



**MEMBERS OF ODIHAM PARISH COUNCIL ARE SUMMONED TO ATTEND
THE ANNUAL MEETING OF ODIHAM PARISH COUNCIL
AT THE BRIDEWELL, THE BURY, ODIHAM, HAMPSHIRE, RG29 1NB
MONDAY 20th MAY 2024 at 7.30pm**

14th May 2024

Andrea Mann, Clerk

Members of the public are welcome to attend or join online

Join Zoom Meeting

<https://us02web.zoom.us/j/82801925712?pwd=eDIlSS9vK1RGT2l2ak12MGJCOGhrQT09>

Meeting ID: 828 0192 5712

Passcode: 315665

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- 1/24 Election of the Chair of the Council and receipt of their declaration of acceptance of office**
- 2/24 To receive apologies for absence**
- 3/24 To receive declarations of interests and requests for dispensation relating to any item on the agenda**
- 4/24 Election of the Vice-Chair of the Council**
- 5/24 Approval of minutes**
To approve the minutes of the Council Meetings held on 16th April 2024 (311-339/23) and 30th April (340-344/23).
- 6/24 Chair's announcements**
- 7/24 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

- 8/24 Meeting reports from councillors**
To RECEIVE any verbal reports from Councillors on their attendance at outside meetings.
- 9/24 Reports from other councils**
To RECEIVE any verbal reports from Hart District councillors and the Hampshire County councillor representing Odiham.

General

- 10/24 Meeting action points (pages 4-5)**
To consider matters arising from the Minutes not elsewhere on the agenda
- 11/24 OPC's governance for the ensuing year (page 6)**
To review and agree the Committee Structure.



- 12/24 To agree committee terms of reference (pages 7-16)**
To carry out the annual review of committee terms of reference. Current and proposed terms of reference are attached:
- i) Amenity Areas Committee (pages 7-8).
 - ii) Community Committee (pages 9-10).
 - iii) Finance Committee (pages 11-12).
 - iv) Planning & Development Committee (pages 13-16).
- There are no proposed changes to the Staffing Committee terms of reference.
- 13/24 To agree committee memberships (page 17)**
- i) Membership of committees.
 - ii) Appointment of committee Chairs and Vice Chairs (where required).
- 14/24 Working groups and terms of reference (pages 18-19)**
- i) To review OPC's current list of Working Groups and proposed actions.
 - ii) To consider changes to memberships. Current memberships can be viewed under councillors' profiles <https://odihamparishcouncil.gov.uk/council/councillors>
- 15/24 Outside bodies**
To agree the appointment of representatives to outside bodies for:
- i) Basingstoke Canal Society
 - ii) Environment Champion.
 - iii) Flood Forum
 - iv) InOdiham
 - v) Leapfrogs
 - vi) North Warnborough Village Hall
 - vii) Odiham and Broad Oak Commons
 - viii) Odiham Consolidated Charities (Cllr Verdon was appointed as a trustee November 2023 and will hold the position for a 4 year term).
 - ix) The Odiham Society
 - x) Tree Officer
 - xi) RAF Odiham/B3349 road junction.
- 16/24 The Bridewell – project to improve the first floor space for co-working**
- i) To note the Lottery grant award of £19,830 for the purposes of installing a new kitchenette, small meeting room, energy efficient lighting, re-decoration, furniture and meeting equipment.
 - ii) To consider delegation authority to the Clerk, in consultation with The Bridewell Working Group, to spend the grant in accordance with the grant conditions.
- 17/24 Community Emergency Plan (draft Plan circulated to members separately)**
To consider the draft Plan prepared by Cllr Bell.
- 18/24 Future management of The Basingstoke Canal (circulated to members separately)**
To review the response from HCC Cllr Glen and Strategic Manager.
- 19/24 Montford Place Public Open Space (pages 20-21)**
To review the Council's position on adopting the Montford Place public open following recent correspondence from a resident (circulated to members separately). A background paper is included, dated 15th June 2021 and minute reference 36/21 shows the decision: [210615-Full-Council-Minutes-FINAL-combined.pdf \(odihamparishcouncil.gov.uk\)](#) – this is the current position of the Council.



20/24 Business Forum meeting 10th May
To receive a verbal report from the Chair including any recommendation for future actions or projects to be researched.

21/24 Accountability in Public Life Review – Consultation (page 22)
To consider whether OPC wants to respond to the consultation.

Community Committee

22/24 Grant Giving Policy (pages 23-26)
To review the Grant Giving Policy and agree to remove the G Rothery bequest.

23/24 Request from the Old School/Vine Church to revise grant award purpose (page 27).
To consider the request from the Old School/Vine Church.

Financial Matters

24/24 To receive and note the annual internal audit report for 2023/24 and action plan to respond to the matters raised (pages 28-30)

25/24 To receive the 2023/24 end of year Income and expenditure account and Balance Sheet (pages 31-32)

26/24 Conflicts of interest with External Auditor, BDO LLP (page 33)
To complete the Conflicts of Interest Form, required for the external audit submission.

27/24 To resolve to approve the annual governance statement for 2023/24 (page 37)

28/24 To resolve to approve the accounting statements for 2023/24 to be signed by the Chair of the meeting (page 38)

29/24 To resolve to agree the Exercise of Public Rights dates (page 40-42)

30/24 Members' Allowance (pages 43-44)
To consider the Clerk's report setting out the right for Members to claim an allowance.

31/24 Payments Listing (to follow)
To approve the payments listing for the period 17th April – 20th May 2024 and appoint 2 Councillors to complete the payment approval process for outstanding payments.

Planning Matters

32/24 Neighbourhood Plan review
To consider approving the revised Neighbourhood Plan following review by the Review Group. Once approved, the revised Submission Plan will be forwarded to Hart District Council for the Regulation 16 stage which will then be followed by it being forwarded to an examiner.

Traffic & Transport

33/24 To note traffic & transport related correspondence and responses provided

34/24 Date of next meeting - Monday 18th June 2024.

