



These are the unadopted minutes of the Crookham Village Parish Council meeting held at 7:45pm on 3 June 2024 in WI Hall, The Street, Crookham Village. Please refer to the Minutes of the July 2024 meeting for any amendments.

All Council documents and appendices are displayed on the Council website or you can inspect copies at the Parish Council Office – call 01252 810568 for an appointment.

Present:	Cllrs Simon Ambler (Chairman), Julia Ambler, Phillip Ashton, Peter Bradley, Andrew Friend, David Jackson, Dr Indra Sinka
In attendance:	Angela Sayers (RFO), Carol Leversha (Clerk), Anna Wierzbinska (Assistant Clerk), Hampshire County Council (HCC) Cllr Stephen Parker, HDC Cllr. Wendy Makepeace-Brown, and 2 members of the public.
MIN.093/24	APOLOGIES FOR ABSENCE None.
MIN.094/24	CHAIRMAN'S ANNOUNCEMENTS None.
MIN.095/24	MINUTES OF THE MEETING OF 13 MAY 2024 The Chairman referred to these page by page. Min 067/24-092/24. RESOLVED: The Minutes of the meeting of 13 May 2024 were accepted as a true record and signed by the Chairman.
MIN.096/24	DECLARATIONS OF INTEREST IN ANY MATTER ON THE AGENDA & DELEGATION OF DISPENSATION TO THE PROPER OFFICER (CLERK) The Chairman advised Members to consider whether they had any disclosable interest in matters on the agenda and if so to declare them now or at the appropriate point on the agenda.
MIN.097/24	CONSIDER CRIME AND DISORDER IMPLICATIONS The Chairman reminded Members of their obligation to consider crime and disorder implications on any decision they might make at this meeting.
MIN.098/24	CO-OPTION TO FILL COUNCILLOR VACANCY (Crookham Village Ward) Chairman reminded everyone that the co-option is still available, and any person interested in the vacancy can apply to fill this vacancy.
MIN.099/24	PUBLIC PARTICIPATION (maximum of 3 minutes per speaker). The Chairman adjourned the meeting for public participation. Cllr. Wendy Makepeace-Brown advised everyone that she now has good point of contact for any out of hours issues on Hareshill, and any future complaints from residents can be also addressed through her. Badger corridor in Zebon still ongoing, not clear who owns the land, interim manager Mark Berry is supposed to come back with suggestions. Outstanding query on S106 money from Tudgey Gardens development where money for a play area (not required) should revert to this Council. Member of public discussed the ongoing and overdue planning application for Kiln Workshop. He would like Members assistance in establishing what is the hold up and who is objecting this application. Cllr Julia Ambler offered her assistance with this, as it looks like it's a conservation officer who raised an objection. Members discussed this in some more detail, and Cllr Wendy Makepeace-Brown also stated she will be providing further assistance to the applicant. The Chairman then closed the meeting to the public.
MIN.100/24	HARESHILL COMMUNITY BUILDING (update) Cllr Julia Ambler provided the latest update: The agreement has been reached with Berkeley's and HDC, regarding removing Management Charges. Revised transfer document has been produced by Berkeley's to reflect this agreement, and it has been sent to HDC legal team. CVPC legal team also received the copy of this updated documentation, and they are happy with the new terms of transfer. Snagging has been now completed, there are couple of very minor issues outstanding, which are being resolved. Main delay now is due to some outstanding warranties for the building, and a specialist firm have been engaged by HDC to examine these warranties and ensure they are satisfactory. Once



