

Yattendon Parish Council

To: All Members of Yattendon Parish Council

All Councillors are hereby summoned to attend the following meeting.
Please notify the Clerk if you are unable to attend.

NOTICE OF MEETING

MEETING: Annual Meeting of the Parish Council
DATE & TIME: Thursday 11th May 2023 at 8:00pm
PLACE: Yattendon Village Hall, Yattendon Road, Yattendon, RG18 0UE

S. Marshman

Dr. S. Marshman, CiLCA, Clerk to the Council

4th May 2023

Agenda

- 1 To consider the election of Chairperson of the Council for 2023/24 and for the elected Chairperson to sign the declaration of acceptance of office
- 2 To consider the election of Deputy Chairperson of the Council for 2023/24 and for the elected Deputy Chairperson to sign the declaration of acceptance of office
- 3 To receive, and consider for acceptance, apologies for absence from Members of the Council
- 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
Councillors should use the [flow-chart](#) below to identify which type of interest they have and what action should be taken.
- 5 To receive questions or comments from members of the public regarding items on the agenda and representations from any member who has declared an Other Registerable Interest or a Non-Registerable Interest
- 6 To approve the [Minutes of the Full Council Meeting held on 3rd April 2023](#)
- 7 To discuss any matter arising from the previous meeting
- 8 To receive a report from our District Councillor
- 9 To receive a report from Yattendon Estates
- 10 To resolve from 11th May 2023, until the next relevant Annual Meeting of the Council in May 2027, that the Council is eligible to use and adopt the [General Power of Competence](#) (Localism Act 2011 sections 1-8) as the number of members elected at the 2019 ordinary elections is equal to or greater than two thirds of the total number of seats on the Council and that the Council

has a qualified Clerk, as defined in section 2 of The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 (Statutory Instrument 2012 No. 965)

- 11 To appoint any new committees in accordance with standing order 4
- 12 To review the [delegation arrangements for staff and other local authorities](#)
- 13 To review the [inventory of land and assets](#) including buildings and office equipment
- 14 Policies:
 - a) To review the [Standing Orders](#)
 - b) To review the [Financial Regulations](#)
 - c) To review the [Complaints Procedure](#)
 - d) To review the [Model Publication Scheme](#)
 - e) To review the [Press and Media Policy](#)
 - f) To review the [Temporary Scheme of Delegation](#)
 - g) To review the [Code of Conduct](#)
 - h) To review the [Dignity at Work Policy](#)
 - i) To review the [Health and Safety Policy](#)
 - j) To review the [Home Working Policy](#)
 - k) To review the [Lone Working Policy](#)
 - l) To review the [Training and Development Policy](#)
 - m) To adopt the [Internal Controls Policy and Procedure](#)
- 15 To review the council's and/or staff [subscriptions to other bodies](#)
- 16 To determine the [time and place of ordinary meetings](#) of the full council up to and including the next annual meeting of full council
- 17 To consider Parish Council [responsibilities and representation on outside bodies](#)
- 18 To consider the [Risk Register for 2023/24](#)
- 19 To review the insurance cover in respect of all insurable risks
- 20 To review the [feedback from our internal auditors on the 2022/23 audit](#) and consider any actions required
- 21 Certificate of Exemption 2022/23: To consider, approve and sign and date the Certificate of Exemption for expenditure under £25,000 – [see page 3 of the AGAR](#)
- 22 Annual Governance Review 2022/23: To consider, approve, and sign and date the Annual Governance Statement – [see page 5 of the AGAR](#)
- 23 Accounting Statements 2022/23: To consider, approve, and sign and date the Accounting Statements – [see page 6 of the AGAR](#)
- 24 To receive an update on [planning applications and decisions since the previous meeting](#)

- 25 Finance:
- a) To receive the [Finance Report](#) and approve the payments listed
 - b) To receive the most recent [bank reconciliation](#)
 - c) To receive the [Quarterly Budget Report](#)
- 26 To review the earmarked reserves
- 27 To consider a request for a donation from Carebus
- 28 To consider opening a savings account with Lloyds Bank
- 29 Matters for future consideration and information
- 30 To resolve under Section 1(2) of the Public Bodies (Admission to Meetings Act 1960) that as publicity would be prejudicial to the public interest by reason of the Confidential nature of the business about to be transacted, it is advisable in the public interest that the Public and Press be temporarily excluded from this meeting and they are herewith instructed to withdraw
- 31 To consider a claim for overtime for hours worked in 22/23

Date and time of next scheduled meeting:

Thursday 7th September 2023 *(to be confirmed at this meeting)*

Supporting Documents

Agenda Item 2: To receive any declarations of Disclosable Pecuniary Interests, Other Registerable Interests, or Non-Registerable Interests and to consider any requests for dispensation

