

Minutes of the Meeting of Rooksdown Parish Council
Monday 23rd March 2026 at 7.30pm

RPC Councillors	Present	Apologies	Absent
Cllr Paul Mahoney - Chair		✓	
Cllr Scott Mason	✓		
Cllr Doug How	✓		
Cllr Abimbola Bisiriyu		✓	
Cllr Mike Anigbo	✓		
Cllr Kiran Sajan	✓		
Cllr Andrew Lawrence	✓		

Also present

Cllr Jay Ganesh (BDBC). The meeting was chaired by Cllr How and Tracy Hamer (Clerk) recorded the minutes.

89/26	<p>Apologies for absence Cllr Paul Mahoney and Cllr Abimbola Bisiriyu (RPC), Cllr Arun Mummalaneni (HCC), Cllr Simon Minas-Bound (BDBC), PC Adam Boxall.</p>
90/26	<p>Declarations of Interest Nil.</p>
91/26	<p>Approval of the Minutes The minutes of the following meeting were approved as an accurate record and signed by the presiding Chair.</p> <p><i>Full Council Monday 23rd February 2026 – Items 76/26 to 87/26</i> <i>Confidential Session Monday 23rd February 2026 – Items 88/26</i></p> <p><i>Proposed by Cllr Mason and seconded by Cllr Anigbo</i></p>
92/26	<p>Matters Arising</p> <p><u>Play Enhancements</u> It was noted that an update had been received from BDBC regarding the proposed MUGA and table tennis tables. Precise costings could not be provided at this stage for commercial reasons; however, a summary of likely costs, based on previous projects, is expected to be shared the following week. It was further noted that confirmation is awaited as to whether planning permission will be required. Once this information is received, funding options can be explored.</p> <p><u>Path Access</u> It was resolved to approve a total spend of £15,000, to be funded from EMR 330, to cover the S106 shortfall and enable the path resurfacing to be carried out as soon as possible.</p> <p><i>Proposed by Cllr Mason and seconded by Cllr Anigbo</i></p>

	<p><u>Swings in the playpark</u></p> <p>It was noted that the swing bays, which previously included two junior flat seat swings and a shared nest swing, had been removed for safety reasons following repeated vandalism. The swings have reportedly been replaced approximately four times in recent years, significantly more frequently than in other play areas across the borough. Despite the installation of more robust chains in the most recent set, vandalism persisted, resulting in their removal once again. It was further noted that local insight into the cause of the repeated damage would be welcomed, particularly given that the vandalism appears to be specifically targeted at the swings rather than other equipment. It is suspected that the swing frame may be being used for an alternative purpose, such as a goal. The matter has also been referred to CSPOs for further investigation during patrols</p>
<p>93/26</p>	<p>Public Session – 15 minutes</p> <p>Nil.</p>
<p>94/26</p>	<p>To receive reports from:</p> <p><u>Chairman Rooksdown Parish Council</u> – Nil.</p> <p><u>County Councillor</u> – Nil.</p> <p><u>Borough Councillors</u> – Cllr Jay Ganesh reported that there is currently no update available regarding Local Government Reorganisation (LGR). It was noted that progress on the Local Plan may be delayed due to concerns about insufficient water infrastructure to support the required level of housing development. As a result, the Local Plan is now likely to proceed as an emerging plan.</p> <p>An allocation of £60 million has been identified for improvements to the leisure centre located on the former Aquadrome site. Cllr Mason raised concerns that a proposed private leisure facility adjacent to the site could impact the viability of the council’s development. In response, Cllr Ganesh clarified that Basingstoke and Deane Borough Council (BDBC) has a statutory duty to provide leisure facilities.</p> <p>It also noted that waste collection arrangements will change from weekly to fortnightly collections starting from October. Concern was noted amongst members that residents have not been made aware.</p> <p><u>Police/PCSO/CSPO</u> - Nil.</p> <p><u>Rooksdown Community Association</u> - Nil.</p> <p><u>Allotments</u> – Cllr Mason reported that they visited the allotments earlier in the day and identified four plots that are ready for reallocation - the Clerk to action. It was also noted that the Clerk will attend a site meeting with the Grounds Team on Thursday 2nd April to assess any works required at the allotments.</p> <p>Cllr. Lawrence noted his concern regarding hazardous parking at the junction of Divot Way and Park Prewett Road. Although this area is not adopted and no enforcement is currently in place, dangerous or obstructive parking should still be reported via 101 or directly to Report a parking contravention Transport and roads Hampshire County Council</p>
<p>95/26</p>	<p>Finance and governance</p> <ul style="list-style-type: none"> • The Bank Reconciliation Reports for February 2026 were noted as satisfactory and signed by Cllrs Anigbo and Lawrence - see Appendix 1. • To note any emergency spends authorised by the Clerk - Nil. • The Council resolved to approve the schedule of payments for March 2026 and noted - see appendix 2. <p><i>Proposed by Cllr Anigbo and seconded by Cllr Lawrence</i></p> <ul style="list-style-type: none"> • The Clerk confirmed that the end-of-year audit 2025/26 will take place on Tuesday 14th April. Members noted the Governance Statement Checklist in advance of reviewing the Annual Governance Statement as part of the 2025/26 AGAR.

