The Council shall publish information in accordance with the requirements of the Smaller Authorities (Transparency Requirements) (England) Regulations 2015.**

Responsibilities under data protection legislation

Below is not an exclusive list. See also standing order 11.

a The Council may appoint a Data Protection Officer.

b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data.**

c **The Council shall have a written policy in place for responding to and managing a personal data breach.**

d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**

e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**

f **The Council shall maintain a written record of its processing activities.**

Relations with the press/media

a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

Execution and sealing of legal deeds

See also standing orders 15(b)(xii) and (xvii).

a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.

b **Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

Communicating with district and county or unitary councillors

a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the District Council representing the area of the Council.

b Unless the Council determines otherwise, a copy of each letter sent to the District and County Council OR Unitary Council shall be sent to the ward councillor(s) representing the area of the Council.

Restrictions on councillor activities

a. Unless duly authorised no councillor shall:

i. inspect any land and/or premises which the Council has a right or duty to inspect; or

ii. issue orders, instructions or directions.

Standing orders generally

a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.

b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least two thirds of the councillors to be given to the Proper Officer in accordance with standing order 9.

c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.

d The decision of the Chair of a meeting as to the application of standing orders at the meeting shall be final.

17.2 Financial Regulations

General

1.1 These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.

1.2 Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.

1.3 Wilful breach of these regulations by an employee may result in disciplinary proceedings.

1.4 In these Financial Regulations:

- Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
- "Approve" refers to an online action, allowing an electronic transaction to take place.
- "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
- 'Proper practices' means those set out in *The Practitioners' Guide*
- *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
- 'Must' and **bold text** refer to a statutory obligation the council cannot change.
- 'Shall' refers to a non-statutory instruction by the council to its members and staff.

1.5 The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;

- acts under the policy direction of the council;
- administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines on behalf of the council its accounting records and control systems;

- ensures the accounting control systems are observed;
- ensures the accounting records are kept up to date;
- seeks economy, efficiency and effectiveness in the use of council resources; and
- produces financial management information as required by the council.

1.6 **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7 In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £5,000.

Risk management and internal control

2.1 **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2 The Clerk shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3 When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4 **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5 **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**

- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6 At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall complete the Internal Controls Checklist as adopted in the Internal Controls Policy and Procedure as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.

2.7 Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

Accounts and audit

3.1 All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

3.2 **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
- **a record of the assets and liabilities of the council;**

3.3 The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.

3.4 The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.

3.5 **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices**.

3.6 **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.

3.7 The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8 The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council

3.9 Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10 For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11 The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local

Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12 The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

Budget and precept

4.1 **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2 Budgets for salaries and wages, including employer contributions shall be reviewed by the Staffing Committee at least annually in October for the following financial year, and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council. The RFO will inform committees of any salary implications before they consider their draft their budgets.

4.3 No later than November each year, the RFO shall prepare a draft budget with detailed estimates of all receipts and payments for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4 Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.

4.5 Each committee (if any) shall review its draft budget and submit any proposed amendments to the council not later than the end of October each year.

4.6 The draft budget with any committee proposals and forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the council.

4.7 Having considered the proposed budget and forecast, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.

4.8 **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**

4.9 The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.

4.10 The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

4.11 Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

Procurement

5.1 **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

5.2 The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

5.3 Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4 ~~**For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**~~

For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.

5.5 Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:

5.6 For contracts estimated to exceed £60,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.

5.7 ~~**For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation[1] regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**~~

For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.

5.8 For contracts greater than £3,000 excluding VAT the Clerk shall seek at least 3 fixed-price quotes;

5.9 where the value is between £500 and £3,000 excluding VAT, the Clerk shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.

5.10 For smaller purchases, the clerk shall seek to achieve value for money.

5.11 ~~**Contracts must not be split into smaller lots to avoid compliance with these rules.**~~

Contracts must not be split to avoid compliance with these rules.