DPI = Disclosable Pecuniary Interest

ORI = Other Registerable Interest

NRI = Non-Registerable Interest

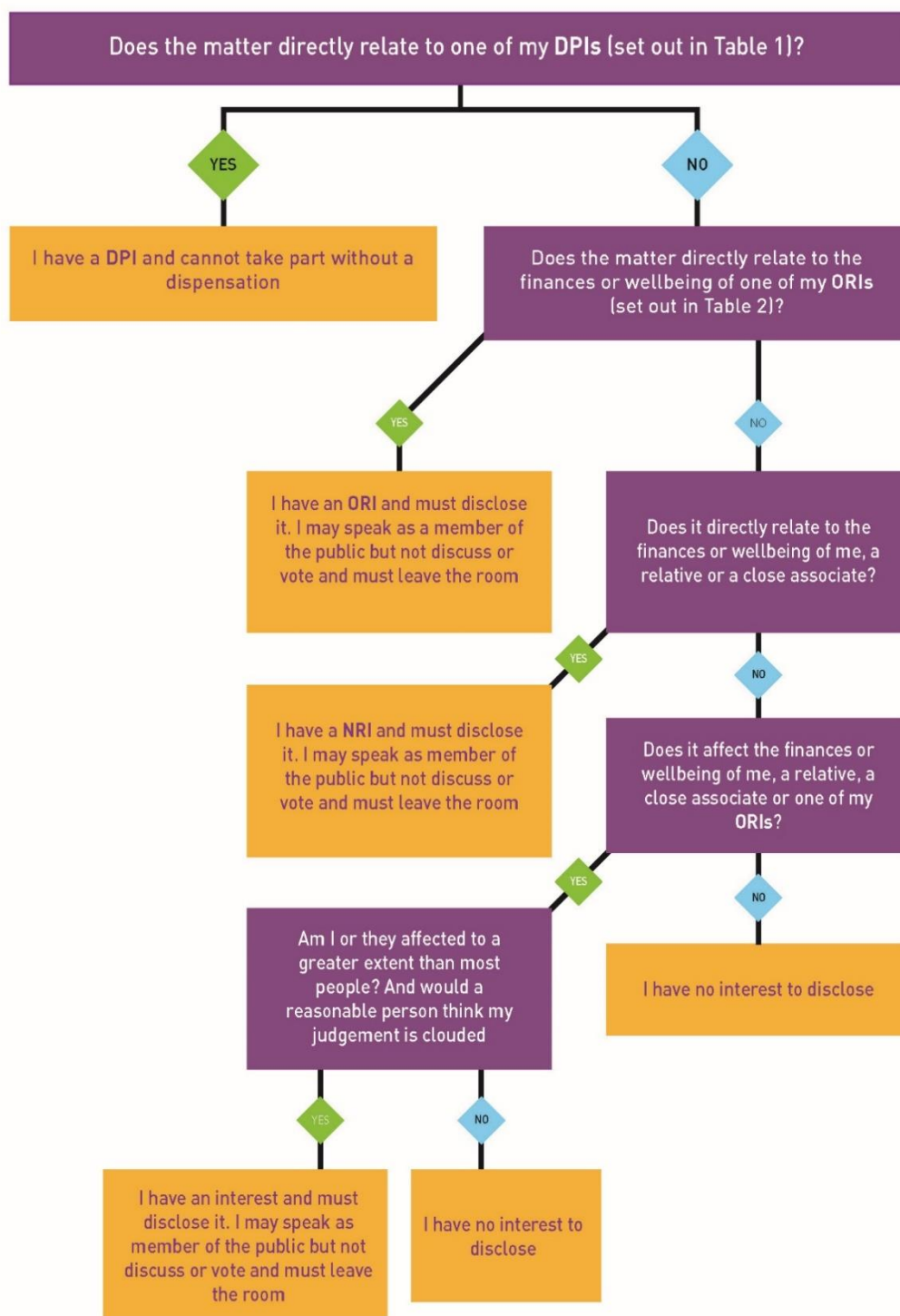


Table 1: Disclosable Pecuniary Interests

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	<p>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.</p> <p>This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.</p>
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.
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* '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:

1. any unpaid directorships
2. 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
3. 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 10: General Power of Competence

Background

Parish and town councils are corporate bodies that have accumulated powers through legislation since 1894. Their powers are constrained to specific and appropriate legislation. This means that before undertaking anything, members must be satisfied that a parish council has the power (under a specified statute) to undertake that activity.

Parish councils have many specific powers (e.g. the provision of open spaces and recreational facilities) in addition to section 137 of the Local Government Act 1972, permitting the expenditure up to certain limits for “purposes not otherwise authorised”. Typically, expenditure on grants and sponsorship is covered by section 137 of the Local Government Act, 1972.

Despite the wide range of powers, parish councils are always at risk of being challenged, especially if they undertake an unusual activity.

In consequence, the Government included a “general power of competence” in the Localism Act 2011 (Part 1, Chapter 1, ss 1-8). For town and parish councils it was brought into force by SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 in April 2012.

Legislative Background

The intention of the legislation is that eligible local authorities will no longer have to identify specific powers to undertake an activity. As a result, the risk of legal challenge will be reduced. It is stated in the above Statutory Instrument that “The Government’s intention in providing eligible parish councils with the general power of competency is to better enable them to take on their enhanced role and allow them to do things they have previously been unable to do under existing powers”.