	complete, transfer will take place from HDC to CVPC (potentially end of June). Date of the formal opening ceremony is still TBD. Furniture should be delivered this week.
MIN.101/24	SOLAR PV & HEAT PUMP PROJECT (update) The Clerk advised that she had sent an email to Members, advising that part of the project assessment talked about “Architects Drawings” in relation to the alterations to the existing sports changing area. The Chairman said this should be considered at the DoT meeting. The issues with selling excess electricity back to the grid seem to have been resolved in that the existing meter was accessed remotely and found to be able to export readings of the excess electricity. A revised Agreement is awaited.
MIN.102/24	FINANCE The RFO presented the following to the Members: (i) Accounts a) March 2024 Accounts (Appendix 1) RFO introduced her report. b) Bank reconciliation YE 310324 (Appendix 2) The bank reconciliation was signed by RFO and Chairman. c) April 2024 Accounts (Appendix 3) RESOLVED: The above reports of the RFO were agreed and accepted by members. (ii) Annual Internal Audit Report (Appendix 4) The internal audit report from Wettone Matthews, with corresponding emails were placed in Dropbox for Members to read prior to the meeting. There were no issues raised regarding the work the internal auditor had completed. The internal auditor did ask if anything, had been done regarding the Chelmsford City Council case about the VAT rate on sports bookings. The RFO and Clerk responded and advised the internal Auditor as follows: ‘In reply to your query about the backdated claim, the documented queries and replies from Menzies in relation to VAT were provided to members at the June 23 meeting as an appendix. Minute 105/23 i a)b)c)d) were resolved at that meeting. The internal auditor noted our response in the minutes. RESOLVED: The report of the Internal Auditor was noted and accepted by members. Members supported purchase of wine as retirement gift for past services of our internal Auditor. (iii) AGAR 23-24 / Year End 310324 a) Annual Governance Statement YE 310324 – Section 1 (Appendix 5) The Chairman read out each of the questions and clarified whether Members were in agreement with the proposed answers. RESOLVED: All Members confirmed compliance with Section 1 – Annual Governance Statement 2023/24. b) Accounting Statements YE 310324 – Section 2 (Appendix 6) The RFO certified the Accounts in Section 2 to Members. The Chairman referred to these and clarified whether Members were in agreement with them. RESOLVED: All Members confirmed agreement to the Accounting Statements for the year 2023/24. c) Confirmation of no Conflicts of Interest Form for External Auditors The RFO advised Members that it was a requirement to complete the form annually to confirm there was no conflict of interest with BDO LLP. Members confirmed this and the form

	was signed by the RFO, Chairman and Clerk. There were no conflicts of interest (as requested by BDO LLP) and we were compliant with the requirements. RESOLVED: Document signed by Chairman and Officers. d) Notice of Public Rights and Publication of Unaudited Annual Governance and Accountability Return YE 310324 Dates (Appendix 7) • The announcement date is Wednesday, 5 June 2024. • The Inspection Period dates are Thursday, 6 June 2024 to Wednesday, 17 July 2024. Information only to evidence compliance with legislation. RFO will display Exercise of Rights and AGAR on the website and noticeboards. RFO will email internal auditor and inform him of the exercise of public rights dates. e) Contact Details form for External Auditors Chairman – Simon Ambler, Clerk – Carol Leversha, RFO – Angela Sayers. Information only to evidence compliance with legislation. (iv) Purchase of replacement laptop for Clerk Replacement laptop HP 470 G10 17.3" Business Laptop – Core i5 with 3-year care pack for the total of £659.98 (+VAT) RESOLVED: Members agreed to purchase a new laptop for the Clerk for the total of £659.98 (plus VAT). The old laptop will be donated to Fleet Lions. (v) Laser Gas and Electricity Contract Renewal with Hampshire County Council Both contracts due for renewal to cover period 1 April 2025 until to 31 March 2029. RESOLVED: Renewal contracts for gas and electricity were agreed by Members and signed by the Chairman. Office 365 Additionally, the Chairman made Members aware of the ongoing migration to Office365 and upcoming changes to emails and domain names, it will take place around 16 July 2024.
MIN.103/24	PLANNING (i) Report of the Planning Committee Cllr Jackson presented his report. He drew Members attention to various items on his report. RESOLVED: The report of the Planning Cttee was accepted and signed by the Chairman. (ii) Planning Consultation 24/00881/AMCON Variation of Condition 3 attached to Planning Permission 23/02651/AMCON dated 13/03/2024 to allow amendments to the approved plans list to facilitate design changes. At Land North of Netherhouse Copse, Hitches Lane, Fleet, GU51 5EN. Cllr Jackson introduced the application and invited debate. RESOLVED: CVPC reserves judgement on this application because the information provided does not allow assessment of the consequences of the proposed changes. (iii) Planning Application 24/00925/GPDBUH Creation of a first floor At Nyasaland, Crondall Road, Crookham Village, Fleet, GU51 5SU Cllr Jackson advised members of the following: Based on old footprint. New height 5.6m.