5.12 The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

i. specialist services, such as legal professionals acting in disputes;
ii. repairs to, or parts for, existing machinery or equipment;
iii. works, goods or services that constitute an extension of an existing contract;
iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13 When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.

5.14 The council shall not be obliged to accept the lowest or any tender, quote, or estimate.

5.15 Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £500 excluding VAT.

[1] ~~The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.~~

- the Clerk, in consultation with the Chair of the Council for any items below £2,000 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT
- the council for all items over £5,000;

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

5.16 No individual member, or informal group of members may issue an official order unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.

5.17 No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.

5.18 In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

5.19 No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.

5.20 An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.21 Any ordering system can be misused and access to them shall be controlled by the RFO.

Banking and payments

6.1 The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Lloyds Bank. The arrangements shall be reviewed annually for security and efficiency.

6.2 The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

6.3 All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading, and verified to confirm that the work, goods or services were received, checked, and represent expenditure previously authorised by the council before being certified by the RFO.

6.4 Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

6.5 All payments shall be made by online banking, in accordance with a resolution of the council, or duly delegated committee, or a delegated decision by an officer, unless the council resolves to use a different payment method.

6.6 For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.

6.7 A list of such payments shall be reported to the next appropriate meeting of the council for information only.

6.8 The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:

i. any payments of up to £500 excluding VAT, within an agreed budget.

ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.

iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of the council, where the Clerk certifies that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.

6.9 The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

Electronic payments

7.1 Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.

7.2 All authorised signatories shall have access to view the council's bank accounts online.

7.3 No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

7.4 The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.

7.5 In the prolonged absence of the Service Administrator, an authorised signatory shall set up any payments due before the return of the Service Administrator.

7.6 Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.

7.7 Evidence shall be retained showing which members approved the payment online.

7.8 A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.

7.9 With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.

7.10 Payment may be made by BACS or CHAPS by resolution of the council provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

7.11 Account details for suppliers may only be changed upon written notification by the supplier verified by two of the Clerk and a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

7.12 Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.13 Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

Cheque payments

8.1 Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members.

8.2 A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3 To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

8.4 Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council or committee meeting. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

Payment cards

9.1 Any Debit Card issued for use will be specifically restricted to the Clerk/RFO and will also be restricted to a single transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.

9.2 Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and any balance shall be paid in full each month.

9.3 Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.

Petty Cash

10.1 The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

Payment of salaries and allowances

11.1 As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.

11.2 Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.

11.3 Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council or relevant committee.

11.4 Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions, and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5 Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6 Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the Internal Controller to ensure that the correct payments have been made.

11.7 Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8 Before employing interim staff, the council must consider a full business case.

Loans and investments

12.1 Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2 Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

12.3 The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must written be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4 All investment of money under the control of the council shall be in the name of the council.

12.5 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6 Payments in respect of short-term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

Income

13.1 The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

13.2 The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

13.3 Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4 All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5 Personal cheques shall not be cashed out of money held on behalf of the council.

13.6 Any repayment claim under section 33 of the VAT Act 1994 shall be made at least annually at the end of the financial year.

Payments under contracts for building or other construction works

14.1 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2 Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

Assets, properties and estates

16.1 The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

16.3 The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4 No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case

(including an adequate level of consultation with the electorate where required by law).

16.5 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

Insurance

17.1 The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

17.2 The Clerk shall assess all new risks, properties, or vehicles which require to be insured and any alterations affecting existing insurances and ensure the policy is updated.

17.3 The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The RFO shall negotiate all claims on the council's insurers.

17.4 All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

Suspension and revision of Financial Regulations

19.1 The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.2 The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.3 The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18d and shall refer to the terms of the Bribery Act 2010.

Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Agenda Item 18: To review the council's and/or staff subscriptions to other bodies

Organisation	Date of Renewal	Cost of Renewal
Berkshire Association of Local Councils (BALC)	May 2025	£80.97
Connecting Communities Berkshire (CCB)	Oct 2024	£35.00+VAT
Society of Local Council Clerks (SLCC)	December 2024	£38.35

Agenda Item 19: To determine the time and place of ordinary meetings of the full council up to and including the next annual meeting of the full council

Date	Time	Meeting
Tuesday 9th September 2025	7:30 pm	Full Council
Tuesday 18th November 2025	7:30 pm	Full Council
Tuesday 10th February 2026	7:30 pm	Full Council
Tuesday 19th May 2026	7:00 pm	Annual Meeting of the Parish Council
Tuesday 19th May 2026	8:15 pm	Annual Parish Meeting

Agenda Item 20: To consider Parish Council responsibilities and representation on outside bodies, including arrangements for reporting back

Role	Previous Holder
Internal Controller	Tim Pearey
Speeding	Vacant
Village Hall	Vacant
Cricket Club	Alan Bloor
Harwell Site Stakeholder Group	Tim Pearey

Agenda Item 21: To consider the Risk Assessment for 2025/26

Risk Register 2025/26

Introduction to Risk Assessment and Management

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

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

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

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

Risk Identification

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

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

Risk Evaluation

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

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

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

Risk Management

There are three main ways of managing risks:

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

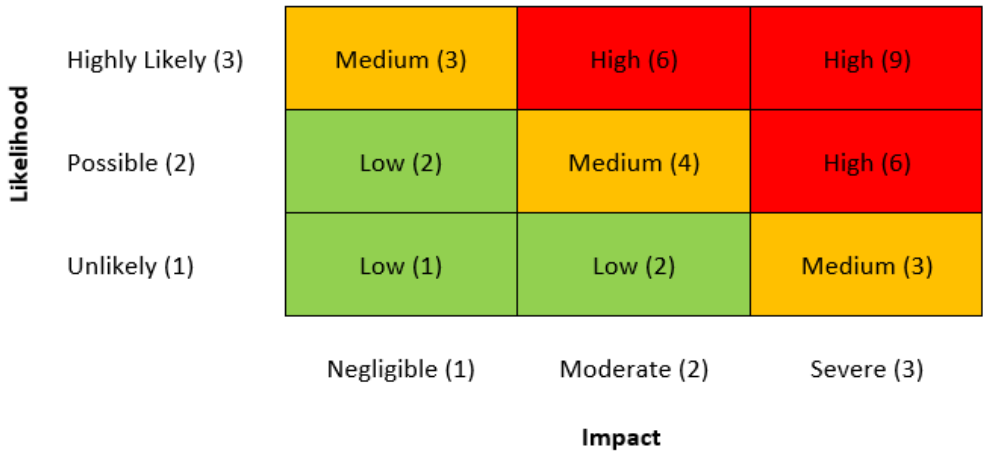
Risk Register

Identified risks are documented in a Risk Register.

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

Risk Assessment Matrix

Identified risks are assessed using the following matrix.



Category 1: Assets

No.	Description	Likelihood	Impact	Risk Rating	Management Control
1.1	Damage to – or loss of – fixtures and fittings	**L/1**	**M/2**	**L2**	The Parish Council insurance policy covers items on the assets list. All play equipment is inspected weekly and any maintenance/repair is carried out as soon as possible. Damaged equipment will be fenced off if required. The Village Hall is insured by WIRSA (the relevant organisation). Proof of insurance will be requested each year from the relevant organisation.
1.2	Physical assets may be damaged or stolen	**M/2**	**L/1**	**L/2**	All assets are insured.
1.3	Loss of data – physical	**L/1**	**L/1**	**L/1**	All important files are held within lockable filing cabinets.
1.4	Loss of data – electronic	**L/1**	**M/2**	**L/2**	Continual back up to cloud storage is made of the Parish Council files.
1.5	Asset Register is out of date	**L/1**	**M/2**	**L/2**	An inventory of all Council assets is maintained by the Clerk, who arranges appropriate insurance cover. The Asset Register is reviewed each May by Councillors.