Under the legislation, eligible parish councils have “the power to do anything that individuals generally may do” as long as they do not break other laws. It is intended to be the power of first, not last, resort. The eligible council has to ask itself if an individual is allowed to do it. If the answer is “yes”, then a parish council is normally permitted to act in the same way.

Types of Activities

Examples of activities covered by the legislation include:

- Running a community shop or post office;
- Lend or invest money;
- Establish a company or co-operative society to trade and engage in commercial activity;
- Establishing a company to provide services such as local transport;
- Providing grants to individuals.

The power is not restricted to use within the parish - an eligible parish council can use it anywhere.

Restrictions and Risks Agenda

The only real limitation is that the general power of competence cannot be used to circumvent an existing restriction in an existing specific power. The general power of competence cannot be used to raise the precept.

Existing duties remain in place, such as having regard to the likely effect on crime/disorder and biodiversity. There are also many existing procedural and financial duties that remain in place for the regulation of governance (e.g. no delegation to a single councillor). Furthermore, councils must comply with relevant existing legislation (e.g. employment law, health and safety, equality legislation and duties relating to data protection and freedom of information).

If another council has a statutory duty to provide a service (e.g. education, social service, highways, footpaths, rights of way), it remains their duty to provide it. Nonetheless, eligible parish councils may assist. The eligible parish council would need to ask itself whether an individual, private company or community trust could help. If the answer is “yes”, the parish council can assist.

Whilst councils are encouraged to be innovative, they should be aware of the risks of:

- Being challenged;
- Their trading activities damaging other local enterprises;
- Damage to the council’s reputation and public money if a project or investment goes wrong.

Eligibility

The three conditions for eligibility are set out in the Statutory Instrument 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 in April 2012 as follows:

- 1) Resolution: the council must resolve at a meeting that it meets the criteria for eligibility relating to the electoral mandate and relevant training of the clerk.
- 2) Electoral mandate: at the time the resolution is passed, at least two thirds of the council must hold office as a result of being declared elected (i.e. not co-opted).
- 3) Qualified clerk: At the time that the resolution is passed, the clerk must hold a recognised professional qualification (e.g. Certificate in Local Council Administration (2015), Certificate of Higher Education in Local Policy).

Having decided at a full meeting of the council that it meets the criteria for eligibility at that particular time, a resolution to this effect must be clearly written in the minutes. The council is then required to revisit that decision and make a new resolution at every ‘relevant’ annual meeting of the council to confirm that it still meets the criteria (if it does). A ‘relevant’ annual meeting is the annual meeting of the council after the next ordinary election has taken place (i.e. the next ‘relevant’ date for Compton Parish Council would be May 2023).

In consequence, eligibility remains in place until the ‘relevant’ annual meeting even if the conditions of the eligibility criteria have changed. If the council loses its qualified clerk, or has insufficient elected councillors, it must also record its ineligibility at the next ‘relevant’ meeting. There is no requirement for members to be trained in the general power of competence.

Yattendon Parish Council satisfies conditions 2 and 3 listed above as:

1. Four Councillors have been elected at the May 2023 election – this is equal to two-thirds of the available seats;
2. The Clerk of the Council holds the Certificate in Local Council Administration 2015 (CiLCA).

In order to utilise the General Power of Competence, the Council now needs to resolve to adopt the General Power of Competence.

Agenda Item 12: To review the delegation arrangements for staff and other local authorities

THE CLERK

To have **delegated powers** to:

- i. Authorise any immediate temporary work necessary on Health and Safety or security grounds that might expose the Council to litigation or claims if delayed up to a limit of £1000. If the expenditure is over £1000, the Clerk must have the approval of two members of the council, one of which must be either the Chairman or Vice-Chairman.
- ii. Spend up to £100 on essential office equipment to maintain communications and supplies for office use or any PPE or equipment required for face-to-face meetings.
- iii. To purchase any equipment required by the litter picker(s) in order to satisfactorily carry out the role, or to authorise the litter picker(s) to purchase items necessary to the role.
- iv. Collate the responses from all councillors to planning applications and to submit a response of 'no objections' to West Berkshire Council, including comments, where all councillors state they have 'no objections'. In instances where any councillor requests a meeting or submits a response other than 'no objections' a formal meeting should be called.
- v. Order the refilling of salt bins.
- vi. Request additional waste collections if required.
- vii. Order the repair of the Council's courtesy lights.

