

# POULSHOT PARISH COUNCIL

**MINUTES OF THE  
FULL COUNCIL MEETING  
HELD IN THE HUNLOKE HALL  
WEDNESDAY 11<sup>TH</sup> MARCH 2026 AT 7.30 PM**

**PRESENT:** Cllr Mike Davis (Chairman)  
Liz Bissett (Vice Chairman)  
Cllr Tim Hues  
Cllr Claire Church  
Cllr Chris Dyke  
Cllr Frances Nixon  
Cllr Tamara Reay (Wiltshire Council) (*left 20.55*)

**OFFICER:** Jeannette Young (Clerk)

**PUBLIC PARTICIPATION:** 12 members of the public were in attendance.

Only one comment was received from a member of the public, this being on behalf of a resident who frequently uses the local bus. With reference to item 12 on the agenda, please when discussing the bus shelter, could one that not only protects from rain, but also from the wind be considered.

## **146/25/26 Apologies**

No Apologies were received; all Members were present.

## **147/25/26 Declarations of Interest**

There were declarations of interest declared by Cllr Hues and Cllr Davis on item 7.3.

## **148/25/26 Minutes**

It was proposed by Cllr Bissett, seconded by Cllr Dyke and UNANIMOUSLY RESOLVED to confirm the Minutes of the meeting of the Parish Council held on 13<sup>th</sup> January 2026 as a true record. The Minutes were duly signed by the Chairman, Cllr Davis.

## **149/25/26 Chairman's Announcements**

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The Chair, read out the following statement regarding action taken by the Village Hall Committee

- Poulshot Parish Council fully support Poulshot Village Hall committee on last weeks announcement of one of their committee members. Poulshot Parish Council were very pleased with the quick reaction of the Village Hall committee of an EGM and reporting themselves to the Charities Commission. Poulshot Parish Council understands that the Poulshot Village Hall committee have reviewed their safeguarding policies and will continue to provide an enjoyable and safe environment for the whole community to use. We will not receive or add any further comments on the matter.
- It was explained that Wessex Water was due to start work on the new pumping station. It was confirmed that works are due to start on the 1<sup>st</sup> June 2026, with a letter and plan of works shared with Members, it then proposed by Cllr Bissett and seconded by Cllr Davis and UNANIMOUSLY AGREED that a surveyor be approached to represent the Parish Council with all 'reasonable' costs being compensated by Wessex Water, as stated in their covering letter,  
Cllr Hues to arrange.  
Extract from letter –  
If you feel you wish to appoint an agent or surveyor to represent you in respect of these works, I can confirm that Wessex Water is prepared to compensate for reasonable surveyor's fees. The maximum payable will be based on a rate appropriate to the nature and complexity of the work that has been done.
- The Chair also spoke about issues he had experienced with his electricity supply and asked if anyone else had experienced issues. Concern was raised that no substation or known extra supply had been installed to cope with the extra new properties in the village. It was therefore request by Members that the Clerk email SSE to ask what the supply capacity was and enquire over any future plans.

### **150/25/26 Police Report**

It was NOTED that there had been no police report received. However it was suggested by Cllr Reay that the Clerk identifies the report sent to the Area Board earlier this month and shares with Members.

### **151/25/26 Update from Wiltshire Councillor Tamara Reay**

- Plea for Parish Councils to attend the area board meetings
- Wiltshire Council has set its Budget for 2026-2027. However approval was close, coming down to a 2 vote difference
- Budget includes a proposed 20% increase in parking charges, extending chargeable hours from 07:00 to 19:00, and applying weekday rates on

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Sundays. All in attendance were encourage to comment on an upcoming consultation on these charges.

- Black bins to move to a 3 weekly collection next summer.
- Plans for the closure of recycling centres at Purton and Lower Compton have for the time being, been reversed. However, there is still a booking system for these sites being considered.
- Highways - Wiltshire Council receives funds every year from public transport for road maintenance and £10m has been added per year from Wiltshire Council funds, however it is planned to take out another borrowed £5m over next 3 years (£15m in total) to be paid back over the next 60 years at a cost of £56m.

### 152/25/26 Planning

The following Planning Applications were considered and discussed.

#### 152/25/26/1

Application No:	PL/2026/00232	It was proposed by Cllr Davis, seconded by Cllr Hues and UNANIMOUSLYRESOLVED that there was no objection to the application PL/2026/00232, providing the flue be coloured black, to blend in and be in keeping with another flue that had previously been installed on the same small development.
Application Type:	Householder planning permission	
Proposal:	Installation of external flue to facilitate installation of a log burner.	
Site Address:	9 Aubreys Yard, Poulshot, Devizes, SN10 1FJ	

#### 152/25/26/2

Application No:	PL/2026/00472	It was proposed by Cllr Davis, seconded by Cllr Bissett and UNANIMOUSLYRESOLVED to raise an objection to PL/2026/00472 this being due to the height of the fence, which is in a conservation area and felt to be unnecessary and unsightly.
Application Type:	Listed building consent (Alt/Ext)	
Proposal:	Retrospective application for replacement of fence.	
Site Address:	60 The Green, Poulshot, Devizes, SN10 1RT	

#### 152/25/26.3

Application No:	PL/2026/00587	It was proposed by Cllr Bissett, seconded by Cllr Nixon and RESOLVED that there were no objections to planning application PL/2026/00587
Application Type:	Householder planning permission	
Proposal:	Extension and refurbishment	
Site Address:	4 Lodge Cottages, Poulshot Road, Poulshot, Devizes, SN10 1RQ	

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### 152/25/26.4

Application No:	PL/2026/00853	It was proposed by Cllr Bissett, seconded by Cllr Nixon and UNANIMOUSLY RESOLVED that there were no objections to planning application PL/2026/00853
Application Type:	Householder planning permission	
Proposal:	Demolition of existing sheds and replacement with a single storey outbuilding to provide a home office and studio space	
Site Address:	60 The Green, Poulshot, Devizes, SN10 1RT	

### 152/25/26.5

Application No:	PL/2026/01468	It was proposed by Cllr Davis, seconded by Cllr Bissett and UNANIMOUSLY RESOLVED that there were no objections to planning application PL/2026/01468
Application Type:	Notification of proposed works to trees in a conservation area	
Proposal:	T1 Pine - Fell.	
Site Address:	POULSHOT HOUSE, 73 POULSHOT ROAD, POULSHOT, DEVIZES, SN10 1RX	

### 153/25/26 Request Regarding Access Road to 39, 41, 45, 47, 51 and 53 The Green

The request was discussed of reducing the entrance width from its current size to more like its original size of 700cm. Kerb and edge the entrance to the road. Removing the existing gravel entrance back by 500cm and stone edge and hot tarmac in this area. Followed by soil and grass seeding the area of the green that will be left due to the reduction in the size of the entrance. It was felt that a precedence had been set due to previously entrances from the highway to access roads on the Green, had been tarmacked. There was however concern that due to it being in a conservation area permission would need to be sought, and Members not having the power to agree it, it was therefore proposed by Cllr Davis, seconded by Cllr Bissett and UNANIMOUSLY AGREED to contact Andy Cadwallader at Highways to find out if approval was needed before progressing or authorising any works.

### 154/25/26 Village Trust Update and Requests

Following a request for support for the Annual Spring Clean, it was AGREED that Members would support the planned clean on 14<sup>th</sup> March 2026, with Cllr Nixon offering to attend. It was noted that the Risk Assessment for this activity had been received.

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Discussion took place regarding the replacement of the dead lime trees, with Member happy to go with the suggested replacements and advising that a grant application be submitted for further consideration and funding

Benches situated around the Green and Green Gardens were considered with possible replacement being spoke about. It was AGREED that Members were happy for the Village Trust to carry out any works or replacements, but to submit a grant application for further consideration and funding.

There being dead hedges in Green Gardens which are supported by posts cut from trees felled in the gardens which are rotting away causing the dead hedges to fall apart. It was therefore proposed by Cllr Bissett, seconded by Cllr Dyke and UNANIMOUSLY AGREED to give permission to the Village Trust to install treated posts to support the hedging in the Green Gardens, which the Trust will fund.

### **155/25/26 Grounds Maintenance**

After consideration of the 3 provided quotes and concern over quote A being for a rolling contract of undetermined length, with 6 month termination clause, it was finally proposed by Cllr Davis, seconded by Cllr Hues, and UNANIMOUSLY RESOLVED to accept quote B, for cutting large green area with tractor and roller mower x 12 cuts ; £2,160.00, strimming around large green area x 5; £250.00, Hedge cutting nature area November x1 £250.00, grass cutting nature area per cut; £60.00 and on confirmation of the inclusion of 6 cuts to the Orchard over the year at a cost of £120. per cut.

Cllr Davis to contact the provider to confirm.

### **156/25/26 Speed Indicator Device Quotes**

Clarification was given on the positioning of 2 posts to accommodate a SID and an explanation that the SID would be repositioned at regular intervals and could be changed 180 degrees on each post. It was also explained that a solar powered SID should be bought as this negates anyone having to change batteries in the unit. There was a discussion on where the funding should come from and it was believed that the S106 fund from Higher Green Farm could be used.

It was then proposed by Cllr Church, seconded by Cllr Dyke and UNANIMOUSLY AGREED to go with supplier C, ElanCity and purchase the Radar Speed Sign Evolis Vision - Solar Version Usb/Bluetooth at a cost of £3107,99 (including VAT) funding to be taken from S106 monies.

Cllr Church to contact the supplier.

### **157/25/26 Bus Shelters**

After much consideration of the 6 provided quotes, and locations of companies, delivery charges, etc., it was AGREED that 14A was the preferred choice due to it providing wind and rain shelter. It was noted that the quote did not include

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roofing felt, battens, tiles and rainwater goods or groundworks. Quotes for groundworks for the shelter were also explained with both companies being local. Cllr Dyke explained that Wiltshire Councils Bus Shelter team had been contacted regarding advice on the position of the proposed Bus Shelter, but had not responded, therefore it was not possible to bring this item to a final conclusion, until all the guidance and details had been received.

