Heytesbury, Imber and Knook Parish Council

Prepared by John Cap Clerk and RFO | Date 02/04/2024

Approved by Cllr N Williams | Date 02/04/2024

	Bank reconciliation		
	Cash in hand 01/04/2023		10,551.11
	Add Receipts 01/04/2023 - 31/03/2024		22,509.48
			33,060.59
	Subtract Payments 01/04/2023-31/03/2024		16,184.20
A	Cash in hand 31/03/2024 (per cash book)		16,876.39
	Cash in hand per bank statements 31/03/2024		
	Current account	11,569.44	
	Instant access account	5,306.95	
			16,876.39
	Less payments		
	Plus receipts		
B	Adjusted bank balance		16,876.39
	A is equal to B		

Heytesbury, Imber and Knook Parish Council

Receipts and payments for the year ended 31 March 2024

	2022-2023	2023-2024
	£	£
Receipts		
Bank interest	16.78	55.90
Other receipts	654.60	970.32
Precept	16,066.00	19,570.00
VAT refund	947.30	1,913.26
Total receipts	17,684.68	22,509.48
Payments		
Audit	240.00	264.00
Grounds maintenance	2,040.50	1,763.50
Insurance	1,188.68	1,168.60
IT	238.78	1,157.00
Mileage allowance	66.15	63.72
Miscellaneous	50.00	407.00
Outside spaces, play area and amenities	12,209.50	740.01
Professional fees	155.40	464.40
Room hire	160.00	280.00
Staff	7,572.93	8,971.03
Stationery, printing and publicity	123.89	204.91
Subscriptions	527.66	532.03
Training	36.00	168.00
Total payments	24,609.49	16,184.20
Bank accounts		
Opening balance as at 1 April		
Current account	2,241.65	5,300.06
Instant access account	15,234.27	5,251.05
	17,475.92	10,551.11
Closing balance as at 31 March		
Current account	5,300.06	11,569.44
Instant access account	5,251.05	5,306.95
	10,551.11	16,876.39

Heytesbury, Imber & Knook Parish Council

Internal Audit Report 2023-24

Chris Hall
Consultant Auditor

For and on behalf of
Auditing Solutions Ltd

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the AGAR.

This report sets out the work undertaken in relation to the 2023-24 financial year. We have again undertaken our review for the year remotely: we wish to thank the Clerk for assisting the process, providing all necessary documentation in electronic format to facilitate prompt completion of our review for the year and sign off of the Internal Audit Certificate in the year's AGAR. We have undertaken a representative volume of transaction testing, to ascertain whether governance and financial controls remain effective.

Internal Audit Approach

In undertaking our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts / Annual Return. Our programme of cover is designed to afford appropriate assurance that the Council has appropriate and robust financial systems in place that operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' as part of the Council's Annual Governance and Accountability Return (AGAR) process, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, based on the satisfactory completion of our programme of work for the year, the Council continues to maintain adequate and effective internal control arrangements. We have not seen the need to make any formal recommendations, although we have made a number of observations throughout the report on potential governance improvements that we would invite the Council to consider.

We have therefore, completed and signed the 'Internal Audit Report', having concluded that the control objectives set out in that Report have been achieved within the financial year to a standard adequate to meet the needs of the Council.

Detailed Report

Maintenance of Accounting Records & Bank reconciliations

Our objective in this area is to ensure that accounting records are being maintained accurately and currently and that no anomalous entries appear in the spreadsheet cashbooks maintained by the Clerk. Two accounts are in operation with Lloyds Bank. We have undertaken the following checks:

- Verified all opening and closing balances between the cashbook and the Annual Return (AGAR);
- Ensured that appropriate analysis of receipts and payments exists to facilitate budget performance reporting and management throughout the year;
- Checked transactions between the Current and Deposit Accounts and the cashbook;
- Verified bank reconciliation detail on the Council's Current and Deposit accounts as at 31 March 2024;
- Ensured the accurate disclosure of the combined balances in the Annual Return for 2023-24.

We have queried with the Clerk the status of the independent check of bank reconciliations introduced last year to satisfy Financial Regulation (FR) 2.2. The appointed Councillor was made a bank signatory in October 2023, which compromises true independence. The Clerk will monitor the situation, and propose any desirable changes to Council.

Conclusions

There are no issues arising in this area of our review warranting formal comment or recommendation, other than our observation about the independent FR2.2 check.

Review of Corporate Governance

We note that the Council last reviewed its Standing Orders and Financial Regulations at its July 2022 Council Meeting, but can see no evidence in the Minutes that these were re-affirmed during 2023-24. An annual review would be seen as Best Practice. While these accord with the NALC Model Forms, we note that the tendering levels in both documents still show the NALC default level of £25,000, rather than the previously set £10,000. We raised this issue in our 2022-23 report, and have again discussed this with the Clerk. We feel that the £10,000 level would be more appropriate to the financial level of the Council.