Agenda Item 13: To review the inventory of land and assets including buildings and office equipment

Description	Date Acquired	Purchase Value (for AGAR)	Insurance Value	Location
Bus Shelter		£1,394.83	£1,394.83	Burnt Hill
Car Park Light 1		£1,400.80	£1,400.80	Royal Oak car park
Car Park Light 2		£1,365.00	£1,365.00	Royal Oak car park
Circular Bench (half)	February 2013	£3,000.00	£15,000.00	The Square
Circular Bench (half)	April 2018	£10,308.00	£15,000.00	The Square
Courtesy Light		£300.00	£300.00	By Church gate
Dog Waste Bin	April 2018	£167.00	£167.00	Chapel Lane
Filing Cabinet	May 2018	£119.00	£119.00	Village Hall
Laptop (to be disposed)	April 2017	£412.00	£412.00	
Laptop	17/10/2022	£441.66		
Litter Bin		£100.00	£100.00	Adjacent to the car park, The Square
Noticeboard		£1,103.69	£1,103.69	Outside the Village Hall
Remembrance Tommy Statues	10/10/2022	£291.67		Yattendon Estates providing storage
Salt Bin	June 2016	£260.00	£260.00	Scratchface Lane, Burnt Hill
Salt Bin	November 2016	£259.61	£259.61	
Wellhouse bus shelter		£24,401.75	£50,000.00	The Square
Total Purchase Value (AGAR Box 9)		£45,325		

Agenda Item 14: Policies

Internal Controls Policy and Procedure

Version number	1.0	Minute reference	
Date adopted		Review due	Annually (May)

The Responsible Financial Officer (RFO) is responsible for ensuring that the Council's day-to-day finances are run properly, however, it falls to Council members to exercise a proper and reasonable degree of control over financial matters.

Yattendon Parish Council carries out the following ongoing internal control procedures:

Monthly:

1. The Clerk/RFO provides the bank reconciliation, cash book, bank statement and payroll details to the internal controller to review. As the Council now operates the accounts on a paperless basis, all documents will be made available to the internal controller via access to the Scribe accounting package and via an Accounts folder on Google Drive.
2. The Clerk/RFO ensures that regular payments and purchases previously agreed by council are made between meetings as appropriate and reported to the next meeting of the council.
3. The Clerk/RFO processes payroll each quarter. This is reported to the next meeting of the council. This will be reviewed by the Internal Controller.
4. The Internal Controller, appointed annually by the Council, will complete internal control checks monthly or, if not available, quarterly as a minimum. Any anomalies will be reported to Full Council. (See attached Internal Control Checklist). As the Council has now become paperless with regards to accounts, the form will be completed electronically and uploaded to the Accounts folder for the relevant year on the Google Drive.

Each Meeting:

1. The Clerk/RFO provides a the most recent bank reconciliation to the council.
2. The Clerk/RFO provides a list of payments requiring approval to the council.
3. The Internal Controller reports on the Internal Control checks that have been completed.

Quarterly:

1. The Clerk/RFO provides a quarterly budget summary to the council showing year to date expenditure against budget.

Annually:

1. The Council must consider appointing an internal auditor for the current financial year.
2. The Clerk provides a summary of the year's expenditure to date alongside draft budget figures for the following financial year at the November meeting. Councillors will review the figures and make suggestions for alterations to the draft budget.
3. The Clerk will make the alterations to the draft budget and present a revised draft at the January meeting. Councillors will review the draft budget, make any necessary changes, then agree the draft budget and precept figures for the following financial year.

4. Following the end of the financial year on 31st March, the Clerk will complete the year end finances and prepare the necessary documentation to be provided to the internal auditor.
5. Once the internal audit is complete, the Clerk will ensure that a review of the internal audit report will be included on the agenda prior to the completion of the Annual Governance and Accountability Return (AGAR).

General

1. The Council does not keep any cash.
2. The Clerk is not a signatory and keeps the chequebook.
3. Cheques are signed by 2 Councillors.
4. Online payments are made by the Clerk, as administrator, and are subject to dual authorisation by two appointed signatories.

Internal Controls Checklist

Checks completed by:			Date:		
Month:		Quarter:		Year:	

Monthly Checks:

Task	Completed	Comments
Bank statement reviewed		
Bank reconciliation completed		
Bank reconciliation matches bank statement		
All payments and receipts listed		
Monthly payroll completed and pension contribution paid		

Quarterly Checks:

Task	Completed	Comments
Quarterly HMRC PAYE submission completed and paid		
Quarterly budget summary reviewed by council		

Yearly Checks:

Task	Completed	Comments
Annual VAT refund received		
Annual risk assessment agreed by council		

Additional Comments:

Agenda Item 15: To review the council's and/or staff subscriptions to other bodies

- Campaign to Protect Rural England (CPRE)
- Society of Local Council Clerks (SLCC)
- Berkshire Association of Local Councils (BALC)

Agenda Item 16: To determine the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council

The location will be Yattendon Village Hall wherever possible.

Date	Time	Meeting Type
Thursday 7 th September 2023	8pm	Full Council
Thursday 23 rd November	8pm	Full Council
Thursday 22 nd February	8pm	Full Council
Wednesday 17 th April	7pm	Annual Parish Meeting
Thursday 23 rd May	8pm	Annual Meeting of the Parish Council

Agenda Item 17: To consider Parish Council responsibilities and representation on outside bodies

Roleholders in 2022/23:

Downland Practice Patient Representation Group representative - Vacant

Internal Controller - Georgie Rudge

Speed Indicator Device (SID) - Philip Bickford Smith

Yattendon and Frilsham Sports and Social Trust - Adam McCormick

Agenda Item 18: To consider the Risk Register for 2023/24

Risk Assessment and Management 2023/24

Version number	1.0	Minute reference	
Date adopted	Full Council	Review due	APCM May 2023

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.