It was then proposed by Cllr Davis, seconded by Cllr Dyke and UNANIMOUSLY AGREED that the design and quote 14A from N Houghton Ltd was the preferred Bus Shelter, with the preference for ground works being RJT Groundworks Services Limited at a quoted cost of £780. (incl VAT), with Cllr Dyke being requested to clarify the positioning, and final pricing for the assembly and installation bringing it back to Council for a final decision.

Cllr Dyke was thanked for all his work on obtaining the necessary quotes and designs.

At this point Cllr Reay left the meeting.

### **158/25/26 Joint Planning and Survey Working Group Notes**

Further to the recommendation that the Neighbourhood Plan proposal return to Full Council for further consideration and debate, the following points from a meeting with Community First were shared with Members.

- Recommended that PPC use a planning consultant, and have provided 3 company names that they have previously worked with. Cost of employing a planning consultant is unknown, however it was suggested contact be made with Crudwell PC who are well in the process of creating their NP.
- Community First can generate, publish and collate a survey based on the Regulation 14 consultation and of the initial draft NP – Cost would be in the region of £1500
- There is no knowledge of any grants that are now available for creating a NP or paying for consultants.
- We asked the question if any neighbouring villages had joint NP, and if costs could be shared. CF were not aware of any joint NP. (Calne and Calne without did and do share their NP)
- CF advised Crudwell's Chair be approached for estimated costs – Liz to make contact.
- Rural Housing Enablers can provide free advice and support around affordable and Community-Led Housing locally.
- Ellie from CF has provided links to Crudwells NP and Survey, also a link to an webinar run by WALC which explains CIL and S106 monies and how if a council has a NP they can claim a higher percentage of these monies and have more of an input on the funds use.
- Wiltshire's required target for new build houses has gone up to over 3,500 per year.

Several discussions were had regarding whether other small villages with no facilities or schools had adopted Neighbourhood Plans. It was proposed by

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Cllr Davis, seconded by Cllr Dyke and AGREED that Members would continue to investigate and bring their findings back to the next Council meeting for further consideration.

## **159/25/26 Councillors Updates**

Tree maintenance in the Green Gardens – Cllr Davis, stated that he had not managed to get the required 3 quotes for the second phase of tree maintenance, but would endeavour to do so before the next council meeting.

## **160/25/26 Finance Report and Bank Balances.**

Members received and NOTED report, showing balances of.

Total Funds = £196,273.27

Parish Accounts =£74,209.05 (includes S106 of £41,332.64 and £7,254.87 GWCF Grant)

Community Fund = £122,064.22

## **161/25/26 Meeting Extended**

At 21.29 it was proposed by Cllr Bissett, seconded by Cllr Davis and UNANIMOUSLY AGREED to continue with the meeting until the last item had been RESOLVED.

## **162/25/26 Financial Expenditure.**

After consideration it was proposed by Cllr Bissett, seconded by Cllr Dyke and UNANIMOUSLY RESOLVED to approve the expenditure report, showing payments and transfers of £49,717.42 and credits of £41,612.64

It was noted that the RFO had submitted a timesheet for worked 99 hours from 7<sup>th</sup> May 2025 to 28<sup>th</sup> February 2026.

## **163/25/26 Date of Next Meeting**

The next meeting date of 12<sup>th</sup> May 2026 was NOTED

**Meeting Ended at 21:33**

.....Date.....

Asset Register

Poulshot Parish Council Asset Register

28/04/2026

All assets must be covered or considered by insurance policy

Ser	Item	When Purchased	Expected Life	Current Age	Disposed of	Value When New (Nett) (Known or Estimate)	Last Recorded Value May 19	March 2020 Changes	March 2021 Changes	March 2022 Changes	March 2023 Changes	March 2024 Changes	March 2025 Changes	May 2026 Changes
1	Football Goal Posts	20/10/2004	20	+20	No	£ 472.00	£ 472.00							
2	Benches	2020	15	5	No	£ 850.00	N/A		£ 708.00					
3	Benches	2017	15	8	No	£ 646.00	£ 646.00							
4	Benches	N/K	15	+15	No	£ 680.00	£ 680.00							
5	Benches	N/K	15	+15	No	£ 500.00	£ 1.00							
6	Benches	N/K	15	+15	No	£ 500.00	£ 1.00							
7	Benches	N/K	15	+15	No	£ 500.00	£ 1.00							
8	Benches	N/K	15	+15	No	£ 500.00	£ 1.00							
9	Play Equipment	Pre-2010	20	15	Some Beyond Repair - one item removed.	£ 4,141.00	£ 4,141.00				£ 1,000.00			
10	Notice Board	07/03/2005	25	21	No	£ 1,068.00	£ 1,068.00							
11	Play Equipment Safety Surface	N/K	15	15	No	£ 1,200.00		£ 1,978.00						
12	Defibrillator Cabinet	2014	15	11	No	£ 600.00	£ 600.00							
13	Football Post Holders	13/06/2005	20	20	No	£ 79.00	£ 79.00							
14	Trough & Gates - Green Gardens	Pre-2010	20	15	No	£ 567.00	£ 567.00							
15	Ex-Telephone Kiosk	Pre-2011	20	+20	No	£ 1.00	£ 1.00							
16	Green Garden Allotments	Pre-2000	99	N/A	No	£ 1.00	£ 1.00							
17	Village Green	24/11/1984	99	N/A	No	£ 1.00	£ 1.00							
18	Community Field	2021	99	N/A	No	£ 1.00	£ 1.00			£ 1.00	£ -			
19	Kvocera Printer	23/03/2019	5	07	Yes Beyond Repair	£ 142.00	£ 170.00				£ 170.00			
20	Goal Nets & Bag	14/10/2018	5	07	No	£ 64.00	£ 64.00				£ 64.00			
21	Fire Pit	26/10/2018	15	07	No	£ 350.00	£ 350.00							
22	Lenovo Laptop V15-1GL Model 820	18/10/2022	5	03	No	£ 200.00					£ 200.00			
23	HP Dskjet Printer 2710e	18/10/2022	5	03	No	£ 37.00					£ 37.00			
24	Laptop Sleeve	18/10/2022	5	03	No	£ 8.00					£ 8.00			
25	Hafury Mobile Phone128G, 16GB	18/10/2022	5	03	No	£ 52.00					£ 52.00			
26	Sonnics 500GB Black External Driv	18/10/2022	5	03	No	£ 24.00					£ 24.00			
Totals						£ 13,184.00	£ 8,845.00	£ 10,823.00	£ 11,531.00	£ 11,532.00	£ 10,619.00	£ 10,619.00	£ 10,619.00	

## POULSHOT PARISH COUNCIL RISK ASSESSMENT

**“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”**

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Poulshot Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

L = Low risk, no action needed

M = Medium risk, review and change if possible.

H = High risk, act to lower risk.

ADOPTED:

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
<b>FINANCE AND MANAGEMENT</b>				

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its statutory duties	L	To determine the precept amount required, the Council regularly receives budget updates, financial statements and bank reconciliation from the RFO. At the precept meeting Council receives a budget report, including actual position and projected position to the end of the year and indicative figure or costings obtained by the RFO. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget heading, the total of which is resolved to be the precept amount to be requested from Wiltshire Council. The figure is submitted by the RFO electronically. The RFO informs Council when the monies are received.	Existing procedure adequate when budget and precept submitted together in January meeting. The Parish Council will endeavour to maintain a target of between 30% and 50% of operating costs in its financial reserves according to its adopted Reserves Policy.
Financial Records	Inadequate records. Financial irregularities	L L	The Council has Financial Regulations that set out the requirements	Financial Regs to be reviewed annually. Existing procedure adequate
Bank and Banking	Inadequate checks Bank mistakes	L M	The Council has Financial Regulations that set out the requirements.	Financial Regs to be reviewed annually. Existing procedures adequate
Reporting and Auditing	Inadequate information and communication	L	Financial information is a regular item and discussed/reviewed and approved at each meeting.	Existing procedure adequate

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Grants	Failure to understand, seek, secure and spend grants.  Receipt of grants	L  L	The Parish Council does not presently have any Grants. In the event that they do the following will apply: Regular financial reporting to the Parish Council by the RFO  Financial Regulations set out requirements and procedures for receiving grants	Procedure would be invoked if requested.  Existing procedure adequate
Charges - rents	Payment of rent	L	The Parish Council collects rents for allotments. Allotment tenants are invoiced annually in September.	Existing procedure adequate
Grants and support payable	Power to pay. General Power of Confidence	L	The Parish Council manages Grant payments. Granting policy and procedures are in place. Grant applications are reviewed and scored by the Councillors. The process is minuted and listed accordingly. General Power of Confidence is used with all such expenditure going through the required council process of approval, minuted and listed	Existing procedure adequate

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Value for money / accountability	Work awarded incorrectly.  Overspend on services	L  M	Normal Parish Council practice would be to seek, where possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the RFO would investigate the situation and report to the Council.  Process is fully documented via the Financial Regulations.  The Council has adopted an Investment Strategy Policy to manage its investments. Council uses an external investment advisor in conjunction with this policy.	Existing procedure adequate  Financial Regs to be reviewed annually  Investment Strategy reviewed annually
Salaries and associated costs	Salary paid incorrectly.  Unpaid Tax to Inland Revenue	L  L	The Parish RFO presents salary and expense payments, including the amount owing to HMRC for formal approval at Council meetings.  Salaries are managed by a third-party servicing company	Reports to HMRC available for inspection.  Existing procedures adequate.