Full Council				
Date of meeting	Agenda ref no	Cllr to action	Details	Status
OUTSTANDING ON-GOING ITEMS				
Feb-24	258/23	Clerk	Change previous minutes from draft and add to website.	Complete
	261/23ii	Clerk	Circulate HDAPTC minutes to councillors.	Complete
	264/23i	CllrLC/Clerk	Prepare pre-app for Bridewell future vision.	
		Clerk	Submit application to Lottery Awards for All.	Complete
	264/23ii	Bridewell WG	Meet with architectural design agency re Bridewell future vision plans.	On hold until pre-app submitted.
	265/23i	Clerk	Make small revision to Standing Orders and add to website.	Complete
	265/23ii	Clerk	Add Complaints Procedure to website.	Complete
	266/23	Clerk/Deputy Clerk	Add 24/25 meetings dates to website.	Complete
	267/23	CllrAMc/Clerk	Send response to MP re solar farm policy.	Complete
	269/23	Deputy Clerk	Order SID solar panel and arrange installation.	Complete
	270/23	Clerk	Forward OPC's decision re trustee to Odiham Consolidated Charities.	Complete
	271/23i	Clerk	Add Cllr McFarlane's rep position for flood related matters to website.	Complete
	272/23i	CllrAMc/Deputy Clerk	Arrange H&loWWT event at Cross Barn 08.04.24 and promote.	Complete
	272/23ii	Clerk/AO	Arrange energy audits for Bridewell and King St toilets.	Complete
			Report findings to Council and consider future actions.	On agenda
	273/23	CllrCG/CllrSB/CllrAMc/Office	Liaise with RAF Odiham and RAF Cadets re involvement in 80th anniversary of D-Day beacon lighting.	Complete
	274/23	Deputy Clerk	Notify Leapfrogs of grant decision and make payment.	Complete. Payment held until full funding secured.
	275/23	Clerk	Add Asset Register to website ready for audit purposes.	Complete
	276/23i	Clerk	Award new broadband contrant and complete transfer.	Complete
	277/23i	Clerk	Instruct new insurance policy and arrange payment.	Complete
	277/23ii	Clerk	Source alternative insurance quotes for Chapels and refer to Council.	Complete
	278/23	Clerk/CllrLC/CllrPV	Set up payments online and complete payment approval process.	Complete
	283/23	Clerk	Arrange structural surveys of North Chapel, South Chapel and Chapel Cottage.	See below
			Report findings to Council and consider future actions.	See below
Mar-24	286/23	Clerk	Change previous minutes from draft and add to website.	Complete
	287/23	Chair	Report from wildlife corridor event 08.04.24.	Complete
	288/23	Clerk	Add EVCP agenda item to next meeting to consider whether OPC can suggest suitable locations.	Complete
	292/23	Clerk/AO	Request quotes for structural survey of South Chapel, North Chapel, Chapel Cottage, Parish Room and car park wall.	Quotes on Amenties agenda
			Report findings back to Council/Amenities.	
	293/23i	Clerk	Circulate final comms strategy to all.	Complete
	293/23ii	Clerk	Add Social Media and Electronic Communications Policy review to April agenda.	Complete
	294/23	Clerk	Add Business Plan to website.	Complete
		Clerk	Report in newsletter.	Complete
		All	Report at APA.	Complete
	295/23	Clerk	Notify Odiham Consolidated Charities of Council agreement to support re-appointment of 3 trustees.	Complete
	296/23	Clerk/AMc/PV	Arrange for Hart Countryside Service memorandum of understanding to be revised and Cllrs McFarlane and Verdon to sign.	Complete
	297/23i	Clerk	Make £275 grant payment to Odiham Society.	Complete
	297/23ii	Clerk	Confirm ownership of car park wall.	
		Clerk	Award new contract for Parish Room roof and wall repairs.	
	298/23i	CllrSB	Review draft community emergency plan and report back to Council.	Complete
	298/23ii	Clerk	Email Hart officer re Hart's statutory responsibility for emergency planning, request copy of Hart's plan, will parish plan become appendix of main Plan?	Complete
	299/23	Clerk	Instruct new policy for Chapels insurance and make payment.	Complete
	300/23	Clerk	Set up payments on Unity Trust.	Complete
		CllrsLC/AMc	Login to Unity Trust to authorise payments.	Complete
	301/23	Clerk	Add subscriptions and contracts review to website.	Complete
	302/23	Clerk/Cllrs	Liaise with the Lions to agree Spooktacula comms message.	Include statement in Summer or Autumn newsletter.
	303/23i	Clerk	Confirm draft P&D comments from meeting 11.03.24.	Complete
	303/23ii	CllrPV	Confirm whether comment on Hook Road development was referred directly to Hart.	Complete
	304/23ii	Clerk	Award contract for additional work on Neighbourhood Plan review.	Complete
	304/23iii	NP review group	Progress research in identifying greenspaces as part of NP review.	In progress
	305/23	CllrPV	Make enquiries with Action Hampshire for affordable housing and report back to Council.	
	307/23	Clerk	Notify HCC of OPC's decision to progress research for bus shelter on Alton Road.	Complete
		Clerk	Report back to Council for final decision.	Complete
	308/23i	Clerk	Respond to RAF Odiham agreeing to join road safety group.	Complete
			Add appointment of representative to the next agenda.	Complete
	308/23ii	Clerk	Forward any supplementary info re RAF/B3349 junction to Cllr Glen.	Ongoing
	308/23iii	Clerk	Ask HCC to expenditure extension of 30mph zone to south of RAF/B3349 junction.	Complete

Full Council				
Date of meeting	Agenda ref no	Cllr to action	Details	Status
OUTSTANDING ON-GOING ITEMS				
	310/23i	Clerk	Award contract for 2 x ring doorbells and complete installation.	Received. Awaiting installation and set up.
	310/23ii	Clerk	Request meeting with MP re security proposals.	Requested. To be discussed 10.05.24
Apr-24	313/23	Clerk	Change previous minutes from draft and add to website.	Complete
	319/23	Clerk	Add Social Media and Electronic Communications Policy to website	Complete
	320/23	Clerk	Confirm Rural EV Charging can be promoted to community and promote.	Checked with Rural EV Charging
	322/23	CllrSB/Office	Develop a final Community Emergency Plan using the HDC template.	On agenda
	323/23	CllrSB/Deputy Clerk	Promote the "Shoots Along the Routes" project.	Complete
	324/23	Clerk/CllrAMc	Write to Cllr Glen expressing concerns on the future management of the Basingstoke Canal now that the management group has disbanded.	Complete
	325/23	Clerk	Arrange Business Forum meeting.	Complete
	326/23	Deputy Clerk	Notify All Saints of decision not to run an OPC stall at fete.	Complete
	327/23	Office	Progress installation of defib at NW Village Hall.	Complete
	328/23	Clerk	Notify Lions of £500 grant towards cost of running PSA blood screening event and make payment.	Complete
	329/23	Clerk	Add revised Community Award terms of reference to website.	Complete
	330/23	Clerk	Set up payments on Unity Trust.	Complete
		CllrSLC/PV	Login to Unity Trust to authorise payments.	Complete
	331/23	Deputy Clerk	Complete membership to the ICCM.	Complete
	332/23	Office	Award contract to replace water heater in King St public toilets and complete work.	Complete
	333/23	Clerk	Submit planning comment to HDC.	Complete
	334/23	CllrPV	Feed decision to accept NP aims and proposals to the review group.	Complete
	335/23	Clerk	Notify HCC of decision to proceed with bus shelter on the southbound carriageway of B3349 close to former Crown public house.	Complete
		Clerk	Write to adjacent property to inform of OPC's decision.	
	336/23	Clerk	Notify RAF Odiham of OPC's representatives for future road related meetings.	Referred to Cllr Tate
	337/23	Deputy Clerk	Notify community award nominees and prepare certificates.	Complete

Odiham Sports
Centre Trust

COUNCIL

Meets monthly, 3rd Tuesday at 7.30pm

~~Strategy Working
Group~~

~~Meets as required.~~

Generally covered by full
Council

Planning &
Development
Committee

Currently meets informally by Zoom. Comments are submitted to Hart under Clerk's delegated authority and ratified at next full Council meeting.