Likelihood	Highly Likely (3)	Medium (3)	High (6)	High (9)
	Possible (2)	Low (2)	Medium (4)	High (6)
	Unlikely (1)	Low (1)	Low (2)	Medium (3)
		Negligible (1)	Moderate (2)	Severe (3)
		Impact		

Assets

Risk	Chance	Impact	Risk	Management Control	Further Action
Damage to – or loss of – fixtures and fittings	L/1	M/2	L/2	The Parish Council insurance policy covers office contents and street furniture.	
Loss of data - physical	L/1	L/1	L/1	All important files are held within lockable filing cabinets.	
Loss of data – electronic	L/1	M/3	M/3	Continual back up to cloud storage is made of the Parish Council files.	
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 annually by Councillors.	

Injury to Public, Members and/or Staff

Risk	Chance	Impact	Risk	Risk	Further Action
Injury to third parties, members and staff using council facilities	L/1	H/3	M/3	Insurance has been taken out to cover Public Liability (£10M), Employers Liability (£10M) and Personal Accident.	

Finance

Risk	Chance	Impact	Risk	Management Control	Further Action
Precept is not adequate	L/1	M/2	L/2	The Council reviews the draft budget and, as it meets quarterly, sets the precept each November in order to meet the January submission deadline.	
Payments are made incorrectly	L/1	M/2	L/2	All payments are to be supported by an invoice approved at the Council meeting and recorded in the minutes. All payments are to be approved by two councillors.	
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.	
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 by the Clerk and claimed back using an expenses form, providing the receipt. 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 = £150,000)	
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 formally adopted by members at the Meeting held on 14 th November 2019.	

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 Excel Spreadsheets. Members are provided with regular reports covering bank balances, explanatory notes and management accounts. All cheques are presented to Full Council for approval and invoices and cheque stubs are signed by two Councillors. 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.	
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.	

Insurance

Risk	Chance	Impact	Risk	Management Control	Further Action
Insurance must 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 1 st June renewal date.	
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 to the Council. The Council reviews the insurance policy at the Annual Parish Council Meeting.	

Councillor Propriety

Risk	Chance	Impact	Risk	Management Control	Further Action
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 any interests.	

Business Continuity

Risk	Chance	Impact	Risk	Management Control	Further Action
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.	

Legal Compliance

Risk	Chance	Impact	Risk	Management Control	Further Action
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 new set of Standing Orders, based on the NALC standard, were adopted on 17 th May 2018, minute 18/19-015. These are reviewed every May and are updated where appropriate. The latest version of 'Local Council Administration' by Charles Arnold-Baker is used as a reference.	

Committees and officers exceed their terms of reference	L/1	M/2	L/2	Committee Terms of Reference and Delegated Powers are reviewed annually at the AGM. The Clerk has a detailed Job Description.	
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 and are available to members at least 3 clear days before each meeting and are posted on the Council notice board in the Parish on the Tuesday before each Monday meeting. Minutes are produced within 4 weeks of the meeting and are posted on the website and the notice board.	
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.	
Failure to comply with Freedom of Information request	L/1	M/2	L/2	The Council has a Model Publication scheme in place. 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.	
Failure to comply with the General Data Protection Regulations	L/1	M/2	L/2	The Council does not hold much personal data. The Clerk has attended GDPR training. The Councillors complete a GDPR checklist to advise them of the requirements they must meet.	

Agenda Item 20: To review the feedback from our internal auditors on the 2022/23 audit and consider any actions required

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for Yattendon Parish Council – 2022/2023

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £13,130.32 Expenditure: £15,251.90 Earmarked Reserves: £0 General Reserves £3,839.33

AGAR 2022 / 2023 Completion:

Section One: **No**

Section Two: **Yes unsigned**

Annual Internal Audit Report 2022 / 23: **Yes**

Certificate of Exemption: **Yes unsigned**

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

The Council hold the General Power of Competence and LGAs137 does not apply.

The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: **Yes**
Reviewed: **19th May 2022 (Ref: 22/23-16)**
Financial Regulations in place: **Yes**
Reviewed: **19th May 2022 (Ref: 22/23-16)**

VAT reclaimed during the year: **Yes** Registered: **No**

General Power of Competence: **Yes - adopted 5th September 2019**

There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.

Risk Assessment Appropriate procedures in place for the activities of the council Compliance with Data Protection regulations

Risk Assessment document in place: **Yes**

Data Protection registration: Yes – ZA115181 Expiry 19/05/2023

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Privacy Policy published: Yes

Insurance was in place for the year of audit. The Risk Assessment was reviewed at a meeting held on 19th May 2022 (Ref: 22/23-20). Internal Controls were reviewed at a meeting held on 19th May 2022 (Ref: 22/23-20)

The Council have good internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Fidelity Cover: £150,000

The level of Fidelity cover is within the recommended guidelines of year-end balances plus 50% of the precept.

