



**MEMBERS OF ODIHAM PARISH COUNCIL ARE SUMMONED TO ATTEND
THE MEETING OF ODIHAM PARISH COUNCIL
WILL BE HELD AT THE OLD SCHOOL, 37 LONDON ROAD, ODIHAM, RG29 1AJ
TUESDAY 20th JUNE 2023 at 7.30pm**

14th June 2023

Andrea Mann, Clerk

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- | | |
|--------------|---|
| 23/23 | To receive apologies for absence |
| 24/23 | To receive declarations of interests and requests for dispensation relating to any item on the agenda |
| 25/23 | Approval of Minutes
To approve the minutes of the Annual Council Meeting held on 16 th May 2023 (1-22/23). |
| 26/23 | Chair's Announcements |
| 27/23 | Public Session
An opportunity for residents to raise questions and issues within the Parish in accordance with Standing Orders. Please view details at https://odihamparishcouncil.gov.uk/council/policies-and-publications or contact the Parish Office for further advice. |

Councillor Reports

- | | |
|--------------|---|
| 28/23 | Meeting reports from Councillors
To RECEIVE any verbal reports from Councillors on their attendance at outside meetings. |
| 29/23 | Reports from other Councils
To RECEIVE any verbal reports from Hart District Councillors and the Hampshire County Councillor representing Odiham. |

General

- | | |
|--------------|--|
| 30/23 | Meeting Action Points (pages 4-5)
To consider Matters Arising from the Minutes not elsewhere on the agenda |
| 31/23 | Bridewell/office broadband (pages 6-7)
To consider the fee proposal from BT to renew the broadband contract with BT including an upgrade to a fibre line. Cost implications are shown in the Clerk's covering report. |
| 32/23 | Bridewell signage (page 8)
To consider the draft signage for The Bridewell. |
| 33/23 | The Bridewell building works (report to follow)
i) General update from the Clerk and Bridewell Working Group.
ii) To consider 1 st September as the opening The Bridewell for general hire, as proposed by The Bridewell Working Group and subject to the north facing wall repair works not impacting on users. |



- iii) To consider a proposal from The Bridewell Working Group that the new toilet works are revised to include a macerator toilet, connected to the new drainage system, to minimise potential blockages arising from the 5 joints on the soil pipe.
- iv) To agree to the Working Group's proposal to progress the project by submitting two planning applications.

34/23 The Parish Room (page 9)

- i) To receive correspondence from the Odiham Society regarding the proposed handrail.
- ii) To consider quotes received for repairs to the roof and cost implications in the Clerk's covering report. Quotes will be forwarded to Councillors separately.

35/23 Verbal update from the Councillors' Strategy meeting and estimated timeplan for the development of OPC's 2023-27 Strategic Plan

36/23 NALC Local Council Award Schemes

- i) <https://www.nalc.gov.uk/localcouncilawardscheme>
To consider whether to work towards an application to the NALC Local Council Award Scheme which includes a £50 registration fee. The next round closes on 8th September.
- ii) <https://www.nalc.gov.uk/our-work/star-council-awards>
To note the 2023 NALC awards with a closing date of 28th July and consider the Chair's suggestion that the Clerk is nominated.

Financial Matters

37/23 To receive and note the annual internal audit report for 2022/23 and action plan to respond to the matters raised (pages 10-13)

38/23 General and earmarked reserves (pages 14-15)

39/23 To note and agree the re-statement of the 2020/21 and 2021/22 annual governance statements due to the Locum Clerk's travel expenses being incorrectly coded to Staff Costs (pages 16-19)

40/23 To receive the 2022/23 end of year Income and account and Balance Sheet (pages 20-21)

41/23 Conflicts of interest with External Auditor, BDO LLP (page 22)
To complete the Conflicts of Interest Form, as required to support the external audit submission.

42/23 To resolve to approve the annual governance statement for 2021/22 (page 26)

43/23 To resolve to approve the accounting statements (pages 23-28) for 2022/23 to be signed by the Chair of the meeting (page 27)

44/23 To resolve to agree the Exercise of Public Rights dates (page 29)

45/23 To receive the financial report from the Coronation events (page 30)



46/23 Speedwatch equipment (pages 31-32)
To receive an update from the Deputy Clerk on the progress of ordering new equipment and to consider proposed new expenditure.

47/23 Payments Listing (to be circulated to Councillors separately)
To approve the payments listing for the period 17th May - 20th June and appoint 2 Councillors to complete the payment approval process for outstanding payments.

Planning Matters

48/23 To ratify the decisions made by the informal Planning & Development Committees
i) 22nd May 2023
ii) 13th June 2023
<https://odihamparishcouncil.gov.uk/council/planning/planning-development-committee>

49/23 Neighbourhood Plan Review (pages 33-34)
i) To consider the proposed course of action for a review of the Odiham & North Warnborough Neighbourhood Plan adopted in 2017, as proposed by the Planning & Development Committee.
ii) To consider terms of reference for a Neighbourhood Plan Review Working Group.