Amenity Areas
Committee

Meets quarterly after full Council meeting.

Community
Committee

Meets quarterly after full Council meeting. Event organisation managed by working groups.

Finance
Committee

Meets quarterly after full Council meeting, generally after the end of a financial quarter.

Staffing
Committee

Meets twice a year during daytime. Other meetings on demand should a vacancy or other staff related matter arise.

Neighbourhood
Plan Monitoring
Group

~~Traffic
Partnership
Meeting~~

~~Traffic & Transport matters currently being referred to full Council.~~

Appeal
Panels

Panel to be formed when necessary.

Proposed May 2024





Amenity Committee Terms of Reference

1. The Committee is constituted to represent Odiham Parish Council (the council) in its objective of ensuring safe public access to Council owned or managed areas or assets. These areas and assets are to be maintained with consideration to environmental, aesthetic and operational standards.
2. The Committee holds delegated authority from the Council as defined under item 3 (d) of the Council's Standing Orders.
3. All serving Councillors may request to be appointed to the Committee.
4. The Council will appoint a Chair of the Amenity Committee at the Annual Meeting of the Council and may elect a Vice Chair as per Standing Order no 3 (e) (vi).
5. The Committee will be quorate in accordance with the Standing Order 1 (w) and meetings will normally be held in line with the published Parish Council meeting timetable as determined by the Council.
6. The Committee may nominate representatives to participate in joint working parties and to represent the Council on external committees.
7. Working parties and Advisory Committees established under the Committee's powers and undertaking roles which are the responsibility of the Committee will be formed with explicit and independent Terms of Reference as required by Standing Orders.
8. The Committee shall ensure that full financial details and information is kept of all expenditure whether run directly or through working parties and shall present such information to the Council periodically.
9. These Terms of Reference shall be reviewed by the Full Council at the Annual Meeting.



Amenity Areas Committee Terms of Reference (Proposed)

1. The Amenity Areas Community Committee Functions
 - i) Oversees the management of Council owned land, buildings and community facilities.
 - ii) Oversees the management and service offer for Odiham Cemetery and the Hook Road allotment site.
 - iii) Oversees service contracts covering Council owned land and buildings.
 - i) Manages biodiversity related projects which support the Environment and Climate Change Action Plan.
 - ii) Develops plans for future improvements and replacement of equipment.

2. In carrying out these functions, the Committee
 - i) Provides and preserves open spaces and leisure facilities for the enjoyment of all.
 - ii) Provides safe and accessible recreational opportunities.
 - iii) Makes best use of available budgets, agrees spending priorities and seeks external funding whenever opportunities arise.
 - iv) Acknowledges Climate Change in all decisions, has regard to the Council's Environment and Climate Change Policy and OPC's Biodiversity Action Plan.
 - v) Makes plans for future improvements and replacement of equipment.

3. General
 - i) The Committee holds delegated authority from the Council as defined under item 2d of the Council's Standing Orders.
 - ii) All serving Councillors may request to be appointed to the Committee and membership is agreed at the Annual Council Meeting.
 - iii) The Council may appoint a Chair of the Amenity Areas Committee at the Annual Meeting of the Council may elect a Vice Chair as per Standing Order no 2e(vi).
 - iv) The Committee will be quorate in accordance with the Standing Order 1w.
 - v) The Committee may nominate representatives to participate in joint working parties and to represent the Council on external committees.
 - vi) The Committee has authority to spend from the Amenity Areas Committee agreed budgets in accordance with Financial Regulations.
 - vii) These Terms of Reference shall be reviewed by the Full Council at the Annual Meeting.



Community Committee Terms of Reference

1. The Committee is constituted to represent Odiham Parish Council in helping to foster a vibrant community through partnership with public and private organisations.
2. The Committee seeks to achieve this objective by working and liaising with other parish groups and organisations to help them achieve their objectives within the scope of the Council's legal powers and responsibilities.
3. The committee will take the lead role in organising any events that the Parish Council may decide to hold.
4. The Committee holds delegated authority from the Council as defined under item 3 (d) of the Council's Standing Orders.
5. All serving Councillors may request to be appointed to the Committee.
6. The Council will appoint a Chair of the Community Committee at the Annual Meeting of the Council may elect a Vice Chair as per Standing Order no 3 (e) (vi).
7. The Committee will be quorate in accordance with the Standing Order 1 (w) and meetings will normally be held in line with the published Parish Council meeting timetable as determined by the Council.
8. The Committee may nominate representatives to participate in joint working parties and to represent the Council on external committees.
9. The Committee is responsible for approving the disbursement of grants provided for specific events or parish organisations as identified in the Council's annual budget and only in accordance with the Council's Grant Giving Policy (As per Financial Regulation 1.14 grants in excess of £5000 need to be approved by Full Council).
10. Working parties and Advisory Committees established under the Committee's powers and undertaking roles which are the responsibility of the Committee will be formed with explicit and independent Terms of Reference as required by Standing Orders.
11. The Committee shall ensure that full financial details and information are kept of all events whether run directly, through working parties, or by grant funding to third party organisations and shall present such information to the Council periodically. This requirement will be a condition of the provision of grant funding to third parties. The Committee may require funding to third parties to be made against invoiced expenses. The Committee is empowered only to approve funding for future expenditure incurred by third parties.
12. These Terms of Reference shall be reviewed by the Full Council at the Annual Meeting.



Community Committee Terms of Reference (Proposed)

1. The Community Committee Functions

- i) Plans and manages community events including Remembrance Day, the annual parish assembly, Christmas events and any other civic event arising during the civic calendar.
- ii) Drafts the Council's Spring and Autumn newsletter and Summer online edition.
- iii) Oversees evaluation, distribution and monitoring of community grants.
- iv) Oversees the bi-annual community award scheme.
- v) Oversees the administration of the Odiham & North Warnborough Speedwatch.
- vi) Oversees the co-ordination of community related sub-projects for The Greening Campaign.
- vii) Oversees other projects and activities which support community groups and local businesses.