Transparency

Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: Yes

Website: www.hugofox.com/community/yattendon-parish-council-13277

- a) all items of expenditure above £100
Published – Yes
- b) annual governance statement (By 1 July)
2022 Annual Return, Section One Published – Yes
- c) end-of-year accounts (By 1 July)
2022 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2022 Annual Return, Section Four Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – Yes
- g) minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council have met the requirements of the Transparency Code for smaller councils.

Under **The Local Audit (Smaller Authorities) Regulations 2015 9(6 & 7)** a smaller council having certified itself as an Exempt Authority must publish on their website:

Certificate of Exemption

Certificate of Exemption Published - Yes

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** a council is required to display AGAR's for the five years 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 on their website. The council has complied with this requirement.

Under **The Accounts & Audit Regulations 2015 15(2b)** councils must publish on their website:

Notice of period for the exercise of public rights [Published – Yes](#)

Period of Exercise of Public Rights

Start Date 6th June 2022

End Date 15th July 2022

Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £ 9,300 (2022 / 2023) Date: 18th November 2021 (Ref: 21/22-70)

Precept: £11,293 (2023 / 2024) Date: 10th November 2022 (Ref: 22/23-65)

[Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.](#)

Income controls

Precept and other income, including credit control mechanisms

[All were found to be in order. Income controls were checked and income received and banked cross-referenced with the Cash Book and bank statements.](#)

Petty Cash

Associated books and established system in place

[A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.](#)

Payroll controls

PAYE and NIC in place where necessary.

Compliance with Inland Revenue procedures

Records relating to contracts of employment

PAYE System in place: [Yes – PAYE Tools](#)

Employer PAYE Reference: 120/KB14358

P60's issued: Yes

[The Council continue to operate RTI in accordance with HMRC regulations. All supporting paperwork is in place and a P60 has been produced as part of the year-end process. The Council have joined the LGPS pension scheme.](#)

It is noted that the Council undertook a review of the Clerk's and Litter Picker's hours at a meeting held on 5th October 2022 (Ref 22/23-50).

Asset control	<p>Inspection of asset register and checks on existence of assets Cross-checking on insurance cover</p>
	<p>A separate asset register is in place. Values are recorded at cost value. The total value of assets is recorded at £45,325. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.</p>
Bank Reconciliation	<p>Regularly completed and cash books reconcile with bank statements</p> <p>All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.</p>
	<p>Reconciled Bank Balances as at 31st March 2023 was confirmed as:</p> <p>Lloyds Bank Treasurers Account £3,839.33</p>
Reserves	<p>General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified</p> <p>The Council have general reserves of £3,839.33 (34% of Precept).</p> <p>Recommendation (1): The council should review whether Earmarked reserves need to be established.</p>
Year-end procedures	<p>Appropriate accounting procedures are used and can be followed through from working papers to final documents Verifying sample payments and income Checking creditors and debtors where appropriate.</p> <p>End-of-year accounts are prepared on a Receipts & Payments basis.</p>
Sole Trustee	<p>The Council has met its responsibilities as a trustee</p> <p>The Council is not a sole trustee.</p>
Internal Audit Procedures	<p>The 2022 Internal Audit report was considered by the Council at a meeting held on 19th May 2022 (Ref: 22/23-22)</p>

A review of the effectiveness of the Internal Audit was carried out on 5th October 2022 (Ref 22/23-43)

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 5th October 2022 (Ref 22/23-43)

External Audit

The Council formally approved the 2022 AGAR at a meeting of the full Council held on 19th May 2022 (Ref: 22/23- 23, 24, 25)

The Council declared themselves Exempt from External audit for the 2021-2022 financial year.

Additional Comments/Recommendations

- The Annual Parish meeting was held on 19th May 2022. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for the quality of documentation presented in the Audit File.

Dave Crimmin PSLCC

Heelis & Lodge

17th April 2023

Agenda Item 21/22/23: Annual Governance and Accountability Return (AGAR)

Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less must, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure does not exceed £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption are able to declare themselves exempt from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review provided the authority completes:
 - a) The Certificate of Exemption, page 3 and returns a copy of it to the external auditor either by email or by post (or both) no later than 30 June 2023. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The Annual Governance and Accountability Return (Form 2) which is made up of:
 - Annual Internal Audit Report (page 4) must be completed by the authority's internal auditor,
 - Section 1 – Annual Governance Statement (page 5) must be completed and approved by the authority,
 - Section 2 – Accounting Statements (page 6) must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority must approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both must be approved and published on the authority website/webpage before 1 July 2023.

Publication Requirements

Smaller authorities must publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- Certificate of Exemption, page 3
- Annual Internal Audit Report 2022/23, page 4
- Section 1 – Annual Governance Statement 2022/23, page 5
- Section 2 – Accounting Statements 2022/23, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be £210 +VAT.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements' there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority must comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £20 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide* which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order: consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide* which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before** 1 July 2023.