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Employees	Fraud by Staff	L	Requirement of Fidelity Guarantee insurance adhered to with regards to fraud.	Existing procedures adequate.
	Health and Safety	L	All employees to be provided adequate direction and safety equipment needed to undertake their roles. DSE carried out by Clerk.  The Council has and maintains a Health and Safety Policy. The Council carries out all work with adherence to this policy and a H&S Checklist.	Monitor Health and Safety requirements and insurance annually.  Review H&S risk assessment as and when required.
	Contractual	L	The Council has adopted Grievance and Disciplinary Policies. The Council has also implemented a Governance working group, to include Employment, Complaints and Freedom of Information. The Clerk and RFO are employed under the "Green Book" National Agreement NALC Contract and Job Description	Existing procedures adequate
VAT	Reclaiming	L	VAT is reclaimed up to twice a year by the RFO and reported to the Council according to Financial Regulations	Existing procedures adequate.
Annual Return	Submit within time limits	L	Annual Return is completed and submitted to council for approval and signature by the Chairman. It is submitted to the Internal Auditor for completion and sign off within the set time limit.	Existing procedures adequate
Legal Powers	Illegal activity or payments	L	All activity and payment within the power of the Parish Council be resolved at Full Council meetings.	Existing procedures adequate

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Minutes / agendas / Notices / Statutory Documents	Accuracy and legality	L	Minutes and agendas are prepared in accordance with legislation. Agendas are prepared in time to give the three clear days' statutory notice and displayed within the legal requirement. Draft minutes of meeting are produced and, published on the website, and noticeboard. Minutes are signed at the following council meeting.	Existing procedures adequate.
	Business Conduct	L	Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair. Legal advice provided by the Clerk.	Members abide by the adopted code of conduct.
Members interests	Conflicts of interest	L	Declarations of interest by members are made at each council meeting (where necessary). An agenda item also prompts members to do so.	Existing procedure adequate
	Register of Members' interests	L	Interest procedures are also described in Appendix A and B of the Code of Conduct. Register of Members interests are held by the Primary Authority Wiltshire Council	New Members are informed of the need to register their interests
Insurance	Adequacy	L	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities as necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate.
	Cost	L		Insurance reviewed annually
	Compliance	L		
	Fidelity Guarantee	L		
Data Protection	Policy Provision	M	The Parish Council holds ICO membership and has a data management policy in place.  The Council abides by GDPR and publishes its GDPR policy on its website.	Existing procedure adequate and reviewed annually

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Freedom of Information	Policy Provision	M	The council has a published FOI Policy detailing the process and costs for FOI requests.	Monitor and review publication scheme.  Monitor requests for FOI and the Clerk to report to Council.
Transparency and Accountability	Policy Provision	M	The new transparency code for Smaller Authorities in accordance with the Local Audit and Accountability Act 2014	The Council follows the Transparency code.
<b>PHYSICAL EQUIPMENT OR AREAS</b>				
Assets	Loss or damage	L	An annual review of assets is undertaken for insurance provision.	Existing procedure adequate
	Risk/damage to third party (ies) property	L	An Asset register is published and agreed annually.	
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is auctioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedure adequate
	Unsafe work by contractors	L	Proper procedures followed in tender documents; risk assessed prior to work being undertaken.	
Notice Board	Risk of Damage	L	The notice board is inspected when pinning up agendas and minutes. Any defects will be reported and attended to in accordance with Council procedures.	Existing procedure adequate

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Play Area	Risk of Damage	L	Play area	The play area is RoSPA inspected annually.
	Injury to users	L		
Open Recreational spaces	Injury to users	M	The Village Green, Green Gardens and the Amenity Field is managed via the Parish Council. The Council has a Village Green Policy covering use of these areas. Use for public events is subject to approval by the Council, validation of license/insurance of the third-party and adherence to the adopted Policy.	
		L	Usage agreements are reported to Full Council.	
Meeting Locations	Adequacy	L	The Parish Council meeting is held in the Village Hall, a venue considered to have appropriate facilities for the Clerk, members and the general public. If the Village Hall is not available, the Hunloke Hall is used.	Existing procedure adequate
	Health and Safety	L		
Council records – paper	Loss through: Theft, fire, damage	L	The Parish Council records are stored at the home of the Clerk.	Existing provision is adequate.
Council records – electronic	Loss through: Theft, fire, damage or corruption of computer	M	Electronic copies are stored and backed up on an external hard drive and Cloud Services that conform to GDPR and Data Protection requirements.	Existing provision is adequate.

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Web site	Out of Date	M	Clerk and members ensure content is updated following each meeting. Regular agenda item to monitor content.	Existing procedure adequate
	Hacked by third party	L	Domain provided by reputable website provider.	

# POULSHOT PARISH COUNCIL

## RESERVES POLICY

### 1. Introduction

- 1.1. Reserves are an essential part of good financial management, they assist the Council to manage unpredictable financial pressures and plan for future spending commitments. The Parish Council needs to maintain adequate financial reserves to protect against risk, ensure contingencies are in place and to support investment in future projects which are beneficial to the Parish. Local Authorities are empowered to hold reserves through section 31a and 42a of the Local Government Finance Act 1992.
- 1.2. The purpose of this policy is to set out how the Council will determine and review the level of its Reserves.
- 1.3. [Sections 31a and 42a](#) of the Local Government Finance Act 1992 require local authorities in England to have regard to the level of reserves needed for meeting future expenditure when calculating the budget requirement. The amount that councils need or choose to hold in their reserves varies according to local circumstance.
- 1.4. Elected members are responsible for deciding what reserves their council holds when setting the budget; informed by their longer-term spending plans ([CIPFA Bulletin 13](#)). There is no set formula for determining the level of reserves that each council should have. Consequently, there is no specified minimum or maximum level of reserves that Poulshot Parish Council should hold, however the equivalent of 6 months of the annual budget should be held as a minimum. It is the responsibility of the Responsible Financial Officer to advise the Council about the level of reserves and to ensure there are key protocols for their establishment and use.

### 2. Risk Management

- 2.1 The Parish Council manages risk by assessing the potential impacts of future events, based on the likelihood that they may occur and the severity of any impact. Mitigating actions are then identified to reduce the exposure and appropriate plans are put in place.

### 3. Types of Reserves

- 3.1 Currently, Poulshot Parish Council maintains two types of reserves;

#### a) Earmarked Reserves

This provides a means of accumulating funds, for use in a later financial year, to meet known or planned policy initiatives. Earmarked Reserves will increase through decisions of the Council and will decrease as they are spent on their specific intended purposes.

The purpose of an Earmarked Reserve is to set aside amounts for projects that extend beyond one year or as a contingency against a specific situation occurring. They may also be created to smooth irregular revenue expenditure by making an annual allowance in the budget (for example an Election Reserve).

Once an Earmarked Reserve has been established by the Parish Council it is the responsibility of the Responsible Finance Officer to ensure funds are spent in line with their purpose.

The purpose of each Earmarked Reserve should be reviewed annually to ensure that it is still relevant.

### **b) General Reserve**

This represents the non-ring fenced (earmarked) balance of Council funds. The main purposes of the General Reserves are firstly to operate as a working balance to help manage the impact of uneven cash flows and secondly, to provide a contingency to cushion the impact of emerging or unforeseen events or genuine emergencies. In general, a robust level of reserve should be maintained and take account of operational and financial issues facing the Parish Council.

A well-run authority with a prudent approach to setting its budget will each year consider its level of general reserves. These general reserves will also need to be supported by earmarked reserves for specific needs, contingencies and commitments. In assessing the level of the Parish Council's reserves, account needs to be taken of the risks facing the Council in terms of any significant unforeseen expenditure requirements.

3.2 Other Restricted Reserves contain sums received with restrictions on how the monies may be spent, for example:

#### **a) Community Infrastructure Levy (CIL)**

CIL Receipts - are the Councils' share of funds raised from developers undertaking new building projects in the Parish, these can be used to fund a wide range of infrastructure projects needed as a result of the developments such as park and green space improvements, provision of leisure facilities, play areas etc.

#### **b) Section 106 funding (S106)**

S106 Receipts – These are sums received from developers to finance specific projects such as the provision and maintenance of a play area etc. The use to which the funds can be put are generally contained within the agreement when the funds are handed over.

3.3 These funds require resolution of the Full Council to be moved or spent.

#### **4. General Reserve**

- 4.1 The purpose of general reserves is to minimise the possible financial impacts to the authority from; emergencies, unforeseen events and ad hoc emerging issues during the year.
- 4.2 The in-year use of general reserves requires Council approval and must not be used for any level of recurring spending, unless that spending will be included in the Revenue Budget for the following financial year. In all cases the use of reserves should be approved by the Responsible Financial Officer in consultation with the Council.
- 4.3 There is no prescribed level of general fund reserves but a level of 30% to 50% of annual operating budget ensures adequate provision in the event of any unforeseen occurrence which would affect cash flow.

#### **5. General Fund Reserve – Risk Assessment**

- 5.1 Identifying the risks allows the Council to take account of the circumstances around current structural change due to service provision and economic circumstances.
- 5.2 Risks can be identified as; risks from potential one-off events; risks which will have general financial consequences and actions that need to be in place to minimise the potential for financial support.

#### **6. Assessment of Potential Risks (not covered by insurance)**

- 6.1 Identifying the risks allows the Council to take account of the circumstances around current structural change due to service provision and economic circumstance.
- 6.2 Risks can be identified as follows:
  - risks from potential one-off events
  - risks which will have general financial consequences

#### **7. Insurance Cover**

- 7.1 The greatest risk facing Poulshot Parish Council is not being able to deliver the activity or services expected of it. The Parish Council manages many of the underlying risks when it reviews the robustness of insurance providers, insurance and its systems.
- 7.2 Zurich Municipal provide tailored insurance cover to suit the needs of the Parish Council. Employers Liability (£10,000,000), Public Liability (£10,000,000) and Fidelity Guarantee (£150,000) are statutory requirements under The Compulsory Insurance Act (1969) and S114 of the Local Government Act (1972). Other voluntary areas of cover include all risks (protection of physical assets), money, hirer's liability, libel and slander, personal accident and legal expenses.