	<ul style="list-style-type: none"> The insurance renewal has been deferred as awaiting details from insurer.
96/26	Planning Nil.
97/26	Events <ul style="list-style-type: none"> Action Day – Cllr Anigbo to investigate dates. The next newsletter will be published inline with the date of the Action Day. Tombola at the Summer Fair - It was considered whether the Parish Council would support the provision of a tombola stall with prizes at the summer fair. Members agreed that the Parish Council is unable to support this request on this occasion The Annual Residents Meeting will take place prior to the May AGM, at 6.30pm on Thursday 21st May.
98/26	Consultations Nil.
99/26	CONFIDENTIAL MATTERS Admission to meeting to pass a resolution in accordance with the public bodies (Admission to meetings) act 1960 to exclude the public and press from the remainder of this meeting as publicity will be prejudicial to the confidential nature of the business. <i>Proposed by Cllr Sajan and seconded by Cllr Lawrence.</i>
100/26	To discuss matters of a contractual nature.
101/26	Date of Next Meeting The next meeting of the Parish Council will be held on Thursday 21 st May 2026.

There being no further business the meeting closed at 8.55pm.

Signed.....
(Chair)

Date.....

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 1 - Current Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity T1	31/03/2026		3,879.74
			<u>3,879.74</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			3,879.74
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			3,879.74
		Balance per Cash Book is :-	3,879.74
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 2 - Savings Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity T2	31/03/2026		150,382.38
			<u>150,382.38</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			150,382.38
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			150,382.38
		Balance per Cash Book is :-	150,382.38
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

**Bank Reconciliation Statement as at 30/04/2026
for Cashbook 1 - Current Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity T1	30/04/2026		24,692.28
			<u>24,692.28</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			24,692.28
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			24,692.28
		Balance per Cash Book is :-	24,692.28
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

**Bank Reconciliation Statement as at 30/04/2026
for Cashbook 2 - Savings Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity T2	30/04/2026		150,382.38
			<u>150,382.38</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			150,382.38
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			150,382.38
		Balance per Cash Book is :-	150,382.38
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

CONFLICT OF INTEREST WITH BDO LLP

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

Name of Smaller Authority	
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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

Signed (Clerk/RFO)

Print Name

Signed (Chair)

Print Name



Clerk to the council
Rooksdown Parish Council
Rooksdown Community Centre
Basingstoke
Hampshire
RG24 9XA

14th April 2026

Dear Tracy

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

Executive summary

Following completion of our final internal audit on 8th October 2025, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transactions were examined, our sample testing, where appropriate, covered the full financial year.

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

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

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

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

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

Regulation

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

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

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

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

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years’ experience in the financial sector with the last 14 years specialising in local government.

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

Engagement Letter and inherent risk assessment

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

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

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

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

Table of Contents

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT	4
A. BOOKS OF ACCOUNT	6
B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	6
C. RISK MANAGEMENT AND INSURANCE.....	6
D. BUDGET, PRECEPT AND RESERVES.....	7
E. INCOME.....	8
F. PETTY CASH	8
G. PAYROLL.....	10
H. ASSETS AND INVESTMENTS	10
I. BANK AND CASH	11
J. YEAR END ACCOUNTS.....	12
K. LIMITED ASSURANCE REVIEW.....	14
L: PUBLICATION OF INFORMATION	15
M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS	15
O. DIGITAL AND DATA COMPLIANCE	16
P. TRUSTEESHIP	17
Achievement of control assertions at final internal audit date	18
Internal Audit – Summary of recommendations.....	19