Completion checklist – The answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variances been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (Local Councils only)		

Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from www.nalcs.gov.uk or from www.sda.org.uk

Certificate of Exemption – AGAR 2022/23 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 2023, 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 2023 and a completed Certificate of Exemption is submitted no later than 30 June 2023 notifying the external auditor

Yattendon Parish Council

certifies that during the financial year 2022/23, 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 2022/23: £13,130 R AMOUNT £25,000

Total annual gross expenditure for the authority 2022/23: £15,252 R AMOUNT £25,000

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 2019
- In relation to the preceding financial year (2021/22), 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 2023.

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 Chairman	Date	As recorded in minute reference:	
SIGNATURE REQUIRED	DD/MM/YYYY	MINUTE REFERENCE	

Generic email address of Authority

YattendonParish@gmail.com RED GENERIC EMAIL ADDRESS

Telephone number

07585047057 NUMBER

*Published web address

<https://www.hugofox.com/community/yattendon-parish-council-13277/home> ESB

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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

YATTENBAG Parish Council

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not assessed
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored and reserves were appropriate.	✓		
E. Expenditure was fully received, based on correct prices, properly recorded and properly banked, and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			Not assessed HEAD
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank accounts reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debits and credits were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR this 'not covered')	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022/23 AGAR period, were public rights in relation to the 2021/22 AGAR evidenced by a notice on the website and/or authority approval minute confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (See AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable). The Council met its responsibilities as a trustee.	Yes	No	Not assessed

For any other risk areas identified by the authority, adequate controls existed (list any other risk areas on separate sheets if needed):

Ustalski internal audit undertaken

Name of person who carried out the internal audit:

17/04/2023

DAVE CHINARO (LOW BINDER OF REEL 1 & 2)

Signature of person who carried out the internal audit

Date _____

17/04/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

¹⁰Note: If the response is "not covered" please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Yattendon 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 2023, that:

	Response		Explanation where a response is 'no'
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input type="checkbox"/>	<input type="checkbox"/>	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.	<input type="checkbox"/>	<input type="checkbox"/>	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 Financial Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<input type="checkbox"/>	<input type="checkbox"/>	has only done what it has no 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 citizens' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input type="checkbox"/>	<input type="checkbox"/>	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 external insurance cover where required.	<input type="checkbox"/>	<input type="checkbox"/>	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an accurate and effective system of internal control for accounting records and control systems.	<input type="checkbox"/>	<input type="checkbox"/>	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 authority.
7. We took appropriate action on all risks raised in reports from internal and external audit.	<input type="checkbox"/>	<input type="checkbox"/>	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 reported them in the accounting statements.	<input type="checkbox"/>	<input type="checkbox"/>	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) Trustees including chairpersons, in their capacity as the sole managing trustee, have discharged their accountability responsibilities for the funds/assets, including financial reporting and, if relevant, independent external audit.	Yes	No	Not met all of its responsibilities where as a body corporate it is a sole managing trustee of a non-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:

SIGNATURE

and recorded as minute reference:

DATE REFERENCE

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

Chairman:

Clerk:

SIGNATURE REQUIRED

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority's website/webpage is up to date and the information required by the Transparency Code has been published.

<https://www.hugofox.com/community/yattendon-parish-council-13277/home>

Section 2 – Accounting Statements 2022/23 for

Yattendon Parish Council

	Year ending		Notes and guidance	
	31 March 2022 2	31 March 2023 1		
1. Balances brought forward:	4,912	5,961	Total balances and reserves at the beginning of the year as recorded in the financial return. Values must agree to Box 7 of previous year.	
2. (+) Precept or Rates and Levies	9,100	9,300	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	222	3,830	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	3,526	4,463	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	4,747	10,789	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward:	5,961	3,839	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	5,961	3,839	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March. It must agree with bank reconciliation.	
9. Total fixed assets plus long term investments and assets	44,592	45,325	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 PFI/IF).	
For Local Councils Only	Yes	No	NSA	
11a. Disclosure note re Trust Funds (including charitable):		<input checked="" type="checkbox"/>		The Council has a body corporate, acts as sole trustee and is responsible for managing trust funds or assets.
11b. Disclosure note re Trust funds (including charitable):			<input checked="" type="checkbox"/>	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practice and to present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

DATE

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

as recorded in minute reference:

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

SIGNATURE REQUIRED

Agenda item 24: To receive an update on planning applications since the previous meeting

Applications Responded to Under Delegated Powers Since the Previous Meeting:

Application Reference	Location	Proposed Work	Parish Council Response
None			

West Berkshire Council's Recent Planning Decisions:

Application Reference	Location	Proposed Work	Parish Council Response	WBC Decision
None				

Agenda item 25a: To receive the Finance Report and approve the payments listed

Status at bank at last bank reconciliation 30th April 2023

Lloyds Bank Current	£4,067.23
---------------------	------------------

Income received 17th February - 27th March 2023

HMRC VAT refund	£657.11
West Berkshire Council Precept (instalment 1 of 2)	£5,646.50
Total	£6,303.61