## **8. Assessment of Potential Risks**

- 8.1 In all types of undertaking there is the potential for events and consequences that may either be opportunities for benefits or threats to success. Risk management identifies what can go wrong and how to take proportionate steps to avoid this or successfully manage the consequences. The failure to manage risks effectively can be expensive in terms of litigation and reputation, and the ability to achieve desired targets, and, eventually, on the local community's Council Tax bills.
- 8.2 In order to assess the adequacy of unallocated general reserves, it is necessary to place an estimated financial value on the key strategic, operational and financial risks facing the authority and set aside a reasonable provision. The value of the risks to Poulshot Parish Council have been estimated by:
- considering the probability of each risk
  - considering the range, nature, complexity and scale of the risk
  - evaluating the financial consequences of each risk by taking into consideration budgeted figures for income and expenditure
  - setting aside amounts where applicable to cover contingencies
  - having regard to the provisions made by Parish Councils of a similar size and operation

## **9. Financial Responsibility**

- 9.1. Under Poulshot Parish Council Standing Orders the Council is responsible for the overall management and control of the Parish Council's finances.
- 9.2 The role of the Council is to review the level of its balances and reserves and make the following decision in respect of general reserves:
- to consider the level of general reserve to be applied to the precept for each year.

## **10. Role of Responsible Financial Officer**

- 10.1 It is the responsibility of the Responsible Finance Officer (RFO) to advise the Parish Council about the level of reserves that it should hold and ensure that it has clear protocols for their establishment and use.
- 10.2. There is no statutory minimum but there are four significant safeguards in place against the Parish Council over committing itself financially;
- (a) The balanced budget requirement.
  - (b) The year-end audit report from the Parish Council's Internal Auditor
  - (c) The External Auditor's responsibility to review and report on financial standing.

(d) [RFO S114 Power](#).

- 10.2 Poulshot Parish Council, on the advice of their RFO, are required to make their own judgements on the level of reserves, taking into account all relevant local circumstances. Local circumstances vary. A well-managed authority with a prudent approach to budgeting should operate with reserves in the Parish Council's current range (30% to 50% of annual operating budget) given its emerging service responsibilities.
- 10.3 It is the responsibility of the RFO to ensure reserves are spent in line with their purpose. Where expenditure is planned in future accounting periods, it is prudent to build up reserves.
- 10.4 The RFO has a fiduciary duty to local taxpayers and must be satisfied that the decisions taken on balances and reserves represent responsible stewardship of public funds.

## **11. Conclusion**

- 11.1 Reviewing the Council's Financial Risk Assessment is part of the budgeting procedure. It helps to identify planned and unplanned expenditure items and thereby indicates an appropriate level of reserves.
- 11.2 In addition to allowing the Council to manage unforeseen financial pressures and plan for known or predicted liabilities, there is a benefit to holding reserves in terms of the interest earned on funds which are not utilised. This investment income forms part of the budget strategy.

This Policy will be reviewed annually by Council, or sooner should circumstances or legislation change.

Approved and Adopted on 25<sup>th</sup> July 2023

## Poulshot Parish Council – Privacy Notice

### Introduction

Poulshot Parish Council is committed to protecting your privacy. This notice explains how we collect, use, and protect your personal data in accordance with the UK GDPR and the Data Protection Act 2018.

### Who We Are

Poulshot Parish Council is the data controller for the personal data we collect.

### Contact Details

Clerk to the Council

Email - parishcouncilclerk@poulshot.org

### What Information We Collect

We may collect and process the following personal data:

Name

Address

Email address

Telephone number

Any other information you provide when contacting us

### How We Use Your Information

We use your personal data to:

- Respond to enquiries and correspondence
- Provide information and services
- Process payments, invoices, and receipts
- Carry out our duties as a public authority

### Lawful Basis for Processing

We process your personal data under one or more of the following lawful bases:

- Consent (Article 6(1)(a))
- Contract (Article 6(1)(b))
- Legal obligation (Article 6(1)(c))
- Public task (Article 6(1)(e)) – where processing is necessary for the performance of our official functions as a parish council

### Data Sharing

We will only share your personal data when necessary and in accordance with the law. This may include sharing with:

- Other local authorities
- Regulatory bodies
- Service providers acting on our behalf

We do not sell your personal data.

### Data Security

We take appropriate technical and organisational measures to protect your data against unauthorised access, loss, or misuse. Access to personal data is limited to those who need it for legitimate purposes.

### Data Retention

We will only keep your personal data for as long as necessary for the purposes for which it was collected, in line with our records retention policy. After this period, your data will be securely deleted or destroyed.

### Your Rights

Under data protection law, you have the right to:

- Request access to your personal data
- Request correction of inaccurate data
- Request erasure of your data
- Request restriction of processing
- Object to processing
- Request data portability (where applicable)

To exercise any of these rights, please contact us using the details above.

### Automated Decision Making

Poulshot Parish Council does not use automated decision-making or profiling.

### Complaints

If you are unhappy with how we handle your data, you have the right to lodge a complaint with the Information Commissioner's Office (ICO): <https://www.ico.org.uk>

### Changes to This Notice

We may update this privacy notice from time to time. The latest version will always be available from the Parish Council.

# Poulshot Parish Council

## Working Groups and Terms of Reference

Poulshot Parish Council has resolved to establish Working Groups in the following areas:

- a) Finance and Audit. (F&A)
- b) Health and Safety including Safeguarding and Risk. (H&S)
- c) Governance to include Employment, Complaints and Freedom of Information. (Governance)
- d) Village Maintenance. (Maint)
- e) Highways and Policing. (Highways)
- f) Planning Matters. (Planning)
- g) Communications to include Media, Press, Data Protection and Website. (Communications)
- h) Townsend Farm Development (TFD)
- i) Fireworks Event
- j) The Wellbeing Open Space

The Full Council will retain oversight of each Working Group, but initial investigations and the lead for discussions and recommendations at Parish Council meetings will be the responsibility of the Working Group members. All decisions and the authority to make decisions remains with the Full Parish Council; Working Groups are not decision making bodies and have no delegated authority except for Finance and Audit working group. 7.g.

The Parish Clerk will retain responsibility to distribute/transfer all appropriate correspondence to the appropriate Working Group members, copying as necessary to the remaining Council members. Issue agendas and arrange meetings when required to do so. These meetings may be in person or virtual.

Working Group members will inform the Clerk who will add items to the Full Parish Council meeting agenda as necessary.

Councillors allocated to Working Groups will be volunteers for these groups. The Working Groups will provide a focal point, Councillors should broaden their knowledge to become an informed voice<sup>1</sup>. Where training is available Councillors should consider requesting a place via the Parish Clerk for Wiltshire Association of Local Councils run courses. All Councillors may engage in the subjects covered by a Working Group in addition to the nominated members.

### Terms of Reference

*1. Informed Voice – a term used to represent a councillor who by dint of either training, or professional experience or additional time reviewing a subject may have a greater level of understanding than other councillors. It does not convey that an individual is professionally qualified or an expert in such matters all councillors remain as volunteers elected to their posts.*

Each Working Group will consist of between 3 and 4 Parish Councillors. Should the Full Council agree then non-councillors can be co-opted as members of Working Groups to assist in the effective running of that Working Group or delivery of their objectives. Co-opted members will not be included in any discussions or recommendations that result in regulation or control of the Parish's finances.

### **Working Group Individual Details**

#### **1. Finance and Audit. (F&A)**

- a) Authorised signatories for Parish banking services (paper and online).
- b) Review all Receipt and Payment vouchers produced by the RFO relating to Parish spending.
- c) Receive and make recommendations, to Full Parish Council, for all applications for grants from the Community Fund.
- d) Support the RFO in production of balance sheet and annual accounts for audit.
- e) Draft proposals for the annual precept for discussion by Full Parish Council.
- f) Advise on requirement for quotations for all Parish Council expenditure.
- g) Delegated spending powers up to £500 which must then be formally recorded at the next Full Parish Council meeting.
- h) Review, not less than annually, the bank accounts and savings accounts of Parish monies, to ensure appropriateness.
- i) Review not less than annually, the Parish Council's Investment Strategy for the "Community Fund".
- j) Review, not less than annually, the Parish Council's Financial Reserves Policy.
- k) Review and update the Parish Council Financial Regulations Standing Instruction, not less than annually.

#### **2. Health and Safety including Safeguarding and Risk. (H&S)**

- a) Provide a focal point for members of the community to report concerns over H&S or Safeguarding.
- b) Review, not less than bi-annually, the Parish Council's Health and Safety Policy Statement.
- c) Review, not less than bi-annually, the Parish Council's Safeguarding Policy Statement.
- d) Advise the Full Parish Council on matters relating to H&S or Safeguarding.
- e) Maintain a Parish Council risk register.

- f) Support the Clerk in selection of an appropriate Parish Council insurance policy.
3. Governance to include Employment, Complaints and Freedom of Information. (Governance)
- a) On behalf of the Full Parish Council monitor the employment contract of any Parish Council employee, reporting any required changes or breaches to the Full Parish Council.
  - b) Draft for approval by the Full Parish Council the job specification for any Parish Council employee.
  - c) On behalf of the Full Parish Council conduct recruitment activities of any employees when required. Make a recommendation to the Full council on any new employees' appointment.
  - d) Support the Clerk and respond swiftly to any action, communication or complaint that is communicated to or relating to the Parish Council.
  - e) Inform the Parish Council's insurance provider at the earliest opportunity of any action, communication, or complaint for which they may become involved.
  - f) Be the first stage of response in investigating any action, communication or complaint that is brought to the Parish Council's attention.
  - g) Understand the Parish Council's adoption of the Information Commission's Freedom of Information (Fol) Publication Scheme. Support the Clerk in answering an FOI requests received by the Parish Council.
  - h) Conduct, with the Parish Clerk, an annual appraisal process, to include review of job specification and objectives. This will be the performance review and must be recorded.
  - i) Review and recommend the level of reasonable charges that should be raised in answering Fol requests.

4. Village Maintenance. (Maint)

- a) Provide a focal point for members of the community to report concerns over maintenance issues around the village. Consideration should include, but is not limited to: the Green Gardens, the green, trees, hedges, footpaths, salt bins, play equipment, football goals, gates, stiles fences, et al...
- b) Lead on the liaison and provision of the Green Cutting contract. Review performance of the contractor and make recommendations for future contract frequency.

- c) Where maintenance has been identified as being required to lead on establishing an approach to effect a repair. Where necessary this will include seeking quotes to complete the works.
- d) Provide a focal point for members of the community who rent the village allotments.
- e) Instigate swift action for any identified maintenance issue that could lead to injury or harm to any member of the community.