Category 2: Injury to Public, Members and/or Staff

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
2.1	Injury to third parties, members and staff on Council property	**L/1**	**H/3**	**M/3**	Insurance has been taken out to cover Public Liability (£10M), Employers Liability (£10M) and Personal Accident. Users of the Recreation Ground are required to take out separate liability insurance for events.
2.2	Injury to third parties using equipment in play areas in the Recreation Ground	**L/1**	**L/1**	**L/1**	The Parish Council has a maintenance agreement with a local company to carry out an annual ROSPA inspection on play equipment. Also, a group of volunteers carry out regular checks.
2.3	Injury to third parties and members because of ice, snow etc. on parish council maintained land	**M/2**	**M/2**	**M/4**	Insurance has been taken out to cover Public Liability (£10M).

Category 3: Finance

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
3.1	Precept is not adequate	**L/1**	**M/2**	**L/2**	The Council reviews the draft budget, including the amount of Precept, with the final draft being reviewed in November prior to the submission deadline for the Precept amount.

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
3.2	Council funds are not properly managed	**L/1**	**M/2**	**L/2**	Income is invested in appropriate accounts by a competent Clerk. This is reviewed regularly by members at the Council meeting.
3.3	Loss of cash through theft or dishonesty	**L/1**	**M/2**	**L/2**	No petty cash is maintained by the Council / Clerk. Any necessary expenditure on small items such as stamps is paid for unapproved by the Clerk, which is reclaimed through an expenses claim. Insurance cover has been taken out to cover a) loss of non-negotiable money and robbery b) misappropriation of funds by staff or Councillors (Fidelity Guarantee sum insured = £100,000)
3.4	Council Financial Regulations are inadequate	**L/1**	**M/2**	**L/2**	Council financial procedures are well-tried and tested. A set of Financial Regulations under which the Council operates was adopted at the Meeting held on 10th September 2024, Minute 24/041, and will be reviewed and updated at the meeting on 20th May 2025.
3.5	Council financial controls and accounting records are inadequate to prevent financial irregularity	**L/1**	**M/2**	**L/2**	The Clerk maintains Council accounting records using an excel spreadsheet. Members are provided with regular reports covering bank balances, explanatory notes and management accounts. Payments are made electronically wherever possible. All electronic payments are submitted by the Clerk and authorised by two Councillors. A full list of payments for approval is submitted at each Full Council meeting. All cheques are presented to Full Council for approval and invoices and cheque stubs are signed by two Councillors. An Internal Controller is elected each year to inspect the accounts on a monthly basis and report to council at the next Full Council meeting.

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
3.6	Audit documentation is not submitted within the required timeframe to the internal and external auditors	**L/1**	**M/2**	**L/2**	The Clerk must ensure the documentation from the External Auditors has been received and follow the given timeframes within the documentation and report this to Council.

Category 4: Insurance

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
4.1	Insurance must be renewed each year	**L/1**	**L/1**	**L/1**	The insurance renewal must be considered at the May meeting each year in time for the 1st June renewal date.
4.2	Insurance must cover Public Liability (£10M), Employers Liability (£10M), Personal Accident and Fidelity	**L/1**	**L/1**	**L/1**	The Clerk reviews the insurance policy before presenting it to the Council. The Council reviews the insurance policy at the Annual Meeting of the Parish Council.

Category 5: Councillor Propriety

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
5.1	Members do not declare their interests, gifts or hospitality	**L/1**	**L/1**	**L/1**	The Clerk maintains a Register of Interest, which all Councillors are required to keep up to date. An agenda item at each meeting gives members the opportunity to declare interests. Members are requested to review their Register of Interest at the start of each Municipal Year.

Category 6: Business Continuity

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
6.1	Loss of Clerk	**L/1**	**M/2**	**L/2**	All electronic files are backed up to the Cloud. The Chairman possesses a sealed envelope containing the relevant passwords in order to be able to access the files should this be required.