INTRODUCTION

The audit was conducted on site/remotely with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the Clerk and a review of the council website <https://rooksdwn.org.uk/>

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
Governance - IT	<p>I recommend that for the avoidance of doubt the councillors are requested to sign they have received and understood the requirements of the new IT policy.</p> <p>I also recommend a data audit is carried out and recorded. I have signed posted the clerk to a council where this is shown in action.</p>	Completed and minuted January 2026 68/26
Governance GPC	- The council confirmed its eligibility and adopted the General Power of Competence (GPC). This should be confirmed at the next council meeting.	N/A – no GPC
Risk	<p>I recommend the council put in place the Risk Management Policy to accompany the risk assessment document.</p> <p>I also recommend the council put together a matrix of governance assertions with a column and council comments for each assertion.</p>	Completed and updated and published January 2026 68/26
Budget & Reserves	<p>I have noted that some reallocations need to be made within the accounts to transfer to earmarked reserves and the budget figures updated.</p> <p>The general reserve balance is currently circa £70k, which is still not within the recommended range at the halfway point of the year and is high. The external auditor also commented on this. Council must consider its general reserve at budget setting.</p>	This has been completed and reserve balance now within range.
Bank & Cash	I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, however the physical statement has not been signed. I remind council that the statement must be signed as well.	Completed, evidence noted of signatures.

website	However, it is my opinion that the website has over time become difficult to navigate and in many respects is no longer presenting information in the spirit of the transparency act. I would even go so far to say that some information was “tricky” to locate. I recommend the website is reviewed and upgrade to make easier to use.	Completed – website being replaced in coming weeks
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A. BOOKS OF ACCOUNT

Internal audit requirement: Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION: I am satisfied this control objective has been met.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement: This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION: I am satisfied this control objective has been met.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement: This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

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

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

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

CONCLUSION: I am satisfied this control objective has been met.

D. BUDGET, PRECEPT AND RESERVES

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

Budget

The Clerk/RFO produces regular detailed budget reports from the accounting software. The year-end budget report shows income/receipts reported as 103.4% of budget and expenditure/payments at 82.8%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

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

The main drivers of the additional income were bank interest and grants and donations. There is no evidence to suggest budget was incorrect.

The expenditure underspend has been driven by council events £2,136, Printing & publications £2,111 and Professional fees £6,223. **The underspend on professional fees will need to be earmarked for future use, I suggest account 320 Community Building Fund.**

Precept

The council set a precept of £38,008 in the meeting in January 2025, minute ref 187/25. This has been agreed to the underlying accounts.

With a tax base of 2,101, this equates to a band D equivalent of £18.09 (compared to the average in England of £92.92). I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

The Clerk confirmed that the 2026/27 budget and precept were approved by the council at the meeting held on 26th January (minute ref 68/26). The council set a precept of £38,008

Reserves

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

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

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

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the

authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

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

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

At the year-end, the council held circa £154,262 in reserves, split between categories as below:

- Earmarked EMR £134,190
- General Reserves £20,071

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

The general reserve balance is which is within the recommended range as detailed in the Practitioner's Guide at approximately 50% of net revenue expenditure.

CONCLUSION: I am satisfied this control objective has been met.

E. INCOME

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the entries to the AGAR and can confirm the precept is correctly posted to Box 2 and all other income to box 3.

Other income comprises, VAT refunds, interest & allotments. The variance against the prior year and been properly recorded.

CONCLUSION: I am satisfied this control objective has been met.

F. PETTY CASH

Internal audit requirement: Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report

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

G. PAYROLL

Internal audit requirement: Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

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

I reviewed the entries to the nominal ledger and confirmed all applicable months present and further agreed the March entries to the physical payroll. There were no errors.

CONCLUSION: I am satisfied this control objective has been met.

H. ASSETS AND INVESTMENTS

Internal audit requirement: Asset and investments registers were complete and accurate and properly maintained.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I confirmed the asset register total of £33,830 matches that included in box 9 (total fixed assets plus long term investments and assets) on the Accounting Statements and was able to trace the changes to the previous year's total against the asset register.

I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

The council has no long-term investments.

The council has no borrowing through the PWLB.

CONCLUSION: I am satisfied this control objective has been met.

I. BANK AND CASH

Internal audit requirement: Periodic bank account reconciliations were properly carried out during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

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

The council is reporting 2 accounts

- Unity T1 £3,879.74
- Unity T2 £150,382.38
- Total £154,262,12

CONCLUSION: I am satisfied this control objective has been met.