	2022 rule change allows 2nd storey less than 18m. RESOLVED: Objection. The existing structure is based on a derelict caravan with an added extension. Given that the caravan (and possibly the extension) were flimsy structures without foundations, the proposed second storey would require a complete rebuild. The proposal therefore seems to be for a new building rather than upwards extension of an existing one. Appeals to 22/02794/OUT and 22/01510/FUL determined (para 17 of the decision) that the curtilage of the existing dwelling was confined to little more than the area of the building. This application seeks to include a large area of land outside the settlement boundary into the new curtilage, which is beyond the scope of a LDC application. It is not clear from planning history on the web that the existing extension to the caravan has planning permission. The design does not comply with constraints set by Policy BE03 of the Crookham Village Neighbourhood Plan. It is recommended that a site visit is made to establish the current status of the site before determination of this application, and to confirm that the existing structures comply with the current planning permission. (iv) Planning Application 24/00922/LDC Application for a Lawful Development Certificate for a Proposed single storey side and rear extensions. At Nyasaland, Crondall Road, Crookham Village, Fleet, Hampshire, GU51 5SU Cllr Jackson introduced application and invited debate. Existing max dimensions 10m x 4.9m (39sqm footprint) Proposed max dimensions 17.3m x 8.9m (103qn footprint) RESOLVED: Objection. Appeals to 22/02794/OUT and 22/01510/FUL determined (para 17 of the decision) that the curtilage of the existing dwelling was confined to little more than the area of the building. This application seeks to increase the footprint from approx. 39sqm floor area to approx. 103sqm, which exceeds the area of the curtilage determined by the inspector and is counter to the 50% limit set in Permitted development rights for householders - Technical Guidance 2019. The existing structure is based on a derelict caravan with an added extension. Given that the derelict caravan (and possibly the extension) is were flimsy structures, the proposed extension will require a complete rebuild. The proposal is therefore more for a new building than extension of an existing one. The application seeks to include a large area of land outside the settlement boundary into the new curtilage, which is beyond the scope of a LDC application. It is not clear from planning history on the web that the existing extension to the caravan has planning permission. It is recommended that a site visit is made to establish the current status of the site before determination of this application, and to confirm that the existing structures comply with the current planning permission. The design does not comply with constraints set by Policy BE03 of the Crookham Village Neighbourhood Plan.
MIN.104/24	HIGHWAY & FOOTPATH MATTERS (i) Lea Green Footpath (update)



	Cllr Parker confirmed this is still with officers and we are still awaiting the report from the officers. There is no further update, but he will chase it up. If HCC can't help resolving this issue, then perhaps CVPC should seek advice and help from FTC. We may be able to sort out our section of the path to satisfy CVPC residents. Item to be discussed during DoT meeting in July. (ii) Dropped Kerb – north side of The Street & Hitches Lane (update) Cllr Parker raised this with the officers following the Lea Green meeting and is still waiting for further update. (iii) F/P 5 – Drainage Issues (update) Item is still pending. No reply yet. Cllr Jackson will be following it up. Post Meeting Note: HCC advised they will resurface the critical bad patch and are not prepared to excavate and risk exacerbating the issues.
MIN.105/24	MANAGEMENT OF COUNCIL FACILITIES & LAND AMENITIES (i) Report from Centre Managers RESOLVED: Members reviewed the ZCC CM report, and it was accepted.
MIN.106/24	INFORMATION SHARING & AGENDA ITEMS FOR THE NEXT MEETING Cllr Sinka Agenda item - National Open Garden Scheme (Community Involvement)

Meeting closed at 9.08 PM.

Meetings for 2024 will be as follows:

WI	1 July
HARESHILL	2 Sept
WI	7 Oct
HARESHILL	4 Nov
WI	2 Dec



Crookham Village Parish Council

FINANCE – June 3rd 2024 -CVPC Meeting

RFO Report

Appendix 1

A) March 2024 Accounts

Notes

Income

- 1) Bank Interest – Interest of £462.80 received on our Business Reserve Account
- 2) £8000 was transferred from the NatWest Business Reserve Account to the NatWest Current Account in March 2024

Expenditure – S137

- 1) Chairman's Allowance - £23 – Staff Meeting - BACS 26th March 2024

Reports Provided to members

The RFO provided the following reports to the Council - all in drop box: -

March 2024

Balance sheet at Year End 31/03/24

Income & Expenditure Account for the month of March 2024 as detailed below.