50/23 To confirm date of next meeting
18th July.

Confidential Matters

51/23 To pass a resolution in accordance with the Public Bodies (Admission to Meetings) Act 1960 to exclude the public and press to consider confidential contractual and staffing matters which meet the criteria of Schedule 12A of the Local Government Act 1972 Part 1

52/23 Correspondence relating to rough sleeper in Odiham Cemetery
To receive an update from the Clerk and to consider next steps.

Full Council				
Date of meeting	Agenda ref no	Cllr to action	Details	Status
OUTSTANDING ON-GOING ITEMS				
Mar-23	258/22	Clerk	Change previous minutes from draft and add to website.	Complete
	265/22	Clerk	Add subscriptions & contracts report to website.	Complete
			Complete actions: code alarm testing to Chapel Cottage, check timer on lights King St toilets, cancel previous website hosting.	Part complete. Advised not to cancel .org.uk domain.
	266/22i	Clerk	Notify design agency of OPC's agreement of new OPC logo and start to use.	Complete
	266/22ii	Clerk	Ask design agency to revise Bridewell logo and circulate to Councillors by email.	Complete & on agenda
	268/22	Clerk	Publish details of Bridewell business plan on website.	
	269/22	Clerk	Notify InOdiham of grant award for floral displays.	Complete
			Make payment	Complete
	270/22	Clerk	Notify developer of OPC's decision on road name for Crownfields NP site.	Complete
	271/22	Clerk	Notify Cllr Glen of OPC's decision regarding parking in The Bury.	Complete
	272/22	Clerk	Respond to Tennis Club with OPC's agreement re LED bulbs for floodlights.	Complete
	275/22	Clerk	Submit OPC's comments on planning applications to Hart.	Complete
	276/22	Clerk/CllrsRC&PV	Set up payments online and 2 Councillors to approve.	Complete
	279/22i	Clerk	Research and arrange for curtain in Library ante-room to create storage area.	In progress
	279/22ii	Clerk	Award contract for repairs to north facing wall.	Complete. Works estimated early Sept.
		Clerk	Forward method statement to Hart planning in response to condition applied.	Complete
	280/22	Clerk	Refer agenda item adding gates to both chapels to future meeting when structural surveyor's report is available.	See below
Apr-23	283/22	Clerk	Change previous minutes from draft and add to website.	Complete
	290/22i	Clerk	Write to Bridewell tenants and users to notify of building works.	Complete
	290/22ii	Clerk	Check with Hart Conservation Officer how to progress method statement for north facing wall repairs.	Complete
		Clerk	Submit method statement to Hart to comply with LBC condition.	Complete
	290/22iii	Clerk/Amc	Speak to design agency re change in Bridewell artwork.	Complete
	290/22iv	Clerk/MH	Revise final Bridewell hiring agreements.	Complete
		Clerk	Add new Bridewell hiring agreements to website and promote.	In progress
	290/22v	Clerk	Refer date of Bridewell hiring to future meeting when toilet installation date known.	See below
	290/22vi	Clerk	Refer decision on whether to hold a small launch event to a future meeting.	See below
	290/22vii	Clerk	Respond to Hart re OPC's declaration to express interest in Bridewell ACV.	Complete
	291/22	Clerk	Research and implement Stripe online payments for Bridewell hires.	Enquiry sent
	292/22	Clerk	Respond to OdSoc with OPC's response on their listed building application for Parish Room.	Complete
	292/22	Clerk/AO	Obtain comparative quote for Parish Room roof repair.	See below
	293/22	Clerk	Respond to Somerset Websites with OPC's decision that weekly back ups are sufficient.	Complete
	294/22iv	Clerk	Contact developer and Hart planning re correspondence from residents on vehicles using Rec Rd to access Crownfields site.	Complete
	295/22	Clerk	Revise Book Exchange plan when new toilet installed and issue revision to Book Exchange.	
	296/22	Clerk	Add review of strategic priorities to website.	Complete
		Clerk	Add list of projects suitable for S106/CIL spending to website.	Complete
		Councillors	Hold strategy workshop for new council.	Complete
	297/22	Clerk	Sign and return Parish Lengthsman's contract.	Complete
	299/22	Clerk/AO	Return quote for installing "tell-tales" to future meeting with quote for repointing entire Chapel Cottage chimney.	Complete
	301/22	Clerk	Submit planning decisions to Hart.	Complete
	302/22	Clerk/RC/Amc	Set up payments online and approve.	Complete
	305/22	Clerk/AO	Arrange for Heras fencing to be removed from Chapels.	Complete
		Clerk	Investigate whether listed building consent is required for gates on Chapel porches.	Complete
May '23 (2nd)	308/22	Clerk	Change previous minutes from draft and add to website.	Complete
	311/22i	Clerk	Award contract for revised toilet installation quote.	Complete
	311/22ii	Clerk	Refer date of Bridewell hiring to future meeting when toilet installation date known.	Complete. On agenda.
		RC	Forward details of Parish News advertising to Clerk.	Complete