#### 5. Highways and Policing. (Highways)

- a) Provide a focal point for members of the community to report concerns over highways or policing.
- b) Liaison with Wiltshire Council on all matters of highways (roads), verges and pavements.
- c) Meet with and discuss the works required by the Village Steward.
- d) Lead on any road safety issues as they affect Poulshot village, including speed enforcement, signage, and road markings.
- e) Be the first point of contact for the Community Policing Representative to both receive and pass on matters as they affect Poulshot.

#### 6. Planning Matters. (Planning)

- a) To read in detail all planning applications that affect Poulshot Parish.
- b) To be a focal point for residents to seek advice or raise concerns with planning applications.
- c) Report at Full Parish Council meetings on current planning applications and make recommendations as to how the Parish Council should respond.
- d) Monitor all finalised planning applications to ensure compliance with approved planning. If breeches are identified produce the necessary evidence to support a submission to the Wiltshire Planning Enforcement Officer.

#### 7. Communications to include Media, Data Protection and Website. (Communications)

- a) Support the Clerk to manage and monitor the Parish Council's website, to keep it current and provide important messages for the benefit of the wider community.
- b) Be the Parish Council's representatives for any media requests or activity as it may affect Parish Council business or Parish activities.

- c) Understand national General Data Protection Regulations (GDPR) and advise fellow councillors to ensure the Parish Council is compliant.
- d) Review, not less than bi-annually, the Parish Council's Data Management Policy Statement and check how data held by the Parish Council is stored.

#### 8. Townsend Farm Development (TFD)

This is another, significant and involved proposed planning development that could have wider issues that have an impact on the village and its community. This bespoke Working Group will be the Parish Council's representatives.

- a) Liaise with the developers on the momentum of the project.
- b) Document any updates and discussions.
- c) Feedback to the residents of the Village via Council meetings on any progress.

#### 9. Village Survey Working Group.

- a) To consider all comments, recommendations and consolidate into fundamental categories.
- b) To consider locations for any structural objects and recommend to Full Council
- c) To consider any budget allocations, constraints, and ongoing maintenance costs
- d) To feedback to Full Council any recommendations, that must be fully costed beforehand.

#### 10. Village Fireworks Event Working Group

- a) Membership to include at least 2 Parish Councillors and 2 named members of the Village.
- b) To complete the Permissions form for use of the Village Green and/or Green Gardens and submit to the Parish Council.
- c) To provide a Health and Safety Risk Assessment, which is part of the Permission form, to the Parish Council.
- d) Should funding be required to submit a grant application to the Parish Council
- e) To adhere to all the Health and Safety Executive Firework guidelines and advice.
- f) Identify Ignitor, Marshals and First Aider, confirming their roles and responsibilities.

- g) To consider if a Temporary Events Licence (TENs) is required for provision of alcohol etc.
- h) To consider if a Music License is required for any planned live or recorded music.
- i) To advertise the event using the appropriate channels.
- j) On the day of the event to confirm no more than 500 members of the public are in attendance.
- k) Collect any donations and deposit with the Parish Council for safe keeping with their bank account for the following year.

## 11. The Wellbeing Open Space Working Group

- a) To help provide a community space for the benefit of the Village, helping to create a wildflower meadow and nature habitat, whilst overseeing the development and maintenance of the Community Orchard.
- b) When maintenance is needed, take the lead in arranging repairs, coordinate with the authorised contractor, and obtain quotes if required.
- c) To serve as a contact point for community members looking to use the land for a group activity.
- d) To act as a designated contact for community members to report land maintenance issues, including concerns related to trees, hedges, footpaths, gates, and fences.
- e) Promptly address any maintenance issue identified as posing a risk of injury or harm to members of the community.

### Membership

The Working Groups will remain volunteer positions, intended to last for the duration of a Councillor's tenure. Some Working Groups will benefit from always including either the Chair, vice-Chair, or both. In these cases, a change in those positions would result in a change to Working Group membership.

1	Finance and Audit. (F&A)	Chair (Cllr M Davis) Vice Chair (Cllr L Bissett) Cllr C Church Cllr T Hues
2	Health and Safety including Safeguarding and Risk. (H&S)	Chair (Cllr M Davis) Vice Chair (Cllr L Bissett) Cllr C Church

3	Governance to include Employment, Complaints and Freedom of Information. (Governance)	Chair (Cllr M Davis) Vice Chair (Cllr L Bissett) Cllr T Hues
4	Village Maintenance. (Maint)	Chair (Cllr M Davis) Vice Chair (Cllr L Bissett) Cllr Dyke Cllr Nixon
5	Highways and Policing. (Highways)	Vice Chair (Cllr L Bissett) Cllr T Hues Cllr C Church Cllr Nixon
6	Planning Matters. (Planning)	Chair (Cllr M Davis) Cllr Dyke Cllr T Hues Cllr Nixon
7	Communications to include Media, Press, Data Protection and Website. (Communications)	Vice Chair (Cllr L Bissett) Cllr C Dyke Cllr C Church
8	Townsend Farm Development (TFD)	Chair (M Davis) Cllr C Dyke Cllr T Hues Cllr Nixon
9	Village Survey	Chair (Cllr M Davis) Vice Chair (Cllr L Bissett) Cllr C Dyke Cllr C Church
10	Fireworks Event Working Group	Cllr Hues Cllr Nixon 2 members of the public Mr J Warwick Mr T Nixon
11.	The Wellbeing Open Space	Cllr Hues Cllr Bissett Cllr Dyke Cllr Nixon

Wayleave agreement for British Telecommunications plc -

BT reference: **WL395013**

**Notice**

- This is an agreement pursuant to Schedule 3A of the Communications Act 2003, otherwise known as the Electronic Communications Code ('the Code'). For more information about the Code, see [http://www.legislation.gov.uk/ukpga/2017/30/pdfs/ukpga\\_20170030\\_en.pdf](http://www.legislation.gov.uk/ukpga/2017/30/pdfs/ukpga_20170030_en.pdf)
- By signing this agreement, you allow us to place apparatus on your property and keep it there.
- We recommend you keep this agreement with your title deeds.

**This agreement is between you,**

Poulshot Parish Council	(your name)
C/O Cllr Mike Davis, Chairman	(your address or registered or main office)
Barley Hill House	
9, Barley Hill Lane	
Poulshot,	
Wiltshire SN10 1RS	

and us, **British Telecommunications plc** whose registered office is One Braham, 1 Braham Street, London, E1 8EE. (Registered in England No 1800000)

The term 'us' includes anyone who takes over our business, and our contractors. The term 'you' also refers to any others who are bound by this agreement under the terms of the code.

**Property the agreement relates to**

Land outside the Annexe  
Cooks Orchard  
The Green  
Poulshot  
SN10 1RT

(**'your property'**)

**Description of our apparatus**

35m of Duct

(**'our apparatus'**) If there is a plan attached to this agreement, it shows the approximate position of our apparatus.

**Payment**

If we are making a payment to you under this agreement, it is set out here.

**£ 82.60**

(This is a one off payment).

**WL395013**

Your signature:	Please print name
-----------------	-------------------

Our signature: 	Please print name Paul Fowle
--	---------------------------------

**For office use only**  
Date of agreement

## 1 Our rights

We have the following rights ('our rights').

We may:

- install our apparatus on, under, or over your property;
- inspect our apparatus;
- repair or substitute our apparatus;
- remove our apparatus;
- upgrade our apparatus;
- share our apparatus;
- add further cables in existing duct.

We may come on to your property to do any of these things without giving you notice.

However, we will try to contact you beforehand if possible. If we need to bring vehicles or heavy machinery onto your property, we will ask you first unless it is an emergency.

## 2 Our responsibilities and our limits on our liability

We will take reasonable care not to cause damage to your property, including:

- taking all reasonable precautions to avoid obstructions or interference with the use of the Property or any adjoining property;
- maintaining and keeping the Permitted Apparatus in good repair and condition and so as not to be a danger to you, your employees or property, or the tenants or occupiers of the Property;
- carrying out and completing our works and use and operate the Permitted Apparatus in accordance in all respects with all relevant legislation;
- maintaining insurance with a reputable insurance company against public liability and other third party liability in connection with any injury, death, loss or damage to any persons or property belonging to any third party arising out of the exercise by us, our employees, agents or any person under our control of the rights hereby granted, and will provide details of such insurance to you upon reasonable request;

We will use the reasonable skill and care of a competent communications provider in doing any of these things including the location of the apparatus.

If our negligence causes death or personal injury, we accept responsibility and there is no limit to our liability. We also accept responsibility for our fraud, fraudulent statements or any other liability that the law does not allow us to exclude or limit.

In relation to property damage, if we do damage your property, we will accept responsibility for damage to your property and at our option we will either (a) pay you up to £1,000,000.00 in total for all events occurring in a calendar year; or (b), or repair it to your reasonable satisfaction.

We will indemnify (compensate) you up to £5,000,000.00 if someone makes a claim against you because of us installing or keeping our apparatus on your property as long as:

- you did not cause or contribute to the claim;
- you let us know straight away when you hear about a possible claim;
- you use reasonable endeavours to mitigate any losses, damages or liability;
- you let us take control over any claim if and when we ask; and
- you get our permission in writing before you make any payments or admit liability.

Apart from what we have mentioned above (for anything else) we won't pay you more than £500,000.00 in compensation in a calendar year.

Please note that apart from liability for death or personal injury and fraud, fraudulent statements or other liability that cannot be excluded under law, we're not responsible for and will not indemnify you for any (direct or indirect) loss of profit, revenue, business, goodwill, anticipated savings, wasted expenditure, wasted time, opportunity, contracts or data, nor are we responsible for any special, indirect or consequential loss.

## 3 Your responsibilities

You must not damage our apparatus or allow anyone else you are responsible for to damage our apparatus.

You must not place or build anything on your property which would make it more difficult for us to get to our apparatus. You must not

plant a tree or shrub if the roots are likely to interfere with our apparatus, unless you have to do this because of planning law.