Summary of Actual expenditure against budget for year 01/04/23 to 31/03/24 with detailed notes against each cost.

Payments made in the month reconciliation – March 2024 – see below table

Payments made in March 2024

Date	Num	Name	Net	Category
15/03/2024	DD	Bank line	10.80	Bank charges
18/03/2024	DD	Intuit	48.50	Account Software
22/03/2024	DD	Total energies	367.57	Gas
28/03/2024	DD	Orange Pixel	45.00	Hosting / WEB
20/03/2024	DD	Castle Water	194.98	Water Rates
18/03/2024	DD	Npower	158.50	Electricity



26/03/2024	DD	Payroll	7,121.45	Payroll
26/03/2024	BACS	Town & Country Cleaning Ltd	938.74	Cleaning
26/03/2024	BACS	Pro- Servicing Limited	435.00	Repairs & Maintenance
26/03/2024	BACS	Hampshire Association of Local councils	48.00	Courses & Travel
26/03/2024	BACS	Biffa Waste Services Limited	196.30	Refuse
26/03/2024	BACS	20i	65.89	computer web/hosting
26/03/2024	BACS	Larkstel Ltd	449.00	Refuse
26/03/2024	BACS	Techtonic Software Aps	36.90	computer web/hosting
26/03/2024	BACS	Sunshine Commercial Services Ltd	1,090.29	Grounds Maintenance
26/03/2024	BACS	JRB Enterprise Ltd	252.00	Communal Area Maintenance
26/03/2024	BACS	Comfort Building Services Ltd	169.00	Electrics & Plumbing
26/03/2024	BACS	Source Supplies	93.64	Cleaning
26/03/2024	BACS	Xtendify Technologies	38.63	computer web/hosting
26/03/2024	BACS	Amazon	133.32	Shredder
26/03/2024	BACS	M&S	23.00	Chairmans allowance
26/03/2024	BACS	Argent Creative Marketing Ltd	80.00	computer web/hosting
26/03/2024	BACS	Town & Country Cleaning Ltd	1,118.04	Cleaning
26/03/2024	BACS	Proludic Ltd	245.08	play area maintenance
26/03/2024	BACS	CAD air conditioning	90.00	Repairs & Maintenance
26/03/2024	BACS	Home Security	150.00	Security
26/03/2024	BACS	Home Security	120.00	Alarm maintenance
18/03/2024	chq 3657	Petty Cash	98.00	



Parish Council		Total	13,817.63	

**Crookham Village Parish Council
Income & Expenditure Account
March 2024**

	<u>Total</u>
Income	
Bank Interest Earned	462.80
Hire of Facilities	4,819.05
Hire of Pitches	544.35
Other Income	<u>19,553.00</u>
Total Income	<u>£25,379.20</u>
Expenditure	
Asset Maintenance and Repairs	1,587.37
Capital Expenditure w/off	19,686.32
Office Expenses	316.49
Professional Fees	59.30
Property Maintenance	3,768.04
Property Services	721.05
Salaries	7,121.45
*Sections 137	<u>23.00</u>
Total Expenditure	<u>£33,283.02</u>

Notes

- Petty Cash Expenditure in the month £10.39
- Petty Cash Float advance in March 2024 £98.00
- Direct Debit authorisation – minute reference (027/23)

*S137 the Council in accordance with its powers under Section 137 & 139 of the LGA 1972 should incur the above expenditure which, in the opinion of the Council, is in the interests of the area of its inhabitants and will benefit them in a manner commensurate with said expenditure