2. In carrying out these functions, the Committee

- i) Supports projects and groups which enable community cohesion.
- ii) Has regard for the high value local people put on community events.
- iii) Supports initiatives which aim to protect and regenerate the Parish Centre.
- i) Respects OPC's role as the civic authority.
- iv) Promotes inclusivity for events and communication methods.
- v) Ensures breadth and diversity of spending in order to benefit as many residents as possible.

3. General

- i) The Committee holds delegated authority from the Council as defined under item 2d of the Council's Standing Orders.
- ii) All serving Councillors may request to be appointed to the Committee and membership is agreed at the Annual Council Meeting.
- iii) The Council may appoint a Chair of the Community Committee at the Annual Meeting of the Council may elect a Vice Chair as per Standing Order no 2e(vi).
- iv) The Committee will be quorate in accordance with the Standing Order 1w.
- v) The Committee may nominate representatives to participate in joint working parties and to represent the Council on external committees.
- vi) The Committee has authority to spend from the Community Committee agreed budgets in accordance with Financial Regulations.
- vii) These Terms of Reference shall be reviewed by the Full Council at the Annual Meeting.



Finance Committee Terms of Reference

1. The Finance Committee is constituted to oversee OPC's financial affairs, except where law prevents such delegation from the full Council.
2. The Committee shall comprise of a minimum of 4 and maximum of 6 Councillors who are appointed at the Annual Council meeting in May.
3. The Committee quorum is 3 with the RFO in attendance.
4. Meetings shall be held quarterly, normally as soon as possible following the end of a financial quarter.
5. The Council will appoint a Finance Committee Chair at the Annual Council meeting and *may* elect a Vice Chair.
6. The Finance Committee is governed by OPC's Financial Regulations with all accounting practices following the Governance and Accountability for Smaller Authorities in England, a Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements.
7. The Committee shall be empowered to:
 - a. Undertake quarterly reviews of OPC's income and expenditure.
 - b. Approve monthly bank reconciliations.
 - c. Monitor the Council's bank balances and investments.
 - d. Monitor general and earmarked reserves.
 - e. Scrutinise all aspects of the Council's financial business.
8. The Committee shall be responsible for developing and recommending to full Council for approval:
 - a. The review and development of financial policies.
 - b. The review of new financial related legislation.
 - c. The preparation of the annual budget and precept.
 - d. The review of and changes to banking and investment arrangements.
 - e. Matters arising from (but not the approval of) internal and external audit reports.
9. The Committee may accept other financial related tasks as delegated by the full Council.
10. These Terms of Reference shall be reviewed annually by the Full Council.



Finance Committee Terms of Reference

1. The Finance Committee Functions
 - i) To oversee OPC's financial affairs, except where law prevents such delegation from the full Council.
 - ii) Undertake quarterly reviews of OPC's income and expenditure.
 - iii) Approve monthly bank reconciliations.
 - iv) Monitor the Council's bank balances and investments.
 - v) Monitor general and earmarked reserves.
 - vi) Scrutinise all aspects of the Council's financial business.
 - vii) The review and development of financial policies.
 - viii) The review of new financial related legislation.
 - ix) The preparation of the annual budget and precept.
 - x) The review of and changes to banking and investment arrangements.
 - xi) Matters arising from (but not the approval of) internal and external audit reports.
2. In carrying out these functions, the Committee
 - i) Shall meet quarterly, normally as soon as possible following the end of a financial quarter.
 - ii) Be governed by OPC's Financial Regulations, Investment Policy, Reserves Policy and Internal Controls with all accounting practices following the Governance and Accountability for Smaller Authorities in England, a Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements.
 - iii) Manage budgets to provide value for money whilst allowing improvements and growth to support the future community.
 - iv) Seek to maximise income from external sources wherever possible.
 - v) The Committee may accept other financial related tasks as delegated by the full Council.
3. General
 - i) The Committee holds delegated authority from the Council as defined under item 2d of the Council's Standing Orders.
 - ii) All serving Councillors may request to be appointed to the Committee and membership is agreed at the Annual Council Meeting.
 - iii) The Council may appoint a Chair of the Finance Committee at the Annual Meeting of the Council may elect a Vice Chair as per Standing Order no 2e(vi).
 - iv) The Committee will be quorate in accordance with the Standing Order 1w and with the RFO in attendance.
 - v) The Committee may nominate representatives to participate in joint working parties and to represent the Council on external committees.
 - vi) These Terms of Reference shall be reviewed by the Full Council at the Annual Meeting.



Planning and Development Committee Terms of Reference

1. The Committee is constituted to represent Odiham Parish Council in all planning and development matters referred to Odiham Parish Council by the Local, and other Planning Authorities.
2. The Committee holds delegated authority from Odiham Parish Council as defined under item 3 (d) of the Council's Standing Orders.
3. All serving Councillors may request to be appointed to the Committee.
4. The Council will appoint a Chair of the Planning and Development Committee at the Annual Meeting of the Council and may elect a Vice Chair as per Standing Order no 3 (e) (vi).
5. The Committee will be quorate in accordance with the Council's Standing Order 1 (w) and meetings will normally be held in line with the published Parish Council meeting timetable.
6. In the case of responses to planning applications, the Committee may exceptionally, if necessary for timing reasons, agree its response by email, subject to the normal quorum.
7. Planning applications shall be circulated, normally by e-mail, to all Committee members with the agenda
8. If a committee member is unable to attend a meeting, they should circulate their comments to other committee members at least 48 hours before any committee meeting.
9. If three councillors consider an application to be of great importance to the parish, they may ask the Committee for a deferral to pass the decision either to the next Full Council Meeting, or if a time regulated decision is required the Clerk may add this to a full council agenda or arrange for an extraordinary meeting to be called.
10. The Committee has an obligation to ensure that all comments available to it in reasonable time prior to the meeting, from all relevant parties, applicants and objectors, for planning applications (not including enforcement notices) are considered at the meeting.
11. The Committee allows members of the public, applicants and agents to address the committee on planning applications under consideration. One member of the public may speak for 3 minutes in support of and one for 3 minutes against each application.
12. Responses – the Clerk will submit the Committee's recommendations to the Planning Authority or other relevant body and will ensure that communications arrive within the timescale required by the Planning Authority.
13. Where an application is subject to an appeal, the Committee is authorised to make written representation or to elect a member or members of the Committee to attend the hearing or inquiry to present the council's views to the Planning Inspector.



14. The Committee may nominate a representative from the Committee to attend the Planning Authority's planning meetings to represent the Committee's views in respect of planning applications.
15. The committee will commit to engage in public with residents and developers for pre-application consultation as far as is reasonably practical.
16. All external correspondence should be conducted through, or at least copied to the Clerk.
17. The Committee is responsible for the development and maintenance of any documents and records necessary for the effective fulfilment of its duties as listed above. These should be made known to members joining the Committee for the first time.
18. These Terms of Reference shall be reviewed by the Full Council at the Annual Meeting.