Full Council				
Date of meeting	Agenda ref no	Cllr to action	Details	Status
OUTSTANDING ON-GOING ITEMS				
	311/22iii	Clerk	Refer decision on whether to hold a small launch event to a future meeting.	Complete
	311/22iv	Clerk	Submit method statement to Hart to comply with LBC condition.	Complete
	312/22i	Clerk	Respond to Shanly Homes with OPC's decision on proposed landscape plan for 0.25 hectares pre-school land.	Complete
	312/22ii	Clerk/LC	Agree how to liaise with Leapfrogs re future use of 0.25 hectares pre-school land in Crownfields develeopment.	
	313/22	Clerk/AO	Obtain comparative quote for Parish Room roof repair.	Quote requested
	314/22	Clerk/MH	Confirm final Bridewell logos, obtain picture files and add to hiring agreements.	Complete
	315/22	Clerk/RC/PV	Set up payments online and approve.	Complete
	316/22	Clerk	Submit planning decision to Hart.	Complete
May '23 (16th)	1/23	CllrAMc	Sign Chair's acceptance of office.	Complete
	All	Clerk	Update website to reflect all Governance and position changes.	Complete
	15/23	Clerk	Notify outside bodies of new Councillor representatives.	
	16/23	Clerk/CllrDSa	Attend meeting with Hart Countryside Services re Commons Engagement Plan and report back to Council.	Due 27.06.23
	17/23	Clerk/CllrPV	Research funding on updating Neighbourhood Plan.	On agenda
	18/23i	CllrSB/Deputy Clerk	Promote next Countryside Conservation Volunteer work date.	Complete
	18/23iii	Clerk/AO	Purchase agreed equipment.	In progress
		Clerk/AO	Identify suitable storage.	In progress
	19/23	Clerk/CllrLC	Complete bank mandates for Cllr Cornall.	Complete
		Clerk/CllrHT	Confirm Cllr Tyler is a signatory on all OPC's accounts.	
	20/23	Clerk/CllrPV&HT	Set up payments online and approve.	Complete (note signatories were Cllrs PV & Amc)
	21/23	Clerk	Award contract to Larkstel to repair bench in Chamberlain Gardens.	Complete
			Complete works.	

REPORT ON: Bridewell/office broadband
WRITTEN BY: Parish Clerk
MEETING DATE: 20th June 2023
AGENDA ITEMS: 31/23

Introduction

OPC took out a contract with BT June 2021 for 2 broadband lines, 1 for the Parish Office and 1 for public access in the Library Room. This contract has now ended.

The second Bridewell Business Plan identifies a need to upgrade the broadband provision to support increased users in the building including a more efficient and attractive offer to support business use in the upstairs co-working space.

BT has proposed a new fibre line on the following terms:

Dear Andrea,

Thank you for your time today. Pleasure speaking with you.

As discussed, we can offer you 200Mb, including full CISCO security and with no expected install costs. What we can do is the following:

Here are some details around our service, starting with a quick video on why this would be so suitable for you:

<https://vimeo.com/272727803>

Best Lease Line on the Market

When you rely on the internet to do business, nothing less than 100 per cent reliability and market leading latency will do. **As the UK's number one leased line (as ranked by Netcraft)**, BTnet offers all that and more to take your business further and cope with the changes you have coming up.

Unrivalled reliability

It's an internet connection that's dedicated to you and your business only. You don't share your connection with anyone else, so there's no need to worry about busy periods, no matter what you're doing. It's reliability you can count on.

Service you can trust

BTnet is backed up by a market leading 100 per cent availability Service Level Agreement (SLA). We're confident it won't let you down. But in the rare event that something does go wrong, our UK-based support team is there for you 24/7 – and we aim to get you back up and running within five hours.

Who Actually Looks After Your Service

Some providers outsource delivery and installation, which can slow things down. We don't. We deliver and install BTnet ourselves (and our SLA includes delayed delivery compensation).

Some providers rely on third parties to manage and maintain their network, which could slow fixes down if anything goes wrong. We take full responsibility for the whole circuit and network.

Latency

Latency is the delay before a transfer of data begins following an instruction for the transfer to happen – like pressing 'send'. If you're making phone or video calls over the internet, or using cloud applications, low latency is essential. At less than 20ms guaranteed, ours is market leading – and it's also covered in our SLA.

So, having looked at your requirements, you did say latency is very important, and that surety of service equally so. Having the very best internet connection is vital.