APPENDIX 2

Bank Reconciliation Crookham Village Parish Council Financial Year ending 31 March 2024				
Prepared by Angela Sayers - Responsible Finance Officer		SIGN	DATE	03/06/2024
Approved by - Chair of CVPC		SIGN	DATE	03/06/2024
Balance per Bank Statements as at 31 March 2024				
	NW current	NW Business Reserve	Unity Deposit	Unity Instant Access
A	NatWest Current Account	10255.96		
B	NatWest Business Reserve	381970.98		
C	Unity 1 year Deposit Account		100000.00	
D	Unity Instant Access Account			30.14
Less Unpresented Cheques at 31/03/24				
A	NatWest Current Account	0.00		
B	NatWest Business Reserve	0.00		
C	Unity 1 year Deposit Account		0.00	
D	Unity Instant Access Account			0.00
Add outstanding Lodgements at 31/03/24				
A	NatWest Current Account	0.00		
B	NatWest Business Reserve	0.00		
C	Unity 1 year Deposit Account		0.00	
D	Unity Instant Access Account			0.00
Balance at Year End				
A	NatWest Current Account	10255.96		
B	NatWest Business Reserve	381970.98		
C	Unity 1 year Deposit Account		100000.00	
D	Unity Instant Access Account			30.14

	Nat West Current	Nat West Business Reserve	Unity Deposit	Unity Instant Access	
Cashbook Reconciliation					
Opening Balance @ 01/04/23	464968.29	0.00	0.00	0.00	492257.08
Add: Receipts in the year	491259.43	622570.98	100000.00	100030.14	
Less: Payments in the year	-945971.76	-240500.00	0.00	-100000.00	
Closing balance per cashbook at 31/03/24	10255.96	381970.98	100000.00	30.14	

Summary	
Bank Balances	492,257.08
Petty Cash	149.88
Total Cash	492,406.96



Crookham Village Parish Council

FINANCE – June 3rd 2024 -CVPC Meeting

RFO Report

Appendix 3

B) April 24 Accounts

Please note the accounts are now prepared on an accruals and prepayments basis as per the guidelines issued to us by our external auditors BDO

Notes

Income

- 1) Bank Interest – Interest of £511.55 was received into our Business Reserve Account
- 2) £68,000 was transferred from the NatWest Current Account to the NatWest Business Reserve Account in April 2024
- 3) The Precept for the first half of the year was received in April 24 – £84650.93. The April accounts show 1/6 of the precept

Expenditure

- 1) Professional Fees – Include a payment to Menzies for £2140 for Option to Tax and VAT advice
- 2) S137 – Grant £250 – Fleet & district Carnival – BACS payment 26/04/24
- 3) A transfer of £12,000 has been done to the play area reserve account as agreed at the budget meeting.

Reports Provided to members

The RFO provided the following reports to the Council – all in drop box: -

April 2024

Balance sheet at Year End 30/04/24

Income & Expenditure Account for the month of April 2024 as detailed below.

Summary of Actual expenditure against budget for year 01/04/24 to 30/04/24 with detailed notes against each cost.

Payments made in the month reconciliation – April 2024 – see below table

Date	Num	Name	Net	Category
15/04/2024	DD	Bank line	10.40	Bank charges



Parish Council 16/04/202	4	DD	Intuit	48.50	Account Software
24/04/202	4	DD	Total energies	243.98	Gas
30/04/202	4	DD	Orange Pixel	45.00	Hosting / WEB
16/04/202	4	DD	Castle Water	151.41	Water Rates
02/04/202	4	DD	Hart District Council	579.45	Rates
15/04/202	4	DD	Npower	124.04	Electricity
29/04/202	4	DD	Vodafone	26.89	
25/04/202	4	DD	Payroll	7,323.7 2	Payroll
26/04/202	4	BACS	Fleet & District Carnival association	250.00	Grant
26/04/202	4	BACS	HAGS	481.00	play area maintenance
26/04/202	4	BACS	AC Markings Ltd	800.00	Repairs & Maintenance
26/04/202	4	BACS	Drop Box International	1,440.0 0	computer Web/hostings/Licences
26/04/202	4	BACS	JRB Enterprise Ltd	252.00	Communal Area Maintenance
26/04/202	4	BACS	Phoenix Pest Solutions	725.00	Communal Area Maintenance
26/04/202	4	BACS	Richard Thorpe Fire Safety Services	90.00	Fire alarm Maintenance
26/04/202	4	BACS	GB Sports & Leisure	381.00	play area maintenance
26/04/202	4	BACS	GB Sports & Leisure	264.00	play area maintenance
26/04/202	4	BACS	Comfort building Services Ltd	169.00	Electrics & Plumbing
26/04/202	4	BACS	Hampshire Association of Local Council Ltd	985.00	Subscriptions
26/04/202	4	BACS	Tectonic software Aps	470.30	computer Web/hostings/Licences