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4. The Council will appoint a Chair of the Planning and Development Committee at the Annual Meeting of the Council and may elect a Vice Chair as per Standing Order no ~~23~~(e) (vi).
5. The Committee will be quorate in accordance with the Council's Standing Order 1 (w) and meetings will normally be held in line with the published Parish Council meeting timetable.
6. In the case of responses to planning applications, the Committee may exceptionally, if necessary for timing reasons, agree its response by email, subject to the normal quorum.
7. Planning applications shall be circulated, normally by e-mail, to all Committee members with the agenda.
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10. The Committee has an obligation to ensure that all comments available to it in reasonable time prior to the meeting, from all relevant parties, applicants and objectors, for planning applications (not including enforcement notices) are considered at the meeting.
11. The Committee allows members of the public, applicants and agents to address the committee on planning applications under consideration. One member of the public may speak for 3 minutes in support of and one for 3 minutes against each application.
12. Responses – the Clerk will submit the Committee's recommendations to the Planning Authority or other relevant body and will ensure that communications arrive within the timescale required by the Planning Authority.



13. Where an application is subject to an appeal, the Committee is authorised to make written representation or to elect a member or members of the Committee to attend the hearing or inquiry to present the council's views to the Planning Inspector.
14. The Committee may nominate a representative from the Committee to attend the Planning Authority's planning meetings to represent the Committee's views in respect of planning applications.
15. The committee will commit to engage in public with residents and developers for pre-application consultation as far as is reasonably practical.
16. All external correspondence should be conducted through, or at least copied to the Clerk.
17. The Committee is responsible for the development and maintenance of any documents and records necessary for the effective fulfilment of its duties as listed above. These should be made known to members joining the Committee for the first time.
18. These Terms of Reference shall be reviewed by the Full Council at the Annual Meeting.



Committee memberships, chairs and vice-chairs

Committee	2023/24 Membership	2023/24 Chair	2023/24 Vice Chair
<p>Amenity Areas</p> <p><i>Meets quarterly.</i></p> <p><i>Quorum 3.</i></p>	<p>Cllr S Bell Cllr A McFarlane Cllr D Sanger Cllr C Seabrook Cllr M Tate Cllr P Verdon</p>	<p>Cllr D Sanger</p>	
<p>Community Committee</p> <p><i>General business currently covered by Full Council. Meeting as required.</i></p> <p><i>Quorum 3</i></p>	<p>Cllr C Greensides Cllr A McFarlane Cllr D Sanger Cllr C Seabrook Cllr H Tyler. Cllr P Verdon Cllr H Woods</p>	<p>Cllr A McFarlane</p>	
<p>Finance Committee</p> <p><i>Meets quarterly</i></p> <p><i>Quorum 3</i></p>	<p>Cllr L Cornall Cllr C Greensides Cllr A McFarlane Cllr H Tyler Cllr P Verdon</p>	<p>Cllr H Tyler</p>	
<p>Planning & Development</p> <p><i>Meets every 3 weeks on Zoom.</i></p> <p><i>Quorum 3.</i></p>	<p>Cllr S Bell Cllr L Cornall Cllr C Seabrook Cllr M Tate Cllr P Verdon Cllr H Woods</p>	<p>Cllr P Verdon</p>	<p>Cllr L Cornall</p>
<p>Staffing Committee</p> <p><i>Meets minimum of twice a year or as required.</i></p> <p><i>Quorum 3.</i></p>	<p>Cllr A McFarlane Cllr D Sanger Cllr C Seabrook Cllr P Verdon</p>	<p>Cllr A McFarlane</p>	

REPORT ON: Working Groups
WRITTEN BY: Parish Clerk
MEETING DATE: 20th May 2023
AGENDA ITEMS: 14/24

Below is a list of current OPC Working Groups:

Working Group	Set up/last reviewed	Recommendation for decision
Armed Forces Day	April 2019	Review terms of reference and appoint membership later in year in preparation for a flag raising event in 2025.
Environment and Climate Change Working Group	November 2021	Review terms of reference later in year as part of overall review of its environment and climate change action plan.
Community Award Sub-Committee	April 2024	None. Terms of reference recently reviewed and the next awards are now 2026.
Countryside Conservation Volunteers Working Group	October 2022	Review terms of reference later in year.
Health & Safety working group	Resolution only	Terms of reference to be developed and focus of H&S work to be progressed.
Neighbourhood Plan Monitoring Group	May 2019	Review terms of reference once the new Plan has been adopted.
Neighbourhood Plan Review Group	June 2023	Review whether this group is required once the new Plan has been adopted and with the review of the monitoring group (above).
Strategy Working Group	July 2019	Review later in year to decide whether a separate group is required and/or whether the group should manage the review of the Business Plan.
The Bridewell Working Group	December 2023	None. Terms of reference recently reviewed.
Tree warden (position)	December 2023	None. Terms of reference recently reviewed.

Village Centre Action Plan	February 2021	Is this group required? Should the Strategy Group be responsible for a review of the Plan?
War Memorial working group	Resolution only	Develop terms of reference as soon as possible.

For Decision

To review the above list and recommended actions.



REPORT ON: Review of Consultant's Report on Montford Place Public Open Space

WRITTEN BY: Parish Clerk

MEETING DATE: 15th June 2021

AGENDA ITEMS: 36/21

Introduction

This report includes an update on the Montford Place public open space (POS) following OPC's historic agreement (in principle) to accept the POS and a recent request from Persimmon Homes to accept the land early, ie before the end of the maintenance period.

As agreed by OPC on 4th May, Fabrik Ltd was appointed to prepare a detailed site inspection report on the POS landscaping and make recommendation on future landscape works/operations. This report is circulated to Councillors separately.

Separately, Cllr Verdon and the Clerk met with Hart DC Planning Officers to discuss the S106 terms for the POS. This extract from the S106 refers:

The S106 agreement states that *"the open space shall be maintained by the developer throughout a 2 year maintenance period and up to 5 years for the strategic planting.*

At the end of the maintenance period the Council and subject to maintenance in accordance with the maintenance plan, the owners will offer to execute a formal transfer to OPC of the open space (2 years) and strategic planting (5 years) for a nominal fee of £1. On completion of the transfer, OPC will be paid a commuted sum which must be earmarked and used solely for the maintenance of the land."

At the meeting Hart DC reported they had not issued a Certificate of Practical Completion to Persimmon Homes due to failure to manage the land in accordance with the maintenance plan. This is confirmed by Fabrik's report and explained in more detail.

Hart DC also reported that no commuted sum for future maintenance had been agreed between Hart DC and Persimmon Homes and this would be a matter for negotiation between OPC and Persimmon Homes. I found this unusual and Fabrik said they had never heard of this happening before.

For discussion and decision

OPC is under no obligation to do anything until Persimmon Homes has complied with the Maintenance Plan and Hart DC has issued a Certificate of Practical Completion. This may not happen for another two years.