J. YEAR END ACCOUNTS

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

Audit findings

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

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

Section 1 – Annual Governance Statement

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

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 202/25 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.

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

Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	141,226	151,368	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	38,008	38,008	Figure confirmed to central precept record
3	Total other receipts	21,100	12,256	Agrees to underlying accounting records
4	Staff costs	10,383	13,180	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Agrees to PWLB remittance advices / Council has no borrowing
6	All other payments	38,583	34,190	Agrees to underlying accounting records

7	Balances carried forward	151,368	154,262	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	151,368	154,262	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	30,434	32,359	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Agrees to PWLB statement/ Council has no borrowing

For local Councils Only		Yes	No	
11	Do the figures in the accounting statements above exclude any trust transactions	✓		Yes – trust transactions are excluded from the stated figures / No – trust transactions are included in the stated figures

Audit findings

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

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

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

CONCLUSION: I am satisfied this control objective has been met.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement: If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION: The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

L: PUBLICATION OF INFORMATION

Internal audit requirement: 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.

Audit findings

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

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

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

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

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

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

Confirm that the council is compliant with the relevant transparency code

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

CONCLUSION: I am satisfied this control objective has been met.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement: 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.

Audit findings

Inspection – Key Dates	2024/25	2025/26
	Actual	Proposed
Date AGAR signed by council	20th May 2025	21/05/2026
Date inspection notice issued	2nd June 2025	2 nd June
Inspection period begins	3rd June 2025	3rd June 2026
Inspection period ends	14th July 2025	14th July 2026
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

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

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

CONCLUSION: I am satisfied this control objective has been met.

N: PUBLICATION REQUIREMENTS

Internal audit requirement: The authority complied with the publication requirements for the prior year AGAR.

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

Before 1 July 2025 authorities must publish:

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

Not later than 30 September 2025 authorities must publish:

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

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION: I am satisfied this control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement: The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings

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

Website

The council is in the process of introducing a new website. I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. The Website Accessibility Statement correctly

references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA and was last updated on March 2026.

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 26th January 2026 (minute ref 68/26).

Email management and GDPR

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

The council last completed a data audit on 26th January 2026, and I recommend the council ensures this is completed regularly to comply with GDPR regulations.

CONCLUSION: I am satisfied this control objective has been met.

P. TRUSTEESHIP

Internal audit requirement: Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

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

Achievement of control assertions at final internal audit date

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

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

Should you have any queries please contact me directly on mark@mulberrylas.co.uk

Yours sincerely



Mark Mulberry
Director, Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
Reserves	The expenditure underspend has been driven by council events £2,136, Printing & publications £2,111 and Professional fees £6,223. The underspend on professional fees will need to be earmarked for future use, I suggest account 320 Community Building Fund.	

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ROOKSDOWN 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 2026, that:

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

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

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

21/05/2026

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

WWW.ROOKSDOWN.ORG.UK CLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

ROOKSDOWN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	141,226	151,368	<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	38,008	38,008	<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	21,100	12,256	<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	10,383	13,180	<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	38,583	34,190	<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	151,368	154,262	<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	151,368	154,262	<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	30,434	32,359	<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	
11 Do the figures in the accounting statements above exclude any trust transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

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

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



Date

14/04/2026

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

21/05/2026

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Private & Confidential

Ms Susan Turner
 Rooksdown Parish Council
 Rooksdown Community Centre
 Park Prewett Road
 Rooksdown
 Basingstoke
 Hampshire
 RG24 9XA
 United Kingdom

**Blenheim House
 1-2 Bridge Street
 Guildford
 Surrey
 GU1 4RY**

Tel: 01483 462 860

www.ajg.com/uk

12th May 2026

Dear Ms Turner,

Insurance Policy: AJG Community Schemes
Client Name: Rooksdown Parish Council
Client Reference Number: 3070885
Policy Reference:
Effective Date: 01/06/2026

Further to our recent renewal letter and any subsequent discussions, we are delighted that you have chosen to renew your business through Gallagher.

In accordance with your instructions, or where we advised you that we have automatically renewed, we have placed your insurances with the insurers shown below, under long term agreement with Hiscox Insurance Company Limited until 31st May 2029.