Parish Council 26/04/202	4	BACS	Sunshine Commercial Services Ltd	1,090.2 9	Grounds Maintenance
26/04/202	4	BACS	Larkstel Ltd	449.00	Refuse
26/04/202	4	BACS	20i	12.49	computer Web/hostings/Licences
26/04/202	4	BACS	Whitbread	25.00	Cleaning
26/04/202	4	BACS	Phils Pest Control Ltd	140.00	Communal Area Maintenance
26/04/202	4	BACS	Hampshire county Council	1,080.3 4	Street Furniture Maintenance
26/04/202	4	BACS	HAGS	60.00	play area maintenance
26/04/202	4	BACS	Viking	115.85	stationery
26/04/202	4	BACS	A Fisk	293.00	Communal Area Maintenance
26/04/202	4	BACS	Menzies	1,475.0 0	Professional Fees
26/04/202	4	BACS	Town & Country Cleaning Limited	938.74	Cleaning
26/04/202	4	BACS	T3 Handyman Services	309.50	Repairs & Maintenance
26/04/202	4	BACS	Viking	69.51	stationery
26/04/202	4	BACS	Menzies	500.00	Professional Fees
26/04/202	4	BACS	Viking	245.97	stationery
22/04/202	4	chq 3658	Petty Cash	115.00	
			Total	21780.3 8	



Income & Expenditure Account

April 2024

	Total
Income	
Bank Interest Earned	511.55
Hire of Facilities	3,827.86
Hire of Pitches	537.76
Precept	14,108.49
Total Income	£18,985.66
Expenditure	
Asset Maintenance and Repairs	6,632.82
Miscellaneous	10.62
Office Expenses	689.51
Professional Fees	2,278.69
Property Maintenance	3,604.75
Property Services	2,114.05
Salaries	7,323.72
* Sections 137	250.00
Subscriptions	985.00
Total Expenditure	£23,889.16
Transfer to Play Area Reserve	£12,000.00
	£12,000.00

Notes

- Petty Cash Expenditure in the month £114.44
- Petty Cash Float advance in April 2024 £115.00
- Debit Authorisation – minute reference (027/23)



Parish Council

*S137 the Council in accordance with its powers under Section 137 & 139 of the LGA 1972 should incur the above expenditure which, in the opinion of the Council, is in the interests of the area of its inhabitants and will benefit them in a manner commensurate with said expenditure





Appendix 4

Crookham Village Parish Council ("The parish" or "The council")

Internal Audit Report 31 March 2024 – working papers

The parish council is required to complete the Annual Governance and Accountability Return ("AGAR") Form, part of which is the Annual Internal Audit Report. The total income of the parish is £240k in the year to 31 March 2024, and therefore the AGAR is a legal requirement.

The internal audit report is required to be completed and noted before the council approves the annual governance statement, hence a short timescale.

The internal audit report is page 3 of the AGAR and sets out a number of steps to be marked as yes, no or not covered by the auditor.

Overview and confirmation of independence

I do not live in Crookham Village parish and have no conflict of interest with any of the reporting requirements or income or expenditure of the parish. I am not a friend or colleague of any of the councillors or the RFO of the parish. I am happy that I am independent of the parish, councillors and staff.

The records continue to be maintained by Angela Sayers, the RFO of the parish, using Quickbooks, supported by well maintained paper files consisting of:-

1. CVPC audit file to 31 03 2024. This contains the AGAR and supporting information, minutes of meetings, VAT returns, P60s, bank reconciliation reports up to and including 31 03 2024, petty cash summaries for the year, summary of deposits received from parishioners, fixed asset insurance values and policies, and year end bank reconciliation plus supporting statements.
2. NatWest current account paper statements for entire year.
3. 2 folders of sales invoices for entire year to 31 03 2024. Sales income derived from pitch hire at Zebon Copse, or hall hire at either Zebon or Crookham Hall. All hire bookings subject to standard rated VAT except U3A which is a registered charity. Pitch hires now zero rated following changes in rules.
4. 4 folders of purchase invoices in date order. These show evidence of review and authorisation as necessary. The minutes referred to in point 1 above also list expenses month by month approved at each meeting.