Category 7: Legal Compliance

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
7.1	Motions adopted by the Council are not legal	**L/1**	**M/2**	**L/2**	The Clerk advises members if they consider a motion may be illegal. A set of Standing Orders, based on the NALC model, will be adopted at the meeting on 20th May 2025. These will be reviewed at each Annual Meeting of the Parish Council. They are updated whenever a new model document is released. The latest version of 'Local Council Administration' by Charles Arnold-Baker is used as a reference.
7.2	Committees and officers exceed their terms of reference	**L/1**	**M/2**	**L/2**	Terms of Reference are issued for each committee and will be created for new committees. The Terms of Reference are reviewed annually at the Annual Meeting of the Parish Council. The Clerk has a detailed Job Description.
7.3	Minutes and agendas are not produced in a timely manner or made available to the public	**L/1**	**L/1**	**L/1**	Signed agendas for all meetings are produced by the Clerk. The agendas are emailed to members at least 3 clear days before each meeting. Agendas will be posted on the noticeboard outside the Village Hall on the Wednesday before each Tuesday meeting. Minutes are produced within 4 weeks of the meeting and are posted on the website.
7.4	Council documents are not controlled properly	**L/1**	**L/1**	**L/1**	All documentation is produced using version control mechanisms. Documents are filed in a lockable filing cabinet via a classification index at the home of the Clerk. Some historical documents are filed in lockable cabinets located within the Parish. Electronic documents are filed using a folder structure.

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
7.5	Effectiveness of internal audit is not considered.	**L/1**	**M/2**	**L/2**	An annual review of the effectiveness of internal audit must be undertaken and recorded in the minutes at the next meeting after the report has been received. Appropriate steps should be taken to deal with matters raised in reports from the internal auditor through agenda items.
7.6	Formal advice is not sought when required.	**L/1**	**M/2**	**L/2**	Continue with memberships of BALC and SLCC.
7.7	Failure to comply with data protection registration	**L/1**	**M/2**	**L/2**	The Council is registered with the Information Commissioner's Office and the registration fee is paid annually by direct debit.
7.8	Failure to comply with Freedom of Information request	**L/1**	**M/2**	**L/2**	The Council adopted a Model Publication Scheme at the meeting on 8th March 2021. The Parish Council and the Clerk are aware that if a substantial request came in it could create a number of additional hours' work. The Clerk is able to claim overtime should this be required.
7.9	Failure to comply with the General Data Protection Regulations	**L/1**	**M/2**	**L/2**	The Clerk has attended GDPR training. The Councillors will be required to complete a GDPR checklist to advise them of the requirements they must meet.

Agenda Item 24: Certificate of Exemption 2024/25

Certificate of Exemption – AGAR 2024/25 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2025, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

West Ilsley Parish Council

certifies that during the financial year 2024/25, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2024/25:	£13,519
Total annual gross expenditure for the authority 2024/25:	£9,136

There are certain circumstances in which an authority will be **unable to certify itself as exempt,** so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2021
- In relation to the preceding financial year (2023/24), the external auditor **has not:**
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2025.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	DD/MM/YYYY
SIGNATURE REQUIRED	DD/MM/YYYY		
Signed by Chair	Date	as recorded in minute reference:	
SIGNATURE REQUIRED	DD/MM/YYYY	MINUTE REFERENCE	

Generic email address of Authority	Telephone number
clerk@westilsley.org	07748 591920

*Published web address

www.westilsley.org

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Agenda Item 25: Annual Governance Review 2024/25

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

West Ilsley Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No	*'Yes' means that this authority:*
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.*

*For any statement to which the response is 'no', an explanation must be published

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

Information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.		

www.westilsley.org ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

West Ilsley Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*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	39,277	38,250	*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	10,700	10,700	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	9,222	2,819	*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	4,199	4,279	*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	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	16,750	4,857	*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	38,250	42,633	*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	38,250	42,633	*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	82,489	82,489	*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	0	0	*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 exclude any Trust transactions.*

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Agenda Item 27: To appoint an internal auditor and agree the scope of audit for the 2024/25 audit

The checklist below is drawn from the Practitioners' Guide 2025.