Payments to be approved

Payment Date	Method	Payee	Payment Detail	Amount
06-Apr	BACS	Staff Costs	Inc. salaries for all staff, expenses, pension contributions and PAYE for Mar	£429.21
03-May	BACS	Yattendon Village Hall	Donation towards Coronation event	£100.00
06-May	BACS	Staff Costs	Inc. salaries for all staff, expenses, pension contributions and PAYE for Apr	£432.64
11-May	BACS	Triangle Management	Refuse disposal	£178.85
11-May	BACS	BHIB	Insurance 23/24	£633.85
19-May	DD	ICO	Registration fee 23/24	£35.00
Total				£1,809.55

Agenda Item 25b: To receive the most recent bank reconciliation

**Bank Reconciliation at
30/04/2023**

	Cash in Hand 01/04/2023	3,839.33
	ADD	
	Receipts 01/04/2023 - 30/04/2023	657.11
	Subtotal	4,496.44
	SUBTRACT	
	Payments 01/04/2023 - 30/04/2023	429.21
A	Cash in Hand 30/04/2023	4,067.23
	(per Cash Book)	
	Cash in hand per Bank Statements	
	Petty Cash	0.00
	Lloyds Current	4,067.23
	Subtotal	4,067.23
	Less unrepresented payments	0
	Subtotal	4,067.23
	Plus unrepresented receipts	0
B	Adjusted Bank Balance	4,067.23

A = B Checks out OK

Agenda item 25c: To receive the Quarterly Budget Report

Quarterly Budget Report for Quarter 4: 1st January – 31st March 2023

Income

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
1	Precept	9,300.00	9,300.00						(0%)
2	VAT Refund								(N/A)
3	Other Income		3,657.08	3,657.08				3,657.08	(N/A)
	SUB TOTAL	9,300.00	12,957.08	3,657.08				3,657.08	(39%)

Administration

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
4	Office Supplies & Software				240.00	671.99	-431.99	-431.99	(-180%)
5	Subscriptions/Fees				250.00	153.48	96.52	96.52	(38%)
6	Insurance				530.00	571.95	-41.95	-41.95	(-7%)
7	Audit Fees				120.00	97.50	22.50	22.50	(18%)
8	Training				100.00	77.45	22.55	22.55	(22%)
9	Staffing Expenses				420.00	457.46	-37.46	-37.46	(-8%)
10	Meeting Rental				150.00	120.00	30.00	30.00	(20%)
	SUB TOTAL				1,810.00	2,149.83	-339.83	-339.83	(-18%)

Litter

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
11	Refuse Disposal				650.00	642.62	7.38	7.38	(1%)
12	Litter Picking Equipment				40.00		40.00	40.00	(100%)
	SUB TOTAL				690.00	642.62	47.38	47.38	(6%)

Staff Costs

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
13	Staff Costs				3,700.00	4,463.17	-763.17	-763.17	(-20%)
	SUB TOTAL				3,700.00	4,463.17	-763.17	-763.17	(-20%)

Courtesy Lights

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
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14	Courtesy Lights Electricity				48.00	48.00			(0%)
15	Courtesy Lights Maintenance				100.00		100.00	100.00	(100%)
SUB TOTAL					148.00	48.00	100.00	100.00	(67%)

Burial Ground

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
16	Burial Grounds Grant				2,500.00	2,500.00			(0%)
SUB TOTAL					2,500.00	2,500.00			(0%)

Grants

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
17	Grants				100.00	280.00	-180.00	-180.00	(-180%)
SUB TOTAL					100.00	280.00	-180.00	-180.00	(-180%)

Miscellaneous

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
18	Miscellaneous Expenditure				200.00		200.00	200.00	(100%)
22	Well House				1,500.00	2,603.00	-1,103.00	-1,103.00	(-73%)
SUB TOTAL					1,700.00	2,603.00	-903.00	-903.00	(-53%)

Chairperson's Allowance

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
19	Chairperson's Allowance				50.00		50.00	50.00	(100%)
SUB TOTAL					50.00		50.00	50.00	(100%)

Election Costs

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
20	Election Costs								(N/A)
SUB TOTAL									(N/A)

Reserves

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	+/- Under/over spend	
21	Reserves					1,908.17	-1,908.17	-1,908.17	(N/A)
	SUB TOTAL					1,908.17	-1,908.17	-1,908.17	(N/A)

Summary

NET TOTAL	9,300.00	12,957.08	3,657.08	10,698.00	14,594.79	-3,896.79	-239.71	(-1%)
V.A.T.		173.24			657.11			
GROSS TOTAL		13,130.32			15,251.90			

Agenda Item 26: To review the earmarked reserves

In previous years, the council has not felt it has needed to hold an earmarked reserves for specific projects.

In the 2023/24 financial year, the council has agreed to include £100 in the budget to earmark towards the next purchase of a laptop. It is intended this amount will be earmarked each year to build up a fund.

It should be noted that the precept has been set to match the expected expenditure for the year. The council held general reserves of £3,839.33 at the end of the 22/23 financial year.

The council is requested to review whether any further earmarked reserves are required towards any other purposes.