200Mb Bandwidth on 1Gb Bearer

CISCO Security Included

BTnet Managed Cisco Meraki MX75 + MR36 Wireless Access Point

5 Static IP Addresses included

£0 Install Cost (Subject to Survey – confirmed survey not required)

£470pm + VAT on a 5 year term.

Lead times are roughly 60 days, so if you think this is definitely going to happen, then its worth getting the paperwork across now. But I don't want to commit you to something if you don't think it will happen.

Let me know before I send the paperwork over.

Kind regards,

Senior Sales Consultant
BT Local Business Thames Valley

The financial implications of this change are:

2021-23 contract - £36.45 per line, £72.90 per month, £874.80 per annum.

Proposed new fibre line - £470 per month, an increase of £397.10 per month, £4,765.20 per annum.

2023-24 budget provision - £2,100, of which £87.65 per month £1,051.80 is assigned to phones = £1,048.20.

The new contract would create an overspend of £4,591.80 for the full year but this reduces to approx. £2,678.55 when factoring in the estimated lead time and September start date.

Please refer to agenda item 38/23.

For decision

To consider contact award which would result in spend from reserves.

REPORT ON: Bridewell signage
WRITTEN BY: Deputy Parish Clerk
MEETING DATE: 20th June 2023
AGENDA ITEMS: 32/23



The Bridewell, The Bury,
Odiham,
Hampshire,
RG29 1NB

Home of
Odiham Parish Council

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**RANIL
JAYAWARDENA MP**

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North East Hampshire*

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Monday & Thursday 2pm-4.30pm
Saturday 10am-12.30pm

The Odiham Embroidery



REPORT ON: The Parish Room
WRITTEN BY: Parish Clerk
MEETING DATE: 20th June 2023
AGENDA ITEMS: 34/23

i) Proposed handrail

OPC considered this request April 2018 and applied a condition as per minutes ref 292/22iib: [230418-Full-Council-Minutes-FINAL-MERGED.pdf \(odihamparishcouncil.gov.uk\)](#)

The following response has been received:

“We would naturally not wish to proceed with the handrail, if by doing so The Odiham Society becomes liable for all vehicle damage to the building.
We would therefore request of your Councillors removal of this onerous Condition to enable disabled assistance to be provided.
I am aware that the road is narrow and that the canopy has been previously damaged by vehicles, but I do not understand why a handrail should increase the occurrence of such incidents. Indeed a metal handrail beneath the canopy would only encourage drivers to be more wary.
Regards”

To provide background information to Councillors, the photos below show the damage caused by previous vehicle damage:



ii) Repairs to roof following water ingress earlier in the year

Quotes to be presented to the meeting.

The 2023/24 Parish Room budget only provides expenditure of £500.

Please refer to agenda item 38/23.

Do the Numbers Limited

17th May 2023

Andrea Mann, Clerk,
Odiham Parish Council

Dear Andrea,

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

Following my visits last year and today, please find below the list of matters arising. I found the systems and records of the council to be in very good order.

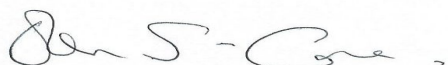
The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2023](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council comply	with this test
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Minute approval	Two sets of minutes had not been signed at the date of the audit visit.	Please ensure that all sets are approved before AGAR completion.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council comply	with this test
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
General reserves	The general reserve of the council should be just above 3 months of revenue expenditure (per PG2023) and budget variances stay within it.	As the council reviews its reserves quarterly, precepted funds should be spent for the benefit of residents.
Earmarked reserves	Some of the earmarked reserves do not meet the clarified definitions within PG2023	At quarterly budget monitoring, those reserves not building up towards confirmed projects should be written back to general.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Allotment income	The account names for the plots are not set up in a way to enable completeness testing.	If account references are plot numbers, regardless of tenant name, ensuring completeness of income becomes transparent.
Land rental	It is unclear whether the annual fee for rental of the land under the pavilion has been charged up to date.	Although a small amount, the legal principle is important in such bills.
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	The petty cash tin was closed on	31 st March 2023
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
Staff	When the new officer started, there	When any new employee starts, or

changes	was no minute of the cost to the council.	terms are significantly changed, it is good practice to minute hours, pay scale and pension terms
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset purchase dates	The Asset register on Scribe does not include dates of purchase. It is useful to have an idea of the age of items such as grounds and play equipment.	Over the coming months, members should review the asset register and provide dates for older items where possible.
Asset register detail	In some instances, multiple assets have been entered on the register as a total rather than individually.	Tracking of asset replacement is clearer when assets are separated out.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	with this test
<i>J</i>	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	The records of the council comply	with this test
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
	The records of the council comply	with this test
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council comply with this test.	
<i>O</i>	<i>Trust funds</i>	
Charity 301909	The Sports Centre trust charity funds are being used up on the maintenance of the relevant land.	The charity return should reach zero during 2023/24
George Rothery Bequest	The terms of this bequest are contrary to LGA1972 – councils may not make grants to individuals from funds that have been received into a council account.	The council should either grant the funds to a charity that is able to comply with the bequest, or to a group that meets the required objectives. Grants to individuals are ultra vires.
<i>P</i>	<i>Borrowing</i>	
	Not applicable to this council	