A. Appropriate accounting records have been properly kept throughout the year. AND I. Periodic bank account reconciliations were properly carried out during the year.	• Ensure the correct roll forward of the prior year cashbook balances to the new financial year. • Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained. • Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members. • Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8. • Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	• Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version. • Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents). • Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods/ services delivery and approval for payment; ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation. • Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments. • Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements. • Where debit / credit cards are in use, establish the

	total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	• Ensure that authorities have prepared and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc. • Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity/ employees (including members) liability, business interruption and cyber security. • Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches; such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation. • Review the effectiveness of internal control carried out by the authority.
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	• Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable • Ensure that current year budget reports are prepared and submitted to the Authority/ Committees periodically during the year with appropriate commentary on any significant variances. • Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances. • Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process. • Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts.

E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	• Review "Aged debtor" listings to ensure appropriate follow up action is in place. • Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained, identifying that debtors are monitored. • Burials: ensure that a formal burial register is maintained, that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates) • Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised. • Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time. • Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income. • Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked.
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	• A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "Not covered" response is frequently required in this area. • Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc). • Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held. • Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held. • Ensure that VAT is identified wherever incurred and appropriate. • Physically check the petty cash and other cash floats held. • Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings.

G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	• Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract. • Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability. • Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours. • Ensure that appropriate tax codes are being applied to each employee. • Where free or paid for software is used, ensure that it is up to date. • For the test sample of employees, ensure that tax is calculated appropriately. • Check the correct treatment of Pension contributions. • For NI, ensure that the correct deduction and employer's contributions are applied: NB. the employers allowance is not available to councils but may be used by other authorities • Ensure that the correct employers' pension percentage contribution is being applied. • Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.
H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority	Tangible Fixed Assets: • Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of/ no longer serviceable assets. • Physically verifying the existence and condition of high value, high risk assets may be appropriate. • Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement/ insured cost, the latter being updated annually and used to assist in forward planning for asset replacement. • Additions and disposals records should allow tracking from the prior year to the current. • Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals. • Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority. Fixed asset investments: • Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at section

	2, line 9. Borrowing and Lending: • Ensure that the authority has sought and obtained appropriate UK Debt Management Office approval for all loans acquired. • Ensured that the authority has accounted for the loa appropriately (i.e., recorded the full value of the loan, any arrangement fee should be regarded as an admin expense) in the year of receipt. • Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5. • Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified from the lender and verification provided to the IA by the clerk/RFO). • Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt.
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at section 2 of the AGAR reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should: • Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein. • Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end.
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	IAs should ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000) • the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline; • that it has been published, together with all required information on the Authority's website and noticeboard.

L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation	IAs should review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection. IAs may also check whether authorities have minuted the relevant dates at the same time as approving the AGAR.
N. The authority complied with the publication requirements for the prior year AGAR.	IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee	• Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements. • that the council is the sole trustee on the Charity Commission register. • that the council is acting in accordance with the Trust deed. • that the Charity meetings and accounts are recorded separately from those of the council. • review the level and activity of the charity and where a risk-based approach suggests such, review the Independent Examiners report.

Agenda Item 28: To consider accepting responsibility for issuing Stage 1 and 2 Nuisance and Obstruction Letters

The following communication has been received from West Berkshire Council. The council needs to consider whether it wishes to take on this responsibility.

Subject: Nuisance and Obstruction - Overhanging Vegetation

Dear Parish/ Town Council, concerning the above I would be interested to understand your thoughts on providing assistance in relation to vegetation that overhangs the highway from private property.

West Berkshire District Council ("the Council") would consent to a Parish/ Town Council to administer the sending of letters, in the form approved by the Council, relating to nuisance and obstruction, in particular overhanging vegetation, with the exception that any formal or final notices must be served by the Council, this function being reserved to the principal authority pursuant to the highways legislation.

I have attached a flowchart detailing the process and examples of Stage 1 and 2 Nuisance and Obstruction letters. Please note we are currently looking at the format of these letters.