Policy	Insurer	Premium	Insurance Premium Tax	Administration Fee(s)	Total Due
AJG Community Schemes	Hiscox Insurance Company Limited	£705.27	£84.64	£50.00	£839.91
Total		£705.27	£84.64	£50.00	£839.91

Significant Terms, Conditions, Warranties, Exclusions and Subjectivities

Your **policy documents** will record what is insured and against what **Insured Perils** (risks) apply, along with details of any **Warranties** which sets out those things which you must make sure happen or have in place at all times. Your cover may be subject to **Exclusions** and **Endorsements**, which set out additional **Policy Terms** which are particularly important. Please also consider any **Conditions** with which you have to comply in order for your cover to be valid and for you to make a claim.

It is important that you read and make sure that you understand the full extent of the cover that is provided by your insurance policy. The policy wording should be read in conjunction with your policy schedule. Please read these carefully as they may have an impact on the validity of your cover and/or your ability to make recovery for any claims made.

If there are any areas of the policy which you are concerned about or do not understand, or where you are unable to comply, then please contact us to discuss in further detail. It may be possible, albeit at higher cost, to obtain wider or less restrictive cover.

The attached insurer schedule details the following endorsements applicable to your policy.

- Contents - Endorsement - Minimum security condition - 240.3
- Contents - Endorsement - Addition of cover (Travel expenses) - 6226.0
- Contents - Endorsement - Removal of cover: cyber claims and losses - 6729.1
- Contents - Endorsement - Floating amount insured (Contents) - 6349.1
- Contents - Endorsement - Amendment of cover (Fidelity guarantee) - 6222.0
- Business Interruption - Endorsement - Amended definition: income - 6820.0
- Business Interruption - Endorsement - Floating amount insured (Business interruption) - 6350.1
- Contents Away from Premises - Endorsement - Contents temporarily elsewhere - 65.00
- Crisis Management - Endorsement - Crisis containment provider: Hill Knowlton - 9003.0
- Employers' Liability - Endorsement - Employers Liability Tracing Office (ELTO) - mandatory information required - 3121.0
- Employers' Liability - Endorsement - Confirmation of cover: cyber claims - 6734.0
- Legal Expenses - Endorsement - Commercial legal protection (charities) - 524.0
- Officials and Trustees - Endorsement - Prior and pending litigation date - 705.4
- Officials and Trustees - Endorsement - Amendment of cover: cyber claims (DO) - 3215.0
- Officials and Trustees - Endorsement - Amendment of cover: breach of professional duty (DO) - 3216.0
- Personal Accident - Endorsement - Amendment of cover: cyber claims and losses - 6752.0
- Public Liability - Endorsement - Firework and bonfire condition endorsement - 6080.0
- Public Liability - Endorsement - Removal of cover: cyber claims - 6735.0
- AJG Community Schemes - Endorsement - Floating amount insured (Buildings) - 6351.0
- AJG Community Schemes - Endorsement - Additional definitions: cyber - 6727.0
- AJG Community Schemes - Endorsement - Commercial assistance & legal advice helpline - 603.1
- AJG Community Schemes - Endorsement - Long Term Agreement - 999.0

We must remind you that cover is subject to the following:-

[Policy Documents](#)



Insurance | Risk Management | Consulting

It is important that you check through your policy documentation thoroughly to ensure that you are happy with the cover stated. Please read all documents carefully, paying particular attention to the limits, endorsements and exclusions. **If any information is incorrect, please contact us immediately.**

Making a Claim

If you need to make a claim, please notify us as soon as possible after an incident either by telephone on 02382 547123 or by email to <mailto:communityclaims@ajg.com>. Alternatively out of hours in an emergency, you may also contact your insurer direct. Please refer to your insurer documentation for contact details for your insurer's claims department.

You will need to have as much information about the claim as possible, including but not limited to:

- Policy type and policy number
- Date loss occurred
- Location and description of loss
- Name and address of injured party if applicable

Claims must be notified to us immediately. Any delay in notification could prejudice your own or your insurer's position. Our full information regarding on what to do in the event of a claim was provided in our renewal invitation letter.

Payment Options

Our standard payment terms are payment on or before your policy inception or renewal date. This ensures we receive your funds in time to settle our Insurer accounts where there are strict requirements.

You can pay by the following options:-

- Cheque payable to Arthur J Gallagher Insurance Brokers Ltd - Please add your client reference number onto the back of the cheque.
- Direct Debit with Insurers (if available)
- Bank Transfer (BACS) - Gallagher will provide our bank details upon instruction to proceed

Any Questions?