We have reviewed the Council's Minutes for the financial year to determine whether or not any issues exist, or are developing, of a financial or legal nature that may impact on the audit opinion or the future financial stability of the Council. We have also ensured that, as far as we may reasonably be expected to ascertain, the Council has operated within its legal limitations.

The requirements of the Transparency Code became mandatory for smaller councils from 1st April 2015. We note that the Council continues to fully comply with the Code requirements for Smaller Authorities.

We are pleased to record that the Exercise of Public Rights with regard to the 2022-23 Accounts was properly undertaken and publicised in accordance with the Accounts and Audit Regulations.

Conclusions

There are no issues arising in this area of our review warranting formal comment or recommendation, other than our observation about annual review of the Council's Standing Orders and Financial Regulations, and setting a more appropriate level for tendering.

Review of Payments

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and,
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have reviewed the procedures in place for receiving, checking for authenticity and accurate detail recording, processing by the Clerk and formal approval for payment by Councillors. We note that electronic payments continue in use, with some use of an approved Debit Card, which addresses our 2022-23 concern about the level of private purchases and reimbursements.

We have confirmed the VAT transactions for the year, and the recovery of the 2022-23 balance. The balance for 2023-24, which is to be recovered during 2024-25, is £654.76.

Conclusions

There are no issues arising in this area of our review warranting formal comment or recommendation.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition. We have: -

- Examined the Council's current year insurance policy with the Local Councils Policy, brokered by BHIB and underwritten by Aviva, and we consider cover appropriate for the Council's present requirements;

- Noted that a Risk Assessment has been drawn up which was approved at the June 2023 Council meeting, which meets the requirement of Financial Regulation 17.1 for at least an annual review;
- Noted that the Council's play grounds and recreational areas continue to be inspected on an annual basis by RoSPA, with periodic inspections by designated Councillors.

Conclusions

There are no issues arising in this area of our review warranting formal comment or recommendation.

Budgetary Control and Reserves

We note that Members undertook a Budget Setting and Precept determination process which was formally approved by the Council at the December 2023 meeting, setting the 2024-25 Precept at £20,900.

We also note that members receive budget performance reports, including the level of bank balances, at each meeting.

We have examined the level of year-end reserves available to the Council. The Council has clearly reviewed its Earmarked Reserves throughout the year, to a level of £4,341.49 (over 6 headings) as at 31 March 2024.

Given the final cash balance of £16,876 at 31 March 2024, and deducting the above Earmarked Reserves, gives a General Reserve of £12,535, which is around 60% of the approved Precept against a Best Practice level of 50%. This level is broadly acceptable, although it has increased markedly from the 40.9% recorded at 31 March 2023, and still requires ongoing scrutiny by the Council.

Conclusions

There are no issues arising in this area of our review warranting formal comment or recommendation, other than the observations concerning monitoring of both Earmarked and General Reserve.

Review of Income

The Council receives income from relatively limited sources, including the annual precept, grants, bank interest, and administration of the Raymond Trust. We have tested the detail of income recorded in the cashbook to such supporting records as are available and to bank statements.

We note that the Council derives no income from the Knook Allotments, although maintenance costs are incurred.

Conclusions

There are no issues arising in this area this year warranting formal comment or recommendation.

Petty Cash Account

The Council does not operate a petty cash account. Therefore there are no issues arising in this area of our review warranting formal comment or recommendation.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, noting that the clerk is currently not contributing to the pension fund.

We have checked the salary payments in the year for the Clerk to the approved salary and hours of employment, and appropriate HMRC deductions, with no issues arising. We are pleased to note that the Council formally approved the NJC 2023-24 Pay Award in November 2023.

Conclusions

There are no issues arising in this area of our review warranting formal comment or recommendation.

Asset Registers

The Governance and Accountability Manual requires all councils to maintain a record of all assets owned. We are pleased to note compliance with this requirement with the Clerk maintaining an appropriate register.

We note that the Register was approved by Council at its March 2024 meeting, and the valuation reflects in-year transactions. We reasonably believe that assets are valued either at original cost or, where this is not available, a nominal £1, and have agreed the valuation to Section 2, Box 9 of the 2023-24 AGAR.

We note, however, some reference in the Minutes to calculating replacement costs on some items. We would advise the Council that, under Government Accounting rules, assets are valued at original purchase cost **only**, with a nominal value being used if the asset is antique or gifted. Depreciation or revaluation changes are not permitted. Therefore, the only change to the Asset Register will be for new purchases or the write-off of old equipment.

Conclusions

There are no issues arising in this area this year warranting formal comment or recommendation, other than our observation about original cost valuations.

Investments and Loans

The Council has no investments, nor any loan repayable either by it, or to it.

There are no issues arising in this area of our review warranting formal comment or recommendation.

Raymond Trust

We have examined the financial records for this Trust for 2023, as published on the Council's website, and the transaction in the Council's 2023-24 records relating to the costs of administering this Trust. Based on this, we maintain our previous view that the level of annual transactions falls below the level where the Charity Commissioners require an independent audit to be conducted. We will reconsider this issue during each annual audit.