Please find attached my bill for the agreed fee.
If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene

REPORT ON: Action Plan for matters raised in the Internal Auditor's 2022/23 end of year report
WRITTEN BY: Parish Clerk
MEETING DATE: 20th June 2023
AGENDA ITEMS: 37/23

Area	Action	Propose Action
Minute approval	Two sets of minutes had not been signed at the date of the audit visit. Please ensure all sets are approved before AGAR completion.	To be signed at meeting 20.06.23.
General reserves	The general reserve of the council should be just above 3 months of revenue expenditure (per PG 2023) and budget variances stay within. As the council reviews its reserves quarterly, precepted funds should be spent for the benefit of residents.	Refer to agenda item 38/23 for further detail on the level of OPC's general reserves, PG 2023 guidance and matters for consideration. Full review to be referred to the Finance Committee 18.07.23.
Earmarked reserves	Some of the earmarked reserves do not meet the clarified definitions within the PG2023. At quarterly budget monitoring, those reserves not building up towards confirmed projects should be written back to general reserves.	As above.
Allotment income	The account names for the plots are not set up in a way to enable completeness of testing. If account references are plot numbers, regardless of tenant name, ensuring completeness of income becomes transparent.	2023 invoices were issued to plot numbers but bank receipts did not show the plot numbers which made it difficult to cross reference. Proposal to issue 2024 invoices under plot number and name. Invoices due 01.04.24.
Land rental	It is unclear whether the annual fee for rental of the land under the pavilion has been charged up to date. Although a small amount, the legal principle is important in such bills.	Invoice issued 07.06.23.
Staff	When the new officer started, there was no minute to the council. When any new employee starts, or terms are significantly changed, it is good practice to minute hours, pay scale and pension terms.	The appointment was minuted by full Council 12.12.22, minute ref 202/22 and appointed as per the published vacancy. Details for all staff will be presented to the next available Staffing Committee.
Asset purchase dates	The Asset Register on Scribe does not include dates of purchase. It is useful to have an idea of the age of items such as grounds and play equipment. Over the coming months, members should review the Asset Register and provide dates for older items where possible.	Some older assets are only shown as combined items on the Asset Register and insurance schedule. Acquisition of these items pre-date current knowledge of Councillors and staff. Proposal to refer to Amenities Committee with support from staff.
Asset register detail	In some instances, multiple assets have been entered on the register as a total rather than individually.	As above.

	Tracking of asset replacement is clearer when assets are separated.	
George Rothery Bequest	<p>Terms of bequest are contrary to LGA 1972. Councils may not make grants to individuals from funds that have been received into a council account.</p> <p>The council should either grant the funds to a charity that is able to comply with the bequest, or to a group that meets the required objectives. Grants to individuals are ultra vires.</p>	The George Rother Bequest is now being promoted to youth groups which benefit 14-25 year olds, as per the terms of the bequest, and not to individuals.

REPORT ON: General and earmarked reserves
WRITTEN BY: Parish Clerk
MEETING DATE: 20th June 2023
AGENDA ITEMS: 38/23

OPC's general and earmarked reserves are reviewed quarterly by the Finance Committee. The latest review was 18.04.23, items F83-84/22 refer: [230418-Finance-Committee-Minutes-MERGED-DRAFT.pdf \(odihamparishcouncil.gov.uk\)](#)

OPC currently holds earmarked reserves approx. £85,000 (@ 05.06.23) and general reserves equating to approx. 6 months' running costs, higher than the new recommended level of just 3 months

The Practitioners Guide 2023 reads:

Reserves:

- 5.30 As with any financial entity, it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans.
- 5.31 Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves.

General reserves:

- 5.32 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.
- 5.33 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.
- 5.34 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.**
- 5.35 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.
- 5.36. 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.

Earmarked and other reserves:

- 5.37 None of the above in any way affects the level of earmarked and/or capital receipts reserves that an authority may or should hold.

5.38. There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and identifiable purposes and projects, and their level should be subject to regular review and justification (at least annually and at budget setting), and should be separately identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from internal and/or external auditors.

Each authority has different liabilities and risks. For OPC, significant risks include the high number of listed building assets and wooden play equipment, which is less durable than metal. However, this paper may be of interest should unforeseen expenditure be required and when defining the 2023-27 Strategic Plan

This paper is for information. The proposed action in Internal Audit Action Plan is to refer a full review to the Finance Committee.