Thank you for renewing your policy with us and if you have any questions relating to your insurance arrangements, please do not hesitate to contact us.

Yours sincerely,

The Community Team

Tel: 01483 462860

Email: community@ajg.com



Gallagher

Insurance | Risk Management | Consulting

TALK TO US ABOUT:

- Motor
- Engineering
- Cyber
- Professional Indemnity
- Associated Charities
- Village Hall Policies
- Anglican Church Policies
- Risk Management Solutions
- Event Coverage
- Terrorism



Gallagher

Insurance | Risk Management | Consulting

Enclosures	Action Required by You
Statement of Fact(s)	Information you have provided to us and on which your policy is based. Please review and advise us of any changes required.
Policy Schedule(s)	Please review and advise us immediately if there are any terms you are unable to comply with or do not understand.
Policy Summary(s)) Notice to Policyholder/Summary of Changes	An overview of the proposed cover including limits. Please read in conjunction with your policy and advise us immediately if there are any terms you are unable to comply with or do not understand.
Our Invoice	Please note payment terms.
Important Information	Please read and retain.
Our Terms of Business	Please read and retain.

Our Service & Remuneration

The table below indicates 'how we are paid for our services'. Further information is available in our Initial Disclosure Document that can be located further on in this letter.

Policy Cover	Broker Fee	Commission	Admin Fee
AJG Community Schemes	x	✓	✓



HR Committee Terms of Reference

1 Purpose

The purpose of the HR Committee (HRC) is to act in a fair and transparent manner on behalf of Rooksdown Parish Council (RPC) in matters concerning human resources, including but not limited to:

- Employment and staffing
- Health and safety
- Training of staff and members

These Terms of Reference are subject to approval by RPC.

2 Membership

Members are appointed by RPC. Members are appointed until the next Annual Meeting of the Council. If necessary, RPC will from time to time appoint additional or substitute members to the committee.

3 Chairman

The committee shall elect a chairman annually at the first meeting of the committee after the Annual Parish Council meeting, unless RPC has already elected a chair at the Annual Parish Council Meeting.

The committee may choose to elect a vice-chairman as required.

4 Meetings

Meetings will be held as deemed necessary by the members of the HRC or by RPC, subject to RPC's Standing Orders. They will be advertised as required by law and will be open to press and public.

5 Quorum

The quorum for the committee shall be 3 members (including substitutes if appointed).

6 Minutes

The Clerk will take and distribute minutes. If the Clerk is not present for a particular item, a member of the committee shall take the minutes and pass them to the Clerk for distribution.

Minutes will be approved at the next meeting of the HRC or submitted to RPC for approval if no meeting of the HRC shall be scheduled within 9 weeks of the meeting to which the minutes refer. If not already approved and published, draft minutes shall be published within 1 month¹ of the meeting to which they refer.

7 Reporting

The chairman of the committee or other designated representative shall report proceedings to the next RPC meeting as required.

8 Scope

The HRC shall have delegated powers to decide on all matters relating to Human Resources including:

- Expenditure of amounts up to the budget agreed for such matters up to a maximum of £5000
- Staff appraisals and performance review
- Staff salary reviews
- Approval of staff overtime and holidays (unless otherwise delegated by RPC)

- Determining employment policies and procedures including:
 - Employment contracts
 - Job descriptions
 - Dignity at Work Policy
 - Disciplinary Policy
 - Equality Policy
 - Grievance Policy
 - Health and Safety Policy
 - Safeguarding Policy
- Training of staff and members
- Recruiting staff
- Dealing with staff grievance and disciplinary matters
- Managing long-term sickness

and such other specific matters as shall be decided by RPC.

¹ As required by the Transparency Code 2014

9 Reporting

The chairman of the committee or other designated representative shall report proceedings to the next RPC meeting as required.

10 Scope

The HRC shall have delegated powers to decide on all matters relating to Human Resources including:

- Expenditure of amounts up to the budget agreed for such matters up to a maximum of £5000
- Staff appraisals and performance review
- Staff salary reviews
- Approval of staff overtime and holidays (unless otherwise delegated by RPC)
- Determining employment policies and procedures including:
 - Employment contracts
 - Job descriptions
 - Dignity at Work Policy
 - Disciplinary Policy
 - Equality Policy
 - Grievance Policy
 - Health and Safety Policy
 - Safeguarding Policy
- Training of staff and members
- Recruiting staff
- Dealing with staff grievance and disciplinary matters
- Managing long-term sickness

and such other specific matters as shall be decided by RPC.