Statement of Accounts and Annual Governance and Accountability Return

The Accounts and Audit Regulations require all councils to prepare annually a Statement of Accounts, which is now in the form of the Annual Governance and Accountability Return at Section 2, which is, together with the Annual Governance Statement at Section 1, subject to independent external audit examination and certification.

As part of our review process, we have examined the Council's procedures in relation to the identification of detail for inclusion in Section 2 of the Return. We have agreed detail therein to Section 2 of the 2023-24 Annual Governance and Accountability Return.

Conclusions

We are pleased to record that no issues arise in this area and, on the basis of the work undertaken during the course of our review for the year, we have "signed off" the Internal Audit Report in the year's Annual Governance and Accountability Return assigning appropriate assurances in all areas.

Rec. No.	Recommendation	Response
	No recommendations made	

Annual Internal Audit Report 2023/24

Heytesbury, Imber and Knook Parish Council

ENTER NAME OF AUTHORITY

https://heytesburyparish.co.uk/

ENTER 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.	✔		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✔		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✔		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✔		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✔		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		NO PETTY CASH A/C	
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✔		
H. Asset and investments registers were complete and accurate and properly maintained.	✔		
I. Periodic bank account reconciliations were properly carried out during the year.	✔		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✔		
K. **If** the authority certified itself as exempt from a limited assurance review in 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")*	✔		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✔		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 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).*	✔		
N. The authority has complied with the publication requirements for 2022/23 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		

	Yes	No	Not applicable
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✔		

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

Date(s) internal audit undertaken: 01/04/2024 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit: Chris Hall for Auditing Solutions Ltd

Signature of person who carried out the internal audit: SIGNATURE REQUIRED

Date: 01/04/2024

*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:

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

*For any statement to which the response is 'no', an explanation must be published

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

23/04/2024

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

Clerk

Information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	✓	

heytesburyparish.co.uk

Section 2 – Accounting Statements 2023/24 for

Heytesbury, Imber and Knook Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	***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.***
1. Balances brought forward	17,476	10,551	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	16,066	19,570	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	1,619	2,939	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	7,573	8,971	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	17,037	7,213	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	10,551	16,876	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	10,551	16,876	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	64,848	64,836	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)	✓			*The figures in the accounting statements above exclude any Trust transactions.*

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

Date 12/04/2024

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

23/04/2024

as recorded in minute reference:

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

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

Heytesbury, Imber and Knook Parish Council

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:	£22,509
Total annual gross expenditure for the authority 2023/24:	£16,184

There are certain circumstances in which an authority will be **unable to certify itself as exempt,** so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not:**
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	23/04/2024
SIGNATURE REQUIRED	23/04/2024		
Signed by Chair	Date	as recorded in minute reference:	
SIGNATURE REQUIRED	23/04/2024		

Generic email address of Authority

clerk@heytesburyparish.co.uk

Telephone number

01985217144

*Published web address

heytesburyparish.co.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

12/04/2024

Earmarked reserves 2024-2025

	Balance 01/04/2024	Spend	Transfers in	Released back to general reserve	Current balance
Audit	300.00	276.00			24.00
Biodiversity	273.83				273.83
Elections	1,000.00				1,000.00
Grants	500.00				500.00
Play area	1,567.66				1,567.66
Training	700.00				700.00
Total	4,341.49	276.00			4,065.49

Purpose of earmarked reserves

Audit reserve is to provide funds for the annual internal audit.

Biodioversity reserve was set up in 2023 with the Best Kept Village Competition prize money to support biodiversity for example tree planting.

Elections reserve is to support funding of elections.

Grants reserve is to enable grants to be given.

Play area reserve is to support play area improvements and purchase of equipment.

Training reserve is to provide funds to support councillor and officer training.

Clerk and Responsible Financial Officer notes

Agenda item

Items from councillors

“To resolve that the proceedings of council meetings which are open to the public are recorded. This request is made so as to avoid disputes as to what has actually been said, discussed or agreed.” Cllr P Fellowes

Council must have a lawful basis for processing personal data that a recording of a meeting may capture. There are three relevant lawful bases for processing:

1) Consent: the individual has given clear consent for you to process their personal data for a specific purposes.
2) Public task: the processing is necessary for you to perform a task in the public interest or for your official functions, and the task has a clear basis in law.
3) Legitimate interests: the processing is necessary for your legitimate interests or the legitimate interests of a third party, unless there is a good reason to protect the individual’s personal data which overrides those legitimate interests. This cannot apply if you are a public authority processing data to perform your official tasks.

Source: Information Commissioner’s Office

Council will need to ensure that members of the public are aware meetings are recorded. Additionally, data minimisation to avoid excessive or unnecessary recording. A retention period will also need to be considered, the secure storage of recordings and authorised access control.

Council should note that recordings are included within the scope of a subject access request and therefore has potential implications for officer time.

Appropriate recording equipment will need to be provided and council will need to consider the cost since there is no budget provision.