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

ODIHAM PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

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

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

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

15/06/21

and recorded as minute reference:

140/21 REFERENCE

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

Chairman

Clerk

odihamparishcouncil.gov.uk ADDRESS

Section 2 – Accounting Statements 2020/21 for

ODIHAM PARISH COUNCIL

RESTATED

31.03.23

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	205,510	197,170	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	165,656	164,202	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	23,294	42,278	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	Restated 31.03.23 57,277	69,698	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	Restated 31.03.23 140,013	120,392	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital payments (line 5).
7. (=) Balances carried forward	197,170	213,559	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	190,281	207,796	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,233,160	1,241,544	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
	✓		N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 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

axelbm REQUIRED

Date

05/05/2021

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

15/06/21

as recorded in minute reference:

MIN 41/21 REFERENCE

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

[Signature]

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Odiham Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, 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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	✓		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

17/05/22

and recorded as minute reference:

27/22

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

Chairman

Clerk

<https://odihamparishcouncil.gov.uk/council/finance-transparency/audits/>

Section 2 – Accounting Statements 2021/22 for

Odiham Parish Council

Restated 31.03.23

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	197,170	213,559 213,559	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	164,202	190,343	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	42,277	37,776	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	69,609 69,698	85,236 84,877	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	120,261 120,392	145,202 145,561	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	213,559	211,241	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	207,796	205,032	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,241,544	1,251,223	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
	✓		
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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

Ad Man

13/04/2022

Date

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

17/05/22

as recorded in minute reference:

28/22

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



Odiham Parish Council
Income & Expenditure Account
01/04/2022 to 31/03/2023

(Last) Year Ended
31 Mar 2022

(Current) Year Ended
31 Mar 2023

Income

191,563.25	1000 - General Account	212,306.41
33,015.90	2000 - Amenity Areas	44,154.09
1,540.00	7000 - Earmarked Reserves	10.00
2,000.00	3000 - Community	16,348.03
	8000 - Projects	10,000.00
£228,119.15		£282,818.53

Expense

108,032.42	1000 - General Account	122,698.59
57,891.56	2000 - Amenity Areas	92,689.96
7,236.61	5000 - Traffic and Transport	8,171.71
21,381.05	3000 - Community	30,684.93
4,000.00	4000 - Planning	
29,476.34	7000 - Earmarked Reserves	4,497.28
2,419.97	8000 - Projects	19,198.25
£230,437.95		£277,940.72

General Fund

129,099.41	Balance at 01 Apr 2022	150,218.74
228,119.15	ADD Total Income	282,818.53
357,218.56		433,037.27
230,437.95	DEDUCT Total Expenditure	277,940.72
126,780.61		155,096.55
-23,438.13	DEDUCT Reserves Balance	18,395.89
£150,218.74	Balance at 31 Mar 2023	£136,700.66

Reserves:

Capital Reserve Balance £6434.50

Earmarked Reserve Balance £72983.26

Odiham Parish Council

BALANCE SHEET

31/03/2023

<i>(Last) Year Ended</i> 31 Mar 2022		<i>(Current) Year Ended</i> 31 Mar 2023	
£		£	
	CURRENT ASSETS		
	Stocks and stores		
	Work in progress		
	Debtors (Net of provision for doubtful debts)		
	Prepayments		
6,208.31	VAT Recoverable	7,089.09	
	Temporary lendings (investments)		
205,032.30	Cash in hand	208,630.16	
211,240.61	TOTAL ASSETS	215,719.25	
	CURRENT LIABILITIES		
	Creditors		
<u>211,240.61</u>	NET ASSETS	<u>215,719.25</u>	
	Represented by:		
150,218.74	General fund Balance	136,301.49	
	Reserves:		
7,695.50	Capital	6,434.50	
53,326.37	Earmarked	72,983.26	
	Adjustments		
<u>211,240.61</u>		<u>215,719.25</u>	

The above statement represents fairly the financial position of the council as at 31 Mar 2023

Signed _____
Responsible Financial Officer

Date _____

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	Odiham Parish Council
---------------------------	-----------------------

☐

I confirm that there are no conflicts of interest with BDO LLP.

☐

I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
20.06.23	41/23

Signed (Clerk/RFO)

Print Name

ANDREA MANN

Signed (Chair)

Print Name

CLLR PAM VERDON (VICE CHAIR AND MEETING CHAIR)

Annual Governance and Accountability Return 2022/23 Form 3

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

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

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

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

Publication Requirements

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

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

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

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

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

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

Annual Internal Audit Report 2022/23

Odiham Parish Council

https://odihamparishcouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>	<input type="checkbox"/>	<input type="checkbox"/>	N/A
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Not applicable

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 10/1/22 17/5/23

ELIANE S. GREEN CIPFA

Signature of person who carried out the internal audit

Date

17/5/23

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

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

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Odiham Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