Scheme of Delegation to the Clerk

The Clerk shall be the proper officer and carry out the functions of the Proper Officer as provided by the Local Government Act 1972. The Clerk is also the Responsible Finance Officer.

The powers and duties set out in this scheme are delegated to the Clerk. The Clerk may delegate these duties and powers to other officers within the Council.

Extent of Delegation

- All delegated functions shall be deemed to be exercised on behalf of and in the name of the Council.
- The Clerk will exercise these powers in accordance with:
 - Approved budgets
RPC Financial Regulations
 - RPC policy framework
- The Clerk may do anything pursuant to the delegated power or duty which would be lawful for the council to do, including anything reasonably implied or incidental to that power or duty.
- The Clerk may authorise another officer to exercise that power, duty of function subject to:
 - Such authorisation being in writing (email is sufficient)
 - Only being given where there is significant administrative convenience in doing so.
- A delegation to a subordinate officer shall not prevent the Clerk from exercising the same power of duty at the same time.

General Matters

The Clerk is authorised to:

- Sign on behalf of the council any orders, deeds or documents necessary to give effect to any of the matters contained in reports or in any resolution passed by the Council.
- Take any proceedings or other steps as may be necessary to enforce or recover any debt owing or other obligation due to the Council.
- Institute and appear in any legal proceedings authorised by the Council.
- Apply for planning consent for the carrying out of development by the Council.
- Respond to consultations on planning applications subject to comments by Council.
- Decide arrangements for closure of the office over the Christmas/New Year period.
- Deal with day-to-day matters relating to the use of office accommodation.
- Manage all the Council's current services.
- Oversee the discharge of Council's responsibilities under the Health & Safety at Work Act 1974.
- Respond to complaints made under the Council's complaints procedure.
- Manage, monitor, and review the Council's internal control procedures.
- Manage, monitor, and review the Council's Risk Management Strategy.

Financial Matters

The Clerk is authorised to:

- Be the Responsible Finance Officer for the purposes of Section 151 Local Government Act 1972.
- Operate the Council's banking arrangements including arranging overdrafts.
- Individual purchases within an agreed budget for that type of expenditure may be authorised by:
 - The Clerk, under delegated authority, for any items below £1,000 ex VAT.
 - The Clerk, in consultation with the Chair of the Council, for any items below £2,000 excluding VAT.
 - The council for all items over £2,000;
- Organise payment of all accounts properly incurred.
- Organise payment of all subscriptions to organisations to which the Council belongs.
- Make all necessary arrangements for the provision of an internal and external audit service for the Council.
- Negotiate settlements in connection with claims made by and against the Council in consultation with the Council's insurers where appropriate.
- Organise expenditure on items within the approved budgets.
- Use the maintenance budgets to organise any repairs, replacement or maintenance to any existing assets and facilities.
- Accept quotations or tenders for work, supplies, or services (where tenders are required under the financial regulations), subject to:
 - The cost not exceeding the estimated amount approved;
 - The tender being the lowest price or most economically advantageous to the Council;
 - All the requirements of the financial regulations being complied with.
- Carry out virement of sums between cost centres in accordance with the financial regulations.
- Manage investments in accordance with the financial regulations.
- Authorise action for the recovery of debts.
- Maintain a Register of Assets.
- Determine the council's insurance requirements and make all arrangements.

Urgency

The Clerk is authorised to act on behalf of the Council in case of urgency or emergency. Any such action is to be reported to the next meeting of the Council or relevant committee. The Chairman and Chairman of the relevant committee are to be consulted where possible before such action is taken.

Legal & Procedural Matters

The Clerk is authorised to:

- Represent the Council at Court or Tribunal or to plan for appropriate representation.
- Take Counsel advice or instruct Counsel to represent RPC.
- Negotiate and settle the terms of documents to give effect to a decision of the Council or a committee.
- Sign or seal documents in accordance with Standing Orders.
- Be the responsible officer for the co-ordination and operation of the legal requirements under the Data Protection Act, GDPR and the Freedom of Information Act.

- Serve requisitions for information.
- Prepare a draft budget for consideration by the Council.
- Prepare the final accounts for each financial year.
- Implement all decisions of the Council.