The records allow a review of the information necessary to complete each stage of the internal audit, and the sections A to O on the internal audit report are dealt with below. Any work is based upon a reasonable sample given the size of the parish and its finances:-

2816/24/Crookham Village Parish Council Internal Audit 31 03 2024

A. Appropriate accounting records have been properly kept throughout the financial year.

Records are maintained on QuickBooks software by the RFO to a very high standard. Bank accounts are regularly reconciled, including, but by no means limited to, the year end.

Sales invoices on Quickbooks in numerical order, no unusual entries within sales listings

No debtors at year-end. See notes below regarding this point (section E).

No creditors (apart from VAT) at year end – correct as on cash basis.

All entries on QuickBooks supported by invoices and other information.

Conclusion – Yes, appropriate records properly kept throughout the year.

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was authorised and VAT was properly accounted for

The parish council complies with its financial regulations by ongoing maintenance of day to day accounting records to enable councillors at monthly meetings to oversee and authorise income and payments. The parish council website publishes these minutes which I have reviewed to confirm that all matters are reviewed and minuted as necessary. There is no indication from any of these minutes that the council has not complied with its financial regulations.

I have selected a sample of 12 random payments from the bank statements across the year and confirmed these back to invoices, authorisation and VAT position. I have taken one purchase payment from the bank statements each month at random

Date	Payee	Amount	Invoice	Authorised	VAT	Paid
April	PPL PRS	2084.16	Yes	Yes	Yes	26/04/23
May	XXXXXXXXXX	XXXXXX	Wages calc	Yes	No	26/05/23
June	Comfort	202.80	Yes	Yes	Yes	26/06/23
July	Basingstoke Energy	15896.72	Yes	Yes – referenced minutes **	Yes	26/07/23
August	Larks Tel	7790.40	Yes	Yes	Yes	25/08/23
September	Sunshine Commercials	192.68	Yes	Yes	Yes	27/09/23
October	Menzies	660.00	Yes	Yes	Yes	27/10/23
November	HMRC	669.44	Wages calc	Yes	No	28/11/23
December	A Fisk	800.00	Yes	Yes	No	21/12/23
January	Unity Bank	25000.00	No	03/07/23 minutes	No	31/12/23
February	Office depot	188.28	Yes	Yes	Yes	26/02/2024
March	Biffa Waste	235.56	Yes	Yes	Yes	26/03/2024

No issues with the above sample. I also flicked through all invoices in tracking down the above sample and no issues noted.

****Minutes seen on CVPC website**

In reviewing the bank statements I noted a transfer of £550k to reserve account on 18 April 2023. Need to confirm authority etc. This was approved by the council

Conclusion – yes, the council has complied with regulations, payments supported by invoices etc.

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

The council has a detailed risk assessment policy document as part of the parish council documents as part of its publicly available website. I have reviewed this document and am satisfied the council has assessed significant risks and how it would deal with any threats.

Conclusion – yes, this section is adequately dealt with.

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

The budget for 2023/24 was approved at a full council meeting on 6th February 2023. The budget for 2024/25 was agreed in the council meeting of February 2024. (Minutes seen)

Progress against budget is regularly monitored by way of a spreadsheet prepared by Angela, and this is reviewed by the councillors at meetings.

CVPC has adequate reserves in accordance with the council's stated policy.

Conclusion – yes, this section is adequately dealt with

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

See A above, all sales have been properly recorded and accounted for. VAT has been charged to all hirers except U3A who have not been charged VAT as a charity – this treatment has now been clarified and confirmed as correct; U3A confirm their charitable status annually. The VAT position for hire of sports pitches has changed since last year and are now zero rated.

I have confirmed that precept income has been received and properly accounted – see internal audit hand written papers.

In section A above, I have noted no trade debtors at year-end as the AGAR is on a cash basis. There are sales invoices dated 31 March 2024 (listed below), and I have checked that these amounts appear on the bank account after the year end.