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

*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 Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<https://odihamparishcouncil.gov.uk> AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

Odiham Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	213,559	211,241	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	190,343	210,412	<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	37,776	72,407	<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	84,877	86,204	<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	0	0	<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	145,561	191,737	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	211,241	216,118	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	205,032	209,029	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	1,251,223	1,259,983	<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	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)	✓			<i>The figures in the accounting statements above do not include any Trust transactions.</i>

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

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

SIGNATURE REQUIRED

Date

15/05/2023

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 Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

Odiham Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **ODIHAM PARISH COUNCIL**

County Area (local councils and parish meetings only): **HAMPSHIRE**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

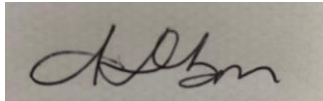
Commencing on WEDNESDAY 21st JUNE 2023

and ending on WEDNESDAY 3rd AUGUST 2023

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2023 (i.e. Monday 3 July – Friday 14 July).

We have suggested the following dates: Monday 5 June – Friday 14 July 2023. The latest possible dates that comply with the statutory requirements are Monday 3 July – Friday 11 August 2023.)

Signed:



Role: PARISH CLERK

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.

Outline budget for the King's Coronation Celebrations - May 2023

	2023 budget agreed 17.01.23			Actual 2023 budget @ 02.06.23		
	Expenditure	Income	Net cost	Expenditure	Income	Net cost
<u>Payments</u>						
Furniture hire	5619			5619		
PA equip and support	1800			1597		
Waste removal	370			200		
Portaloos	0			0		
Road closure	1480			2805		
Insurance	300			0		
First aid	380			422.4		
Bands x 2	1500			2100		
Magician	250			300		
Hook Morris Group	0			50		
Military wives choir	50			100		
bouncy castle	100			335.41		
Flags & equipment	0			7.31		
Movement of equipment				130		
Hire of Cross Barn	50			180		
Meals for Cadets	170			189.45		
Bowls club contribution	250			50		
Tennis Club contribution	0			50		
Promotional design costs/stationery	150			50		
Staffing costs	600			600		
<u>Receipts</u>						
Ticket sales		6000				
Eventbrite					5962.32	
Invoiced					474.96	
Ice cream van					100	
Donations and grants		1000				
Hart					350	
HCC					500	
	13069	7000	6069	14785.57	7387.28	7398.29
OPC 2023/24 budget			5000			5000
+/-			-1069			-2398.29

REPORT ON: Speedwatch equipment
WRITTEN BY: Deputy Parish Clerk
MEETING DATE: 20th June 2023
AGENDA ITEMS: 46/23

In January Item OPC agreed expenditure of £2,395 remaining in the community grants budget plus £300 from general reserves to fund a replacement SID for the Speedwatch volunteers. The justification for this expenditure is shown in agenda report 216/22 [230117-Agenda-MERGED-PUBLIC.pdf \(odihamparishcouncil.gov.uk\)](#)
 Unfortunately the preferred equipment is no longer available and the following alternatives have been researched:

WESTCOTEC	Internal Battery Mini SID- Total weight with batteries mounted is 10kg Comes with its own tripod. Optional extra Bluetooth remote speed reading device APP- £450- per sign -EXC VAT) £2580.00 (excluding VAT)
WESTCOTEC	ASWC- portable battery powered automatic speed watch camera. Includes tripod, on site WIFI download with all associated license free software on an included windows notebook, complete with removeable lead- acid battery and an intelligent charger. £3,845- EXC VAT. Onsite training £250 – EXC VAT.
COEVIL	Radar sign with digits. Dimension 550x550mm Includes 2 LI-on batteries with external charger, Total weight 12kg Can use with the current tripod Free APP with username and password The app works on any android device or windows 10 laptop. Price £2,900.00 – EXC VAT
Traffic Technology LTD	SID Gen 5- The smart one £2,198.00 6kg My traffic data- online analysis suite Powerpack Battery charger £95 Tripod stand (not to be left alone) £125 Tablet for set up and retrieval of data (Android) preconfigured with software and log in details. £328 Carriage, package and insurance £150 Total - Before VAT £2,896.00

Other costs:

Handheld gun – as requested by Speedwatch volunteers and recommended by the Police:
[Bushnell - Velocity Speed Gun - Grey - Point & Shoot +/- 1 MPH - 101911 : Amazon.co.uk: Sports & Outdoors](#) £202.64.