Holybrook Parish Council successfully took on this process in April 2022.

I hope this will be of interest to you and would be grateful if you could confirm either way at your earliest convenience. I look forward to hearing from you.

Agenda Item 29: To consider setting up a separate gov.uk website for the Parish Council while continuing to fund the village website

The Practitioners' Guide, which provides guidance on proper practices for Town and Parish Councils, has been updated to include the following:

> 5.119. Consistency, trust and professionalism - it is best practice to use .gov.uk domains for smaller authorities' emails and websites (excluding parish meetings). This helps maintain a consistent and professional image for the authority and ensures all communications are easily identifiable as coming from the authority. This is increasingly important as cyber scams are on the rise. For support on setting up a gov.uk domain for your smaller authority you can follow the guidance on moving your parish council to a gov.uk domain.

The council currently operates under a .org domain, which it shares with various village organisations. Following review, the preferred approach is to separate the Parish Council content from the existing site and establish a dedicated gov.uk domain. This will allow the village website to remain active while ensuring the Parish Council continues to provide financial support for its maintenance.

The current website is hosted by Hugo Fox, at a cost of £9.99 + VAT per month, totalling £119.88 + VAT annually. (Note: All VAT paid is reclaimable.) The domain name incurs an additional £10 per year. Over the past year, email hosting expenses with Just Host Me have amounted to £86.05 + VAT. This brings the total annual cost to £215.93 + VAT.

The current website and the email system are managed outside of the council, with the council having access to the website. The council should review

- whether the current system meets its requirements, and
- alternative providers

Note that remaining at Hugo Fox will result in expected costs of around £215.93+VAT provided that the same domain and email providers are used. For further information, please visit the Hugo Fox website and the Just Host Me website.

Aubergine offers website services at £499+VAT per year, plus a domain registration fee of £100+VAT per year. There is an additional cost for email provision. They also provide optional extras. For further information, please visit the Aubergine website.

Parish Online has provided the below information. For further information, please visit the Parish Online website.

We can apply our 20% discount to make your subscription **£360 ex vat per year**. That discounted price will stay with your account each year of your subscription.

And you'd qualify for our new Parish Online fund taking **£100 ex vat off your first year's subscription** by switching to a gov.uk domain.

Our subscription package includes:

- **Website** - a modern, accessible and responsive website using the Government design guidelines

- **Email** - up to 20 mailboxes with 5GB storage each which are accessed through the provided apps for windows, mac or phone, via webmail, or you can connect it to your own phone or computer mail apps.
- **Gov.uk domain** - we register your new gov.uk domain and pay the fees instead of you having to pay for it. The domain is owned by you, but we manage it.

Our service also includes:

- **Hosting** - the servers where your website live
- **Ongoing Maintenance and Upgrades** - we may have a slightly higher ongoing cost than other providers, but we invest in your service to make sure it's always the latest new features, security upgrades or updates to align to new legislation
- **SSL Certificate** - this keeps your site encrypted and safe for visitors
- **Content Migration** - we port over key content from your old site at no extra cost.
- **Accessibility** - our sites always follow the latest Web Content Accessibility Guidelines (WCAG). Our sites already conform to WCAG 2.2 AA which was a requirement from October 2024.
- **Support** - we have a bank of knowledge base articles available to help you with managing your website, email, domain and cloud office/storage.

We can offer the additional options at an extra cost:

- Upgrade one or more email accounts with additional storage - 10GB at £24 per year per upgraded mailbox
- Upgrade one or more email accounts with additional storage and Cloud Storage - standard 30GB mailbox and 10GB File Storage at £42 ex VAT per year per upgraded mailbox
- Hosting of old domain at £25 ex VAT per domain

We can typically get websites ready in around 4-6 weeks.

Your new domain choices are:

westilsleyparishcouncil.gov.uk

westilsleyparish.gov.uk

westilsley-pc.gov.uk