Date	Invoice	Hirer	Gross	Bank
31/03/2024	5851	Sam Love	180.00	
31/03/2024	5852	BS Fleet Ltd	2170.25	02/04/2024
31/03/2024	5853	Ben Cobbett	204.00	15/05/2024
31/03/2024	5854	Busylizzie NE Hants Ltd	222.00	02/04/2024
31/03/2024	5855	Yoga Bellies Ltd	270.00	

2816/24/Crookham Village Parish Council Internal Audit 31 03 2024

31/03/2024	5856	Fleet & District U3a	711.39	15/04/2024
31/03/2024	5857	Fleet & District U3a	337.50	15/04/2024
31/03/2024	5858	Shine Dance Fitness	72.00	
31/03/2024	5859	You & Yoga	72.00	
31/03/2024	5860	Busta Groove Ltd	127.28	
31/03/2024	5861	Slimming World	368.82	03/04/2024
31/03/2024	5862	Yuki Price	108.00	08/04/2024
31/03/2024	5863	Robert Westwood	59.40	05/04/2024
31/03/2024	5864	Athletico North Camp Veterans	118.80	
31/03/2024	5865	Rugger Rascals	135.00	03/04/2024

The TB is on a cash basis, and the AGAR is expected to be completed on a cash basis. Therefore no debtors is correct. However, the above exercise does serve to add further evidence to the work being carried out by the RFO.

From next year the AGAR will be completed on an accruals basis.

Conclusion – Yes, the council has met this objective

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for

The petty cash balance never exceeded a material sum in the year, and cash withdrawals to cover cash expenses are only minimal. QuickBooks has detailed records to support cash expenses and the petty cash balance, and given the sums involved and I am happy that the council has achieved this objective.

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.

Salaries on QuickBooks for all the 5 employees have been agreed to the published P60s covering the year to 31 March 2024, with additional costs correctly confirmed as made up on employers' NI and pension costs.

Correctly, no employers allowance has been claimed as local authorities are not allowed to do so.

Journal postings of salaries on QuickBooks are correct, with net pay taken to a control account. Payments made via Future Dated Payments from NatWest which are scheduled each month and must be approved by councillors. There is clear evidence of these payments and their approval.

PAYE, NI and pension liabilities correctly posted to control accounts with liabilities settled in the same month, hence no year end liability.

Conclusion – Yes, all matters dealt with in accordance with internal control objectives

H. Asset and investments registers were complete and properly maintained

Yes, the RFO maintains such registers and these are, to my knowledge, complete and properly maintained. The council has achieved this objective.



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

Yes, the RFO completes monthly bank reconciliations using QuickBooks. At the year-end reconciliation there were no outstanding items.

Conclusion – yes, the council has achieved this objective.

J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Because the RFO utilises QuickBooks for any reports, and the software has been subject to the review points set out above, I am happy to conclude that the council meets this objective.

K. If the authority exempted itself etc

This point is not/applicable

L. The authority published the required information on its website up to date at the time of the internal audit in accordance with the relevant legislation

Yes, the website contains up to date information, and the council has met this objective.

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 & Audit regulations.

Yes, the council has achieved this objective. Published June 2023

N. The authority has complied with the publication requirements for 2022/23 AGAR

Yes, the authority has complied with this

O. (For Local Councils Only)

Not applicable

Appendix 5

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

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

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

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

03/06/2024

and recorded as minute reference:

102/24(III)a

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

Chair

Clerk

ENTER PUBLIC ADDRESS www.crookhamvillage.org.uk PAGE ADDRESS

Appendix 6

Section 2 – Accounting Statements 2023/24 for

Crookham Village Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	452,660	464,871	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	139,698	148,902	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	66,299	90,920	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	66,600	76,701	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	127,186	135,433	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	464,871	492,559	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	465,108	492,407	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	2,277,248	2,710,054	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

03/06/2024.

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

03/06/2024

as recorded in minute reference:

102/24 (iii' b)

Signed by Chair of the meeting where the Accounting Statement

Appendix 7

Name of Smaller authority: Crookham Village Parish Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 26 and 27

The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement Wednesday 5th June 2024 (a) 2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to: (b) Angela Sayers (RFO) email admin@crookhamvillage.org.uk Parish telephone number – 01252 810568 Parish Address – Daegmarsfield Farm, Church Lane, Dogmersfield RG27 8SZ commencing on (c) Thursday 6th June 2024 and ending on (d) Wednesday 17th July 2024 3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk 5. This announcement is made by (e) Angela Sayers (Responsible Finance Officer)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

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

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

The right to inspect the accounting records

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

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 3-14 July 2023 for 2022-23 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

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

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

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

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or

anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

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

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

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

A final word

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

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

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