OPC could share Fabrik's report with Hart DC and suggest a course of action proposed in item 3.4, final page of the report. This course of action would support Hart DC, Montford Place residents and Persimmon Homes by suggesting a way forward.

To further support residents, OPC could share an extract of the report with Montford Place Residents Association, suggested 2.1 to 2.17.

Note: Fabrik Ltd has agreed to OPC sharing the report in this way.

Copy of report 15.06.21

REPORT ON: Accountability in public life consultation
WRITTEN BY: Parish Clerk
MEETING DATE: 20th May 2024
AGENDA ITEM: 21/24

Introduction

The Hampshire Association of Location Councils have emailed member councils as follows:

“The Committee on Standards in Public Life are currently undertaking a review into accountability in public life.

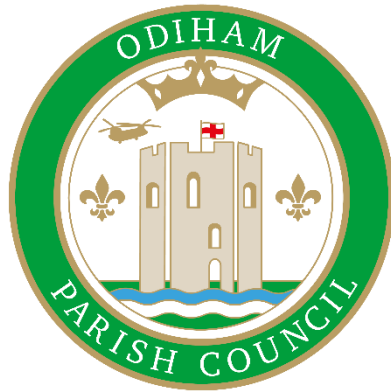
As part of this review, the Committee is holding an open consultation, and are particularly interested in receiving views from those in Local Government, including Parish & Town councils. The consultation closes at 17:00 on Friday 14th June 2024. You can find a link to the relevant page below:

<https://www.gov.uk/government/calls-for-evidence/accountability-within-public-bodies>”

Consultation questions

The Committee invites responses to the following consultation questions. Submissions need not respond to every question.

1. What are the main reasons why public bodies might fail to act quickly and decisively at the first sign of a problem within the organisation?
2. Can you describe any examples of practical measures used by public bodies to ensure that employees are guided by the Nolan Principles at critical decision points, including but not limited to decision-making models, codes of conduct, guidance and training?
3. Public bodies are required to manage a variety of risks to the successful delivery of public services. What role can data play in understanding these risks?
4. Are you aware of any examples of organisations that have good processes in place for identifying patterns and spotting problems that need addressing?
5. What practices and behaviours can the boards of public bodies adopt to ensure that they have proper oversight of their organisation?
6. How should public sector bodies conduct their annual board effectiveness evaluations? What does best practice look like?
7. Accountability in public life can sometimes be associated with blame. How can public bodies build a culture where people feel safe to speak up about concerns, allowing problems to be addressed early and lessons to be learned?
8. The Nolan Principles of honesty and openness require public bodies to be transparent about how they operate and the decisions they make on behalf of the public. Are you aware of any examples of organisations exhibiting good practice in this area?



GRANT GIVING POLICY

Reviewed and adopted on
19th September 2023 **Revised 20.05.24**

Introduction

Odiham Parish Council offers grants within the parish of Odiham and North Warnborough to support the health, wellbeing, protection and enhancement of its area and residents. Grants from public funds are subject to the (financial controls) and are therefore only available to voluntary organisations.

Grants will also be considered to organisations outside the parish which can demonstrate a direct benefit to residents living within the parish.

OPC offers three grant funding streams:

- Community grants
- Event grants
- One-off projects or events under the terms of the George Rothery Bequest

1. Community Grants

The annual Community Grants budget runs from April to March with the amount of available funding being subject to change each year. Applicants can apply for a community grant at any time by completing an application form with supporting documentation and submitting it to clerk@odihamparishcouncil.gov.uk. Applications are considered in January and July by the full Council or the Community Committee, whichever meeting is sooner. No individual Councillor has the power to make such a decision.

Applications should demonstrate how Odiham & North Warnborough residents will benefit from grant spending and the amount of funding requested should be commensurate with the number of beneficiaries.

Applications meeting OPC's aims and objectives will be looked upon favourably (refer to OPC Statement of Commitment to the Parish of Odiham 2019-23). <https://odihamparishcouncil.gov.uk/council/policies-and-publications>

All applications will be assessed against the same evaluation criteria:

- Does the application aim to meet OPC's aims and objectives?
- Is the purpose of the grant something which a local Council has the power to fund?
- Have quotes and supporting documentation been provided where required?
- Does the application benefit the Odiham & North Warnborough area and inhabitants?
- Is the level of funding requested commensurate with the number of people benefitting from grant spending?
- Does the applicant have the capacity to deliver the project?
- Has the applicant requested and secured match funding?
- Where funding is requested for capital expenditure, has the applicant demonstrated how the asset will be maintained and protected in the future?

There are no restrictions on the number of times an applicant can apply but, where the available funding is limited, OPC may also consider past grant awards and the breadth & variety of the applications being considered at the same meeting.

Applicants are welcome to attend the Council meeting when their application is being considered and make verbal representation to the Council at the start of the meeting, but not enter into discussion whilst the application is being discussed.

OPC reserves the right to refuse an application.

Applicants will be notified of the Council's decision and funds transferred as soon as possible after the meeting.

All successful applicants should provide evidence that the grant has been spent on its intended purpose within 3 months of the activity the grant has been to support and should report the grant in their publicity thus reporting to local residents how OPC funds have been spent.

2. Event Grants

OPC supports events held in the Parish which promote prosperity and community cohesion. Specific event budgets are initially considered each year when drafting the annual budget (usually December) for funding from the following financial year commencing April.

The majority of events grants are normally awarded to InOdiham, a local CIC organisation run by volunteers which has historically run the majority of local events and delivered projects for local benefit. Voluntary charitable organisations such as the Lions and Odiham Raft Race have also been supported. In all cases applications should be made to OPC by October of the year before the planned events, allowing time for consideration as part of the annual budget setting process. It may be more appropriate for smaller applications to apply for a Community Grant.

Applications should be made in writing to clerk@odihamparishcouncil.gov.uk with a copy of the organisation's most recent accounts and an event budget for each planned event showing how the grant contributes to the overall cost of staging the event, how the remainder of the costs are planned to be met, any surplus anticipated and how this will be re-invested in the community.

Applications must be specific on how the grant will be spent and funds must be used solely towards the costs of running the event.

Applications will be formally considered in January, when OPC sets its precept, and funding paid in two instalments - April for events held between April and September and October for events held between October and March. The purpose of which is to coincide with OPC's precept receipts which are also paid in two instalments.

OPC is entitled to refuse funding or suggest alternative ways of delivering an event. OPC is permitted to attach any condition to a grant which is necessary to demonstrate accountability and transparency to its residents and auditors.

A grant recipient should provide an event report following each event which includes a record of actual event income and expenditure with a full explanation of any variances from the anticipated figures supplied with the approved application.