#### 4 Notices

The procedure for sending any notices under this agreement and/or the Code is set out in the Code. For all notices relating to this agreement, the 'proper address' of the Company for service shall be the Company's registered address at Companies House as updated from time to time and any such notice shall be marked 'For the attention of Openreach Wayleaves Team'.

#### 5 Who apparatus belongs to

Our apparatus belongs to us at all times.

#### 6 Use of personal data for placement of apparatus

We collect and process the personal data set out in this wayleave for the purposes set out in clause 1 of this Agreement. The lawful basis for the collection and processing of the personal data is to meet our legitimate interests. For information on our obligations and your rights please see our privacy policy available at:

<https://www.openreach.com/privacy-policy/>

#### 7 Termination

7.1 Subject to the following clauses, this agreement will terminate automatically without notice in the event that we :

7.1.1 remove the Permitted Apparatus; or

7.1.2 cease to be a person to whom the Code is applied.

7.2 We may terminate this agreement by giving you three months' notice.

7.3 Subject always to clause 7.5 you can only terminate this agreement by giving us 18 months' written notice and only if,  
a. you intend to redevelop the Property or land neighbouring and cannot reasonably do so unless this agreement comes to an end or

b. the prejudice caused to you by the agreement can no longer be compensated for by money and the public benefit likely to result from this agreement continuing no longer outweighs the prejudice to you

7.4 if we are in substantial breach of the agreement and

a. the breach is incapable of remedy or  
b. we have failed to remedy the breach within 30 days after you have notified us of the breach;

7.5 your right to terminate this agreement is subject to paragraph 31 of the Electronic Communications Code.

7.6 you shall have the right to require removal of the Permitted Apparatus subject to Part 6 of the Code.

**Notes (These notes do not form part of the agreement.)**

The Electronic Communications Code is set out in Schedule 3A to the Communications Act 2003. The Code sets out our rights and responsibilities when we put apparatus on private property.

Paragraph 11 of the Code says we must get the occupier's written permission to place apparatus on private land.

Paragraph 82 of the Code gives us the right to lop overhanging trees on the roadside that interfere with our apparatus.

Part 15 of the Code sets out the procedures for notices.

## Copy of email from Wiltshire Council Rights of Way and Countryside Department

Thank you for your e-mail dated 13<sup>th</sup> March, ref. proposed works to access tracks over Poulshot Green, which is included in the Register of Town or Village Greens (TVG's) as Register entry no. VG16, and is subject to the rights of local inhabitants to exercise lawful sports and pastimes on the land.

Wiltshire Council are responsible only for holding the register of TVG's, and once land is registered there is no maintenance or enforcement duty placed upon Wiltshire Council, particularly over land which is owned. TVG's are protected from encroachment, enclosure and disturbance under the Victorian Statutes of s.29 of the Commons Act 1876 and s.12 of the Inclosure Act 1857, and it is unlawful to interrupt others' use or enjoyment of the green; to disturb the soil of the green; or to put up any structure, otherwise than with a view to its better enjoyment. Those thinking of undertaking works may wish to seek independent advice on whether any proposed works would be in breach of the Victorian Statutes.

More information regarding managing TVG's can be found in DEFRA and Natural England Guidance: [Manage your town and village greens - GOV.UK](#) which includes the following list of activities which cannot be undertaken on a TVG, and the owners of the green; green managers; local people or the Parish Council may take legal action against anyone who commits an offence on the land:

### **What visitors can't do**

It is illegal for visitors to town and village greens to:

- damage fences
- lay manure, soil, ashes or rubbish
- interrupt others' use or enjoyment of the green
- fence in a green
- put up any structure
- disturb the soil of the green, eg by putting up a tent
- extend the boundary of their property on to the green
- take animals on to the green who may cause damage

Additionally, The Open Spaces Society produces lots of helpful guidance on its website: [Open Spaces Society - Protecting Open Spaces Since 1865](#)

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Extract from

## **Poulshot Parish Council Village Green Policy & Procedures**

### **Appendix III. Maintenance of tracks across the Village Green**

1 It is the duty of all lawful users of tracks across The Green to maintain their tracks to a minimum safe standard for pedestrians. As all parts of The Green must remain

accessible at all times to pedestrians, if parts of The Green are damaged by vehicles (using tracks and causing potholes, or straying from the track line and damaging grass/turf for instance) then those parts are to be kept in good repair to permit safe use.

2 If the existing track surface is to be maintained by the lawful users for private vehicular access then pot holes arising are to be filled as necessary with a similar material in which the track has been constructed, this being crushed limestone scalplings or Type 1. Adjacent damaged grass/turf must also be reinstated.

3 Access tracks should be no wider than those that are in current use as detailed on the plan of The Green, and its legend, at Appendix II. Where the tracks join Poulshot Road bellmouths of up to 20 metres, at the road's edge, are in existence. The existing bellmouths are formed from a radius of between 5 and 8 metres. Generally the tracks servicing agricultural properties need to be wider and require a larger bellmouth to facilitate agricultural traffic. Most require a bellmouth large enough for heating fuel deliveries and refuse collection. See Appendix II for sizes.

4 It is permitted for a bellmouth to be constructed with a tarmac surface. This should consist of 75mm of 20mm dense base course with 30mm of 10mm wearing course. This can be constructed to a distance not exceeding 10m from the carriageway.

5 A tarmac bellmouth may be edged with stone setts bedded on 150mm, and haunched with, concrete to Gen 3.

6 Any stone setts currently demarcating the highway cannot be removed but may be re-set in the re-construction of an existing bellmouth.

7 Sealed surface materials such as tarmac and resin bound gravel are not permitted on any other portion of the track than the bellmouth. Concrete cannot be used as a surface to any part of a track. No grass/turf is to be damaged or removed from The Green.

8 Aggregate surfaces can be any graded crushed limestone not exceeding 40mm nominal size and may be finished with a self binding gravel. The finished surface should be level with the grass/turf (except track B ) at its edges but a 75mm camber is permitted to facilitate surface water "run-off".

9 No stone setts, kerbs or any other permanent edging may be used at the sides of the track along its entire length, excluding the tarmac portion, if any.

10 The lawful users of any track are responsible for surface water drainage of the track.

11 Where access tracks cross existing land drains or if land drains are required these may be installed beneath a track's construction and should be a perforated 100mm diameter pipe wrapped in geotextile, bedded and surrounded in 10mm shingle or crushed limestone.

12 The edges of tracks may be marked with large natural semi-permanent stones (in runs of up to 200m) to dissuade vehicles from leaving the tracks and driving onto the grass/turf. Any proposals to do so must first be approved by the Parish Council which will consider the exemptions available in Planning Inspectorate Guidance

Response from SSEN

Thank you for your enquiry regarding the incoming electricity supply to Poulshot Village. I am sorry to hear that customers are experiencing issues in the area. Please note that any changes in supply, such as flickering lights or voltage fluctuations, must be reported to us so that an engineer can attend site and investigate further.

For your information, all new-build properties requiring new connections are subject to rigorous network assessments these installations can only be installed by Scottish and Southern Electricity Networks (SSEN). Where necessary, additional equipment is installed to increase network capacity, usually at the developer's expense.

In relation to electric vehicle (EV) charge points added to the network, in the UK it is a legal and regulatory requirement to notify the local Distribution Network Operator (DNO) when installing an EV charger. This ensures that the local electricity network can safely accommodate the increased electrical demand.

Official UK Government guidance confirms that significant electrical devices, including EV charge points, must be registered with the DNO as they increase demand on the electricity network.

This requirement applies to:

- Domestic homes
- Small businesses
- Any installation that increases maximum electrical demand

Further information can be found at:

<https://www.gov.uk/government/publications/register-energy-devices-in-homes-or-small-businesses-guidance-for-device-owners-and-installation-contractors/register-energy-devices-in-homes-or-small-businesses-guidance-for-device-owners-and-installation-contractors>

Network capacity can change over time as additional demand is introduced. As mentioned above, any customers experiencing issues should contact our team on 105 in the first instance, and we will arrange for engineers to attend and investigate.



**MULBERRY**  
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Mrs J Young  
Poulshot Parish Council  
Poulshot Road  
Devizes  
Wiltshire  
SN10 1RJ

23 April 2026

Dear Jeannette

**Re: Poulshot Parish Council**  
**Internal Audit Report for Financial Year Ended 31 March 2026**

**Executive summary**

Following completion of our internal audit on 23 April 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the financial year to date.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and procedures together with own built in compensating controls are robust, strictly followed and in many respects a model of good practice.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

## **Regulation**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority’s approval of the Annual Governance Statement.

## **Independence and competence**

Your audit was conducted by Louise Shaw of Mulberry Local Authority Services Ltd, who has over 10 years’ experience in the financial sector with the last 10 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

## **Engagement Letter and inherent risk assessment**

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from [anna@mulberrylas.co.uk](mailto:anna@mulberrylas.co.uk)

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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## INTRODUCTION

The audit was conducted remotely with the Clerk. The role of Clerk/RFO has been separated. The Clerk and RFO had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the Clerk and RFO and a review of the council website [www.poulshotparishcouncil.co.uk](http://www.poulshotparishcouncil.co.uk)

## UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Audit Point	Interim Audit Findings	Council comments
<p><b>B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b></p>	<p>I draw the council's attention to the updated SAPPP Practitioner's Guide for the 2025/26 financial year, published in March 2025.</p> <p>The council currently uses a @outlook.com domain for emails, and a new Governance Assertion on the AGAR for 2025/26 relating to Digital and Data Compliance includes the following requirement:</p> <p><i>1.47 Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.</i></p> <p>I note that at the January 2025 council meeting, the new model version of Financial Regulations was adopted by the council, and these should be published on the website to avoid any confusion as to which version the council are following.</p> <p>The council has not submitted a VAT return for the financial year, and I encourage it to submit this as soon as possible to keep the Vat reclaims up to date.</p>	<p>NOTED</p>
<p><b>C. RISK MANAGEMENT AND INSURANCE</b></p>	<p>I have highlighted in previous internal audit reports, that based on the total balances held by the council the Fidelity Guarantee level should be kept under careful review to ensure it covers the maximum balance held.</p>	<p>NOTED</p>

<p><b>D. BUDGET, PRECEPT AND RESERVES</b></p>	<p>The general reserve balance at the end of the financial year, including the general contingency EMR, is circa £16,545, which is higher than the recommended range and the council should keep this level under careful review.</p>	<p>NOTED</p>
<p><b>J. YEAR-END ACCOUNTS</b></p>	<p>Boxes 11a and 11b relating to the Trust questions have been left blank. Based on the previous responses supplied by the council, and assuming they have not become trustees during the financial year, the correct responses to these questions should be ‘No’ and N/A’ respectively.</p>	<p>NOTED</p>

**A. BOOKS OF ACCOUNT**

**Internal audit requirement**

*Appropriate accounting records have been kept properly during the year.*

**Audit findings**

The council uses Excel for recording the council’s finances which remains a suitable method for a small council with a limited number of financial transactions.

