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Fair Account

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17 April, 2024

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Kate Dixon
Chair of Wallops Parish Hall Committee
Townsend Farmhouse
Station Road
Over Wallop
HANTS.
SO20 8HU

Dear Kate,

Wallops Parish Hall review for AGAR return 2022/23

Further to the recent meeting at your house on Thursday 20th October 2022, I detail the resolutions finally agreed by the attendees.

The meeting was attended by Cllr Sarah Whitaker & Gail Foster (NWPC), Cllr Kate Dixon, Cllr Chris Sanger, Cllr John Taylor-Firth & Richard Waterman (OWPC) and myself. Tim Light apologised for his absence due to a meeting at HALC.

CS clarified the VAT position on Hall lettings most comprehensively, & it was fully agreed this was no longer an issue.

PR outlined his discussions with Kerry Cutting (Lead Auditor at PKF Littlejohn) earlier that day.

1. As the caretaker /cleaner is self-employed, & therefore a contractor, any costs to be included in Box 6 (All other Payments) on Section 2 of the AGAR.
2. The agreed ratio split as per the Hall Constitution Explanatory Notes is confirmed as OWPC 67.8% & NWPC 32.2%. This ratio to be used to allocate annual receipts & payments at the Wallops Parish Hall (WPH) onto the AGARs for each Council from the 2022/23 return. These will be included in Boxes 3 & 6 with each Council's own totals. Box 1 for 2022/23 for both OWPC & NWPC will also now include the ratio element for WPH brought forward.

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3. The 2021/22 column can be restated to include WPH ratio totals (as per item 2). Thus, the combined Box 7 total for each Council in 2021/22 column will then become the Box 1 total for 2022/23, on each return.
4. Box 8 for 2022/23 for OWPC & NWPC will now contain each Council's WPH ratio element, as well as their own Bank holdings. Each Council can submit a copy of the audited WPH bank statement on 31st March 2023. This will confirm the ratio proportion for each Council, & this combined with the Councils' own bank reconciliations will equal Box 8 for each.
5. All agreed that I will conduct an Interim Handover review for WPH at the date that JTF retires as Treasurer. This will give assurances, for both JTF & the incoming Treasurer, as to the confirmed position of the accounts at that date.
6. To satisfy compliance aspects with the Governance statements on Section 1 of each Council's AGAR (e.g. risk assessments), it was agreed each Council will provide a shortlist of requirements. These can then be applied during the WPH audit at financial year-end. This will enable each Council to confidently sign both Sections 1 & 2 on their respective AGARs. Also, each Council's Internal Auditor can confidently complete & sign the AGAR Internal Audit Report.

I trust this fully covers the 6 aspects discussed & agreed, enabling OWPC & NWPC to prepare their 2022/23 AGARs in line with the agreed External Audit format for the incorporation of the WPH figures for the future.

Please inform me when the Interim Handover review is required so I can allocate the date in my Audit diary.

I look forward to hearing from you very shortly.

Yours sincerely,

PAUL REYNOLDS, FMAAT

AAT
ASSOCIATION
OF ACCOUNTING
TECHNICIANS