OPC recognises there may be occasions when a planned event may not be able to go ahead due to circumstances outside of the event organisers control. On these occasions, each cancelled event will be assessed on an individual basis in consultation with the grant recipient before deciding what actions should be taken.

3. Conditions applied to grant awards

- i) OPC reserves the right to attach a reasonable and justifiable condition to a grant award eg that funds will not be released until match funding has been secured.
- ii) In accepting the grant award recipients agree to acknowledge OPC in all publicity for the services, items or events that the award has helped to fund.
- iii)** All grant recipients receiving grants of £500 or more should provide evidence that the grant has been spent on its intended purpose within 3 months of the activity the grant by completing a grant monitoring form.
- iv) A grant payment should not be passed on to a 3rd party by way of a grant or donation or used to fund a different event without prior consent from the Council.
- v) An event grant recipient should provide an event report following each event which includes a record of actual event income and expenditure with a full explanation of any variances from the anticipated figures supplied with the approved application.

Clerk

Subject: Vine Church/Old School grant application

Vine Church - Grant application

The Parish Council kindly awarded us a grant of £500 towards producing an outdoor play area behind our community building. Unfortunately we have been unable to raise sufficient funding to go ahead with this project at this time and therefore are "returning" the money (not claiming it).

We have a project in the pipeline which we would like to apply for some funding for:

TITLE: Who Let The Dad's Out?

- * This is part of a national initiative to encourage Dad's to spend time with their children.
- * It would run initially over 3 Saturdays, once a term, on 5th October, 1st February, 10th May.
- * The events are not religious in content, but intended to provide a social opportunity for all and any children and parents in the Community of Odiham and surrounding villages.

Please see link here for more info:

<https://youtu.be/uwHXCZ6jye0?si=ww8O5PSdvV7PCPWr>

GRANT: We would like to apply for a grant of £750. This would go towards the costs of covering the 3 Saturdays, in particular to pay for:

- * Hospitality - provision of bacon butties, pastries, fruits and yoghurts etc
- * Crafts - we are currently exploring craft options, which include a collaboration with Ash and Co who are a local company providing woodworking and other skills with kits and workshops for children and adults. The cost of these kits will range from £9 - £15 per person, although we aim to negotiate a group/schools package with them.

<https://ashandcompany.co.uk/>

This would be for one of the sessions, with similar activities for the other Saturdays, with prices of activities for those events being budgeted at around £7-£8 per head..

- * We would aim for at least 50 people at each event (ie 25 children, 25 adults). The total cost of the 3 Saturdays is likely to be around £1500. The Church is willing to fund the remainder of the costs.

We have a team of volunteers who are willing to plan and deliver the events and they are in the early stages of planning the activities. We would very much appreciate the support of the Parish Council in this project and would want to acknowledge this in newspaper and online reports following the 1st event.

Yours sincerely,
Leader, Vine Church

Do the Numbers Limited

18th April 2024

Andrea Mann, Clerk,
Odiham Parish Council

Dear Andrea,

Subject: Review of matters arising from Internal Audit for 31 March 2024

Following my visits today and earlier in the year, 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 2024](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Grant forms	Now that the Rothery Bequest has been appropriately resolved, it should be removed from the council website	This should be done as soon as possible for clarity.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Public participation	In the March minutes, members of the public were named. This is contrary to their GDPR 'right to be forgotten' and should be avoided.	Please ensure that only those present in an official capacity are named in the minutes.
Planning meetings	Some of the planning meetings are advisory on zoom and some are face to face. There is inconsistency in the use of 'notes' or 'minutes'.	All committees, advisory or not, should have their outcomes recorded as 'minutes' not subject to later alteration.
Contract approval	When the grounds maintenance contract was extended, the actual contract value was not minuted.	It is good practice to always minute the exact amount being committed in a decision.
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>	
Earmarked reserves	Some of the earmarked reserves do not meet the clarified definitions within PG2024	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>	
	The records of the council comply	with this test

eleanorgreene@dthenumbers.uk

Registered in England No. 7871759

Director: Eleanor S Greene

<i>F</i>	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	No longer applicable to this council	
<i>G</i>	<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>	
	The records of the council comply	with this test
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council comply	with this test
<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>	
	The records of the council comply	with this test
<i>P</i>	<i>Borrowing</i>	
	Not applicable to this council	

Pleas find enclosed my bill for the agreed scale 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 2023/24 end of year report
WRITTEN BY: Parish Clerk
MEETING DATE: 20th May 2024
AGENDA ITEMS: 24/24

Area	Action	Propose Action
Grant forms	<p>Now that the Rothery Bequest has been appropriately resolved, it should be removed from the council website.</p> <p>This should be done as soon as possible for clarity.</p>	<p>Reference to G Rothery bequest removed from Community Grant webpage.</p> <p>Review of Grant Giving Policy on agenda 20.05.24.</p>
Public participation	<p>In the March minutes, members of the public were named. This is contrary to their GDPR 'right to be forgotten' and should be avoided.</p> <p>Please ensure that only those present in an official capacity are named in the minutes.</p>	<p>The title and surname were only stated for residents who regularly correspond on council matters and whether they have freely copied others into their correspondence.</p> <p>The comment is noted and only "resident" will be used from now on.</p>
Planning meetings	<p>Some of the planning meetings are advisory on zoom and some are face to face. There is inconsistency in the use of 'notes' or 'minutes'.</p> <p>All committees, advisory or not, should have their outcomes recorded as 'minutes' not subject to later alteration.</p>	<p>"Notes" was intentionally used to reflect where meetings on Zoom were not formal meetings.</p> <p>The comment is noted and all meetings, informal or formal will be named as minutes.</p>
Contract approval	<p>When the grounds maintenance contract was extended, the actual contract value was not minuted.</p> <p>It is good practice to always minute the exact amount being committed in a decision.</p>	<p>This comment refers to a single resolution which just stated 10% increase and not the full contract value.</p> <p>The comment is noted for future decisions.</p>
Earmarked reserves	<p>Some of the earmarked reserves do not meet the clarified definitions within PG2024.</p> <p>At quarterly budget monitoring, those reserves not building up towards confirmed projects should be written back to general.</p>	<p>The Finance Committee regularly review earmarked reserves and the current list is as agreed by Council resolution.</p>

Odiham Parish Council

BALANCE SHEET

31/03/2024

<i>(Last) Year Ended</i> 31 Mar 2023		<i>(Current) Year Ended</i> 31 Mar 2024
£	CURRENT ASSETS	£
	Stocks and stores	
	Work in progress	
	Debtors (Net of provision for doubtful debts)	
	Prepayments	
7,089.09	VAT Recoverable	8,316.38
	Temporary lendings (investments)	
209,029.33	Cash in hand	195,287.16
216,118.42	TOTAL ASSETS	203,603.54
	CURRENT LIABILITIES	
	Creditors	
<u>216,118.42</u>	NET ASSETS	<u>203,603.54</u>
	Represented by:	
136,700.66	General fund Balance	133,867.09
	Reserves:	
6,434.50	Capital	3,622.50
72,983.26	Earmarked	66,113.95
	Adjustments	
<u>216,118.42</u>		<u>203,603.54</u>