The suite of information produced by the RFO includes sufficient detail to inform councillors and to provide an audit trail for transactions.

**Check receipt of VAT refund matches last submitted VAT return**

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 24/25 which showed a refund amount due of £1,953.49 and was fully supported by the required details. I was able to confirm receipt of this amount to the council’s bank account. The council is up to date with its VAT submissions.

---

**CONCLUSION**

I am satisfied this control objective has been met.

---

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

*This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*

### **Audit findings**

#### *Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

#### *Confirm that the council meets regularly throughout the year*

The council doesn't have any other committees. Diary of future meeting dates and historic agendas and minutes for meetings.

#### *Check that agendas for meetings are published giving 3 clear days' notice*

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note the council publishes the non-confidential supporting documents accompanying agendas on the council website in accordance with the requirements of the Information Commissioner's Office (ICO).

#### *Check the draft minutes of the last meeting(s) are on the council's website*

Draft minutes are uploaded to the council website and clearly annotated as draft.

#### *Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months*

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 13 Jan 2026 (minute ref 140/25/26).

#### *Confirm that the Parish Council has adopted and recently reviewed Financial Regulations*

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 13 Jan 2026 (minute ref 140/25/26). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

#### *Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector*

The council confirmed its eligibility and adopted the General Power of Competence (GPC) and the section 137 threshold does not apply.

#### *Confirm that checks of the accounts are made by a councillor*

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

## CONCLUSION

I am satisfied this control objective has been met.

---

## C. RISK MANAGEMENT AND INSURANCE

### **Internal audit requirement**

*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

### **Audit findings**

The council has a risk assessment process in place, which was last reviewed and approved by council on (minute ref 16/25/26). I reviewed the risk assessment record, which includes a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring and then assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed using the risk matrix, prior to any mitigation measures, existing internal controls are listed and any further mitigation action which may be needed, and then a further assessment of the risk is included after the mitigation measures have been put in place. The assessment also includes details of who is responsible for any actions and when these are to be completed by.

This is a suitable approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities.

I confirmed that the council has a valid insurance policy in place with Zurich which covers the year under review. Insurance cover for buildings and key assets of the council is consistent with the council's asset register.

The insurance policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £250,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

*"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."*

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

---

## CONCLUSION

I am satisfied this control objective has been met.

---

## D. BUDGET, PRECEPT AND RESERVES

### **Internal audit requirement**

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

### **Audit findings**

#### **Budget**

The Clerk/RFO produces regular detailed budget reports from the accounting software. The year-end budget report shows income/receipts reported as 367% of budget and expenditure/payments at 220%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

#### **Precept**

The council set a precept of £14,800 for 2025/26. With a tax base of £159.60, this equates to a band D equivalent of £92.76 (compared to the average in England of £92.92).

I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

The Clerk confirmed that the 2026/27 budget and precept were approved by the council at the meeting held on 14 January 2026 (minute ref 144/25/26).

#### **Reserves**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

*5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*

*5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*

*5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

*5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

5.37 *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

At the year-end, the council held circa £181,860.34 in reserves, split between categories as below:

- Capital EMR           £122,078.44
- CIL/s106 EMR       £41,332.64
- Earmarked EMR     £745.00
- General Reserves   £17,704.26

I checked the purpose of these earmarked reserves with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The general reserve balance is within the recommended range as detailed in the Practitioner’s Guide.

---

**CONCLUSION**

I am satisfied this control objective has been met.

---

**E. INCOME**

***Internal audit requirement***

*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

**Audit findings**

Apart from the precept, the council receives income from VAT Reclaims, Grants and CIL and allotments. The allotment fees are reviewed as part of the budget setting process.

---

**CONCLUSION**

I am satisfied this control objective has been met.

---

**F. CASH**

***Internal audit requirement***

*Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.*

---

**CONCLUSION**

The council has no cash expenditure and the testing for this internal control objective is not applicable.

---

## G. PAYROLL

### **Internal audit requirement**

*Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.*

### **Audit findings**

Payroll is processed is outsourced to a third party, who complete all the PAYE calculations and provide the information to the council each month. I reviewed the payroll summary for two different pay periods, and the payroll deductions appear correct.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

There are no councillor allowances, although the Clerk is aware that if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

---

## **CONCLUSION**

I am satisfied this control objective has been met.

---

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

*Asset and investments registers were complete and accurate and properly maintained.*

### **Audit findings**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on assets and asset registers as below:

*5.58 The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.*

5.59 Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.

5.60 One item or group of similar items shall be regarded for inclusion in the fixed asset register.

5.61 Assets should be first recorded in the asset register at their actual purchase cost.

5.62 Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.

5.63 Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.

5.64 Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost.

5.65 Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.

5.66 The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.

5.67 For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.

5.68 Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.

5.69 The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The council has no long-term investments.

The council has no borrowing through the PWLB.

---

**CONCLUSION**

I am satisfied this control objective has been met.

---

**I. BANK AND CASH****Internal audit requirement**

*Periodic bank account reconciliations were properly carried out during the year.*

**Audit findings**

Bank reconciliations are completed monthly. I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings.

As the council's annual budget is below the €500,000 (£430,950 as of 3 July comparative date) threshold, it is protected by the Financial Services Compensation Scheme (FSCS).

The council holds accounts with Lloyds and one with Cambridge & Counties. At the date of the internal audit, the balances held are within the £120,000 protection limit per financial institution offered by the Financial Services Compensation Scheme (FSCS).

---

**CONCLUSION**

I am satisfied this control objective has been met.

---

**J. YEAR END ACCOUNTS****Internal audit requirement**

*Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.*

**Audit findings**

The council is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- **Review and consider the Annual Internal Audit Report**
- **Complete Section 1 – Annual Governance Statement**
- **Complete Section 2 – Accounting Statements**

**Section 1 – Annual Governance Statement**

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	<b>Annual Governance Statement</b>	<i>'Yes', means that this authority</i>	<b>Suggested response based on evidence</b>
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2024/25 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.

7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts
10	We have put in place arrangements for effective IT and data management in accordance with proper practices during the year under review.	<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so</i>	<b>YES</b> – the council has met the requirements of Governance Assertion 10

**Section 2 – Accounting Statements**

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	137,102	142,356	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	14,800	15,000	Figure confirmed to central precept record
3	Total other receipts	4,214	54,833	Agrees to underlying accounting records
4	Staff costs	4,622	4,832	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	9,138	25,498	Agrees to underlying accounting records
7	Balances carried forward	142,356	181,860	Cast correctly and agrees to balance sheet
<b>Reconciliation</b>				
8	Total value of cash and short- term investments	142,356	181,860	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	10,619	10,619	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Council has no borrowing
<b>Trust Transactions</b>				
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

**Audit findings**

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement to complete the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2024/25 and published on the council website.

The variance analysis has been completed and, in my opinion, provides sufficient financial and narrative information to explain the variances to the External Auditor.

**CONCLUSION**

I am satisfied this control objective has been met.

---

**K. LIMITED ASSURANCE REVIEW**

**Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.*

**Audit findings**

The council declared itself exempted itself from a limited assurance review in 2024/25 and the Exemption Certificate is published on the council's website.

---

**CONCLUSION**

I am satisfied this control objective has been met.

---

**L: PUBLICATION OF INFORMATION**

**Internal audit requirement**

*The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation*

**Audit findings**

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**13(1)** An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor’s Report and Certificate) of the AGARs are available for review on the council website for the previous five financial years.

**Confirm that the council is compliant with the relevant transparency code**

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

**CONCLUSION**

I am satisfied this control objective has been met.

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

**Internal audit requirement**

*The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	30 May 2025	12 May 26
Date inspection notice issued	2 June 2025	2 June 26
Inspection period begins	3 June 2025	3 June 26
Inspection period ends	14 July 2025	14 July 26
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

**CONCLUSION**

I am satisfied this control objective has been met.

## **N: PUBLICATION REQUIREMENTS**

### **Internal audit requirement**

*The authority complied with the publication requirements for the prior year AGAR.*

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

*Before 1 July 2025 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

*Not later than 30 September 2025 authorities must publish:*

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

*It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.*

### **Audit findings**

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2025.

The External Auditor's Report for 2024/25 was not qualified, has been published on the council website along with the Notice of Conclusion of Audit before the 30 September 2025.

As the council correctly declared itself exempt from a limited assurance review in 2024/25, it does not receive an External Auditor's certificate and is not required to publish a Notice of Conclusion.

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### **CONCLUSION**

I am satisfied this control objective has been met.

---

## O. DIGITAL AND DATA COMPLIANCE

### **Internal audit requirement**

*The authority has complied with laws, regulations and proper practices relating to digital and data compliance.*

### **Audit findings**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner’s Guide (March 2025) contains guidance on the new Governance Assertion included on the 2025/26 AGAR which relates to this internal control objective.

#### *Website*

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA and was last updated two years. **It is recommended that the council update the Privacy Notice and Website Accessibility Statement.**

The council does have an IT Policy named Data Management Policy in place which was last reviewed and approved by the council at the meeting held on 2018. **It is recommended that the council review and approve an updated IT policy.**

#### *Email management and GDPR*

It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council resolved to move to a .org.uk website at the Full Council on the 9 September 2025 (min ref 17—25/26) and completed and noted the changes at the Full Council on the 13 January 2026 (min ref 115/2526)

**The council has not completed a data audit, and I recommend the council ensures this is completed regularly to comply with GDPR regulations.**

---

## **CONCLUSION**

I am satisfied this control object has been met.