Tablet – required to hold the recorded data:

Tablets suitable for the SID

https://www.amazon.co.uk/HiGrace-Quad-core-Processor-Expansion-Bluetooth/dp/B0B3LJQMPP/ref=sr_1_3?crid=2ZWCNSW35GFMH&keywords=higrace+tablet&qid=1686138077&srefix=Hi%2Caps%2C87&sr=8-3

Hi grace tablet 10 inch- £69.99 on special offer at the minute- Normal price £129.99
ANDROID 12

https://www.amazon.co.uk/Lenovo-Tablet-Octacore-1-8GHz-Android/dp/B0BS9C1YYM/ref=sr_1_19?crid=1EA73BCPN6A9&keywords=lenovo+tablet&qid=1686137228&srefix=lenov%2Caps%2C84&sr=8-19

Lenovo tablet 10 inches android 11- £129.99

https://www.amazon.co.uk/dp/B0BRPN3MCP/ref=sspa_dk_detail_5?psc=1&pf_rd_p=84ea1bf1-65a8-4363-b8f5-f0df58cbb686&pf_rd_r=EDYBWFSKSFRC7SCSS3KG&pd_rd_wg=SQjml&pd_rd_w=JFfO8&content-id=amzn1.sym.84ea1bf1-65a8-4363-b8f5-f0df58cbb686&pd_rd_r=1e47cfc1-3887-4e3d-93b1-ee9d847ae960&s=computers&sp_csd=d2lkZ2V0TmFtZT1zcF9kZXRhaWw

TECLAST android 12 10 inch tablet £ 89.99 2 year warrenty

https://www.amazon.co.uk/Samsung-Android-Version-Manufacturer-Warranty/dp/B0BD4XHGQN/ref=sr_1_1_sspa?crid=6UC93QSYO1OW&keywords=samsung+tablet+10+inch&qid=1686138225&srefix=sam%2Caps%2C75&sr=8-1-spons&sp_csd=d2lkZ2V0TmFtZT1zcF9hdGY&psc=1

Samsung galaxy tab A8 with 3 year manufacturer warranty £169

Summary

The Speedwatch volunteers have been consulted and shown a preference for a handheld device which means a speedgun, SID and recording device is the best option.

Traffic Technology offers the lightest weight SID and offer an Android tablet with preconfigured software as part of the SID package. This makes the Traffic Technology produce the best option.

Assuming the Traffic Technology SID option with handheld gun, the total cost would be £3,098.64, £700.64 over the available budget which would need to come from earmarked reserves. OPC could apply for a grant from HCC Cllr Glen towards the costs.

For Decision

To consider expenditure to purchase SID equipment to support the Odiham & North Warnborough Speedwatch group and source of funding.



Odiham and North Warnborough Neighbourhood Plan Review Group Terms of Reference

The Odiham and North Warnborough Neighbourhood Plan was adopted in July 2017 following a public referendum on 4 May 2017. It contains both Planning Policies and Aims and Proposals which will be delivered and implemented by the respective Planning Authority or the Parish Council in partnership with a variety of different stakeholders and public and commercial bodies.

On the fifth anniversary of the made Plan, Odiham Parish Council resolved to review the Plan during its sixth year, in 2023/24.

1. Purpose

The purpose of the Review Group is:

- i) To review the effectiveness of the policies in the current Plan against planning decisions, local and national policies and current local need.
- ii) To advise the Council on the appropriate method and timescales for review.
- iii) Subject to the Council's approval, to produce a workplan which meets Neighbourhood Planning legislation and aims to produce the revised Plan by 31st March 2024, for adoption by Odiham Parish Council and Hart District Council.

3. Membership

The Review Group will consist of:

- i) The Chair of the Planning & Development Committee.
- ii) Any Councillor who wishes to join the group, as appointed by the full Council.
- iii) A maximum of 3 members of the public who have an understanding of local issues and the context of the NH Plan. Members will be appointed by name by the full council and will not have voting rights.
- iv) The Review Group will be supported by an Odiham Parish Council officer wherever possible.

4. Responsibilities

- i) The Review Group is empowered to liaise with consultants to obtain quotes on behalf of the Parish Council.
- ii) The Review Group has no financial responsibility or spending authority. Any required expenditure will be recommended to full Council for agreement.
- iii) The Review Group has authority to liaise with Hart District Council planning to seek guidance when reviewing the Plan.
- iv) Consult the community on any proposed revisions so long as those revisions are in line with professional guidance and have been approved by the Parish Council.
- v) The Working Group must acknowledge OPC's duty to provide for all demographics within the community and must not discriminate against protected characteristics.
- vi) Data Protection – the Working Group's work must comply with the Data Protection Act and members must have regard to OPC's Data Protection Policies. Documents will be subject to requests for public inspection in accordance with the Freedom of Information Act/Environmental Information Regulations.



4. Meetings

- i) Meetings will be called as necessary to meet the agreed time scales and at a day/time which meets the majority of members.
- ii) The quorum for each meeting is 3; 2 Councillors and 1 independent member of the community.
- iii) Any conflict of interest with local planning matters must be declared. Conflicts of Interest - Working Group members should declare an interest where there is a potential financial or pecuniary benefit to themselves, or their company/organisation arising from the decisions or recommendations of the group.