The above statement represents fairly the financial position of the council as at 31 Mar 2024

Signed _____
Responsible Financial Officer

Date _____

Odiham Parish Council
Income & Expenditure Account
01/04/2023 to 31/03/2024

<i>(Last) Year Ended</i> 31 Mar 2023		<i>(Current) Year Ended</i> 31 Mar 2024
	<u>Income</u>	
212,306.41	1000 - General Account	238,449.54
44,154.09	2000 - Amenity Areas	48,498.57
10.00	7000 - Earmarked Reserves	50.00
16,348.03	3000 - Community	8,520.62
10,000.00	8000 - Projects	10,048.00
	5000 - Traffic and Transport	4,766.84
	4000 - Planning	10,000.00
<u>£282,818.53</u>		<u>£320,333.57</u>
	<u>Expense</u>	
122,698.59	1000 - General Account	129,508.82
92,689.96	2000 - Amenity Areas	95,457.85
8,171.71	5000 - Traffic and Transport	14,138.32
30,684.93	3000 - Community	33,718.83
4,497.28	7000 - Earmarked Reserves	33,211.43
19,198.25	8000 - Projects	13,353.20
	4000 - Planning	13,460.00
<u>£277,940.72</u>		<u>£332,848.45</u>
	<u>General Fund</u>	
150,218.74	Balance at 01 Apr 2023	136,700.66
282,818.53	ADD Total Income	320,333.57
<u>433,037.27</u>		<u>457,034.23</u>
277,940.72	DEDUCT Total Expenditure	332,848.45
<u>155,096.55</u>		<u>124,185.78</u>
18,395.89	DEDUCT Reserves Balance	-9,681.31
<u>£136,700.66</u>	Balance at 31 Mar 2024	<u>£133,867.09</u>

Reserves:

Capital Reserve Balance £3622.50

Earmarked Reserve Balance £66113.95

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
18 th June 2024	

Signed (Clerk/RFO)

Print Name Andrea Mann

Signed (Chair)

Print Name Cllr Angela McFarlane

Annual Governance and Accountability Return 2023/24 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 2023/24

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 2024**.
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 2024**. 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 2024
 - 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 2023/24

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 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 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) 2023/24

- 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 2024.
- 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 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.
- 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	<input type="checkbox"/>	<input type="checkbox"/>
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	<input type="checkbox"/>	<input type="checkbox"/>
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 1	For any statement to which the response is 'no', has an explanation been published?	<input type="checkbox"/>	<input type="checkbox"/>
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	<input type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of significant variations been published where required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of any difference between Box 7 and Box 8 been provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**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 2023/24

ODIHAM PARISH COUNCIL

odihamparishcouncil.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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"/>		
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"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" 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"/>		
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"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			NOT USED
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"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" 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"/>		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			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"/>		
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 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input checked="" 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

13/11/2023 18/4/2024 DD/MM/YYYY

Name of person who carried out the internal audit

ELIZABETH S. GREEN AICPA

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

18/4/2024

*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 2023/24

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 2024, 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:

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

odihamparishcouncil.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ODIHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<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>
1. Balances brought forward	211,241	216,118	<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	210,412	212,071	<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	72,407	108,263	<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	86,204	89,547	<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	191,737	243,301	<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	216,118	203,604	<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	209,029	195,287	<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	1,259,983	1,267,317	<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 exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 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

16/04/2024

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

Section 3 – External Auditor’s Report and Certificate 2023/24

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 2024; 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 2023/24

(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 2023/24

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 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Name of Smaller authority: ODIHAM PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF
UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement_3rd June 2024_(a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Andrea Mann, Parish Clerk The Bridewell, The Bury, Odiham, Hampshire, RG29 1NB clerk@odihamparishcouncil.gov.uk Tel: 01256 702716</p> <p>commencing on (c) Tuesday 4th June 2024</p> <p>and ending on (d) Monday 15th July 2024</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) Andrea Mann, Parish Clerk</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023-24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

REPORT ON: **Members' Allowance**
WRITTEN BY: **Parish Clerk**
MEETING DATE: **20th May 2024**
AGENDA ITEM: **29/24**

Background

The Local Authorities (Members' Allowances) (England) Regulations 2003 (as amended) allows **elected*** Councillors to claim an allowance:

<https://www.legislation.gov.uk/ukxi/2003/1021/contents/made>

“91. Parish councils may choose to pay their members an allowance, known as ‘parish basic allowance’, to recognise the time and effort they put into their parish duties. There is no obligation on parish councils to pay such allowances. Each parish council may make an allowance available to its chair only, or to each of its members. Where all members receive an allowance, the amount payable to the chair may be different to that paid to other members, but otherwise the amount paid to each member must be the same. Parish basic allowance is a discretionary allowance. It may be paid in a lump sum, or at intervals throughout the year.

92. If a parish council wishes to pay a basic allowance, it should have regard to a recommendation from its parish remuneration panel. This is a panel set up to make recommendations to parishes in its area. The membership of a parish remuneration panel will be the same as the independent remuneration panel of the district or county council within whose area the parish is situated. The panel will make a recommendation as to whom basic allowance should be paid, and the level of the allowance.”

The latest report (circulated to Members separately) from the local remuneration panel dated 2016 recommended:

- i) “The Panel therefore recommends that those parishes who feel that a basic allowance would be appropriate should be able to pay an amount up to 10% of the Basic Allowance for Hart District Council.”

The latest Hart allowances can be viewed at: <https://www.hart.gov.uk/sites/default/files/2023-12/Members-Allowances-Dec-23.pdf>

The Panel also recommended:

- ii) “Chairman’s Allowance.

The Panel felt that any decision regarding the payment of a Chairman’s Allowance should be left entirely to the discretion of individual parish councils, taking into account local circumstances.

The Panel therefore recommends the Chairman’s Allowance should be up to 15% of the District Council’s Basic Allowance (namely £684**). This could be in addition to the Basic Allowance, or not, if no Basic Allowance is paid.”

- iii) Travel and Subsistence

The Panel recommends that the Parish Councils should pay a mileage allowance of 45p per mile (for a car) which is in line with the HMRC recommendations.”

* Legislation does not extend to co-opted members.

** See latest Hart allowances for current figure.

For decision

- i) Should OPC pay allowances to elected members? If so, this will require a new policy and should be considered as part of the 2025/26 budget setting process.
- ii) Should OPC pay a separate Chair's allowance?
- iii) Should OPC continue to pay the travel rates in line with the published HMRC mileage rate?