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**P. TRUSTEESHIP**

***Internal audit requirement***

*Trust funds (including charitable) – The council met its responsibilities as a trustee.*

---

**CONCLUSION**

The council has no trusts and the testing for this internal control objective is not applicable.

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**Achievement of control assertions at final internal audit date**

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for			✓
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.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.	✓		
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit 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.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance.	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on [louise@mulberrylas.co.uk](mailto:louise@mulberrylas.co.uk)

Yours sincerely



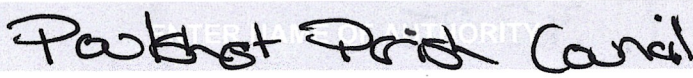
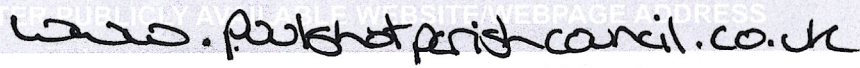
**Louise**

**Auditor, Mulberry Local Authority Services Ltd**

#### Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
<p><b>O. DIGITAL AND DATA COMPLIANCE</b></p>	<p>It is recommended that the council update the Privacy Notice and Website Accessibility Statement.</p> <p>It is recommended that the council review and approve an updated IT policy.</p> <p>The council has not completed a data audit, and I recommend the council ensures this is completed regularly to comply with GDPR regulations.</p>	

Annual Internal Audit Report 2025/26

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY 23.4.2026 EN Laise Shaw AUDITOR

Signature of person who carried out the internal audit



Date

23.4.26

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

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

# Annual Governance and Accountability Return 2025/26 Form 3

## To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.

2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**

- The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
- **Sections 1 and 2 must** be completed and approved by the authority.
- **Section 3** is completed by the external auditor and will be returned to the authority.

3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.

4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:

- the Annual Governance and Accountability Return Sections 1 and 2, together with
- a bank reconciliation as at 31 March 2026
- an explanation of any significant year on year variances in the accounting statements
- notification of the commencement date of the period for the exercise of public rights
- Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

# Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection ( this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2026</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

Paolthor Parish Council

www.paolthorparishcouncil.co.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY 23.4.2026

EN LAISE SHAW AUDITOR

Signature of person who carried out the internal audit



Date 23.4.26

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

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

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

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

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

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

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

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures <b>must</b> agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

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

## POULSHOT PARISH COUNCIL

### Reconciliation of Funds Year Ended 31 March 2026

Fund Balance	As at 1 April 2025	Movement	As at 1 April 2026
General Contingency	£ 20,731.66	£ 39,050.24	£ 59,781.90
Community Fund	£ 121,624.57	£453.87	£ 122,078.44
<i>Sub Total</i>	<u>£ 142,356.23</u>	<u>£39,504.11</u>	<u>£ 181,860.34</u>

Bank Balances and Investments	As at 1 April 2025	Movement	As at 1 April 2026
<i>Treasurer's Account - Bank statement</i>	6484.68		
<i>Outstanding Cheques</i>	0		£ -
<b>Treasurer's Account</b>	£ 6,484.68	£4,706.70	£ 11,191.38
<b>Savings Account</b>	£ 14,246.98	£34,343.54	£ 48,590.52
<b>Lloyds Community Fund Account</b>	£ 36,624.57	£453.87	£ 37,078.44
<b>Community Fund Account (Cambridge &amp; Counties)</b>	£ 85,000.00	£0.00	£ 85,000.00
<b>Total</b>	<u>£ 142,356.23</u>	<u>£39,504.11</u>	<u>£ 181,860.34</u>

# Select for Local Councils

## Policy schedule

The Policy, the Policy Schedule, Certificates of Insurance and Endorsements form one document and should be read together. This Schedule replaces any previous Schedule issued.

Policy number	YLL- 272078-8713		
Insured	Poulshot Parish Council		
Business	Parish/Local Council		
Period of insurance	From	01/06/2026	To 31/05/2027
	and any other period for which cover has been agreed		
3 yr LTA premium	£371.41 Premiums are inclusive of Insurance Premium Tax		
Schedule number	01		
Preparation date	26/03/2026		
Long Term Agreement expiry (not applicable to Part P)	31/05/2028		
Policy form reference	MLAACH10		

## Lines of cover applying

Line of cover	Insured/Not insured
Part A - Material Damage	Not Insured
Part B - Business Interruption	Insured
Part C - All Risks	Insured
Part D - Money and Personal Accident Assault	Insured
Part E - Public and Products Liability	Insured
Part F - Hirers' Liability	Insured
Part G - Employers' Liability	Insured
Part H - Libel and Slander	Insured
Part N - Fidelity Guarantee	Insured
Part O - Personal Accident	Insured
Part P - Legal Expenses	Insured
Part Q - Street Furniture (Impact Damage Only)	Not Insured

## Endorsements applicable to Policy

General provisions 1. Is amended to read:

In the event of loss, damage, cost or expenses as insured under parts A, B, C, D, Q and R arising from any one event the maximum liability of the insurer will not exceed £50,000,000 in the aggregate.

## Part B - Business interruption

Effective date: 01/06/2026

Item	Cover	Sums insured	Maximum indemnity period
3.	Loss of computer data	£5,000	12 months

Insured perils applicable to Business Interruption

1-16.

Operative endorsements

### 10. Loss of computer data

The following changes are made to Part B – Business interruption

1) The following paragraph is added to Section 2 – Cover

c) under Item 3 in respect of loss or damage to data or information on **computer equipment** not accompanied by visible and identifiable **damage** to the data carrying media that has taken place during the Indemnity Period in consequence of the Incident the amount of any **consequential loss**

Excluding loss or damage occasioned to data or information by defects in the data, information or other records or caused by a defect of design, material or workmanship in the **computer equipment** or any computer software.

2) Special condition Alternative trading under Section 4 – Special conditions is deleted

3) Section 5 – Special extensions is deleted.

## Part C - All risks

Effective date: 01/06/2026

Item description	Sums insured
Equipment belonging to the insured at the clerk's home address	£2,500
Notice Board	£sho1,068
Safety Surface	£1,202
Defibrillator Cabinet	£600
2 Goal Posts	£475
3 Seats	£1,326
Trough & Gates	£567
Play Equipment	£4,393

Excess

£100 each and every loss.

Operative endorsements

Policy booklet 1. (please refer to the endorsement section of your policy wording).

## Part D - Money

Effective date: 01/06/2026

Item	Description	Limit any one loss
1	Loss of non-negotiable money in the situations specified in Items 2 a), 2 b), 2 c) i) and 2 c) ii)	£250,000
2	Loss of other money: a) in transit in the custody of any member or employee or in transit by registered post (limit £250), or in a Bank Night Safe b) in the private residence of any member or employee c) in the premises: i) in the custody of or under the actual supervision of any member or employee ii) in locked safes or strongrooms iii) in locked receptacles other than safes or strongrooms	£2,000 £100 £2,000 £2,000 £100

### Excess

£50 each and every loss.

### Personal Accident Assault Limits

Stated in Section 3 c).

### Operative endorsements

None.

## Part E - Public liability

Effective date: 01/06/2026

Including playground liability – 8 items

### Limit of indemnity

£10,000,000

### Operative endorsements

None.

## Part F - Hirer's liability

Effective date: 01/06/2026

### Limit of indemnity

£2,000,000

### Operative endorsements

None.

## Part G - Employers liability

Effective date: 01/06/2026

Limit of indemnity

£10,000,000

Operative endorsements

None.

## Part H - Libel and slander

Effective date: 01/06/2026

Limit of indemnity

£250,000

Excess

10% of each and every claim or £1,000, whichever is the lower.

Operative endorsements

None.

## Part N - Fidelity guarantee

Effective date: 01/06/2026

Persons guaranteed	Sums guaranteed
All members and employees	£200,000

Excess

£100 each and every claim.

Operative endorsements

None.

## Part O - Personal accident

Effective date: 01/06/2026

Cover is limited to £500,000 any one person and £2,000,000 any one incident.

The cover			
Insured persons	Operative time		
Employees	Engaged in Usual Occupation including Journeys and whilst commuting directly between place of residence and usual place of business		
Members	Engaged in the business including undertaking Journeys and whilst commuting directly between place of residence and usual place of business		
Volunteers	Engaged in the business including undertaking Journeys and whilst commuting directly between place of residence and usual place of business		
	Category		
Benefit	A	B	C
1. Death	£25,000	£25,000	£25,000
2. Loss of Limb (one or more) and/or Loss of Sight (in one or both eyes)	£25,000	£25,000	£25,000
3A. Total Loss of Hearing (in both ears) and/or Total Loss of Speech	£20,000	£20,000	£20,000
3B. Total Loss of Hearing in one ear	25% of 3A	25% of 3A	25% of 3A
4. Permanent Total Disablement	£20,000	£20,000	£20,000
5. Permanent Partial Disablement	See section 2.16	See section 2.16	See section 2.16
6. Paraplegia	£Nil	£Nil	£Nil
7. Quadriplegia	£Nil / £125,000 (if 1 is £50,000)	£Nil	£Nil
8. Temporary Total Disablement	£100	£100	£100
9. Temporary Partial Disablement	50% of 8.	50% of 8.	50% of 8.
Benefit Period - temporary disablement	104 weeks	104 weeks	104 weeks
Deferment Period - temporary disablement	0 days	0 days	0 days

Operative endorsements: None.

## Part P - Legal expenses

Effective date: 01/06/2026

Section	
3. Employment Disputes and Compensation Awards	Operative
4. Legal Defence	Operative
5. Property Protection and Bodily Injury	Operative
6. Tax Protection	Operative
7. Contract Disputes	Not operative
8. Statutory Licence Protection	Not operative

### Limit of indemnity

£100,000

### Operative endorsements

None.

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