



The Oakwood Centre, Headley Road, Woodley, Berkshire, RG5 4JZ
www.woodley.gov.uk

To: **ALL MEMBERS OF THE COUNCIL**

YOU ARE HEREBY SUMMONED to attend an Extraordinary Meeting of Woodley Town Council at 8:00pm on Tuesday 21 July 2020. This will be a virtual meeting, as authorised by the Coronavirus Act (2020), Section 78.

Deborah Mander
Town Clerk

A G E N D A

1. **APOLOGIES**

2. **DECLARATIONS OF INTEREST**

To receive any declarations of interest from Members.

3. **2019/20 YEAR END**

To note the 2019/20 year end outturn figures, in summary and by committee.
(Appendix 3)

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4. **FINANCIAL STATEMENTS AND ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2019/20**

Please note that the documents for this agenda item are enclosed separately in the Financial Statements and Annual Governance and Accountability Return 2019/20 Appendix.

- a) To approve the Financial Statements for 2019/20 and authorise the signing of the statements by the Mayor and the Town Clerk.

Appendix
Pages
1 - 12

The Financial Statements have been prepared as supporting accounting working papers to the Accounting Statements as set out in Section 2 of the Annual Governance and Accountability Return.

- b) (i) To receive and note the interim internal audit report for the period from November 2019 to February 2020. **(Appendix 4b(i))** Page 7
- (ii) To receive and note the Annual Internal Audit Report (as set out in the Annual Governance and Accountability Return 2019/20). Appendix Page 15
- c) To approve the Annual Governance Statement for 2019/20 as set out in Section 1 of the Annual Governance and Accountability Return, and authorise the signing of the document by the Mayor and the Town Clerk. Appendix Page 16
- Supporting information to the Annual Internal Audit Report and Annual Governance Statement is provided. Appendix Pages 19 – 23
- d) To approve the Accounting Statements for 2019/20, as set out in Section 2 of the Annual Governance and Accountability Return, and authorise the signing of the statements by the Mayor. Appendix Page 17
- Attached for Members' information is an explanation of the variances, which has been prepared for the external audit. Appendix Pages 25 - 26
5. **SECTION 106 FUNDING**
To consider **Report No. FC 3/20**. Page 12

BUDGET SUMMARY 2019/20

	<u>2018/19</u>	<u>2019/20</u>	<u>2019/20</u>	<u>Actual</u>
	Actual	Budget	Revised Budget Estimates	2019/20
REVENUE EXPENDITURE				
Strategy & Resources	841212	879995	892491	915531
Leisure Services	623848	657440	648450	713060
Planning & Community	31662	31581	31581	31581
	1496722	1569016	1572522	1660172
INCOME				
Strategy & Resources	229237	237734	243611	360812
Leisure Services	497799	478908	534913	615756
Community Infrastructure Levy (CIL)			43221	43221
	727036	716642	821745	1019789
NET REVENUE EXPENDITURE	769686	852374	750777	640383
CAPITAL & PROJECT EXPENDITURE				
Strategy & Resources	45000	45000	45000	45000
Capital Programme				
Capital & Projects	262427	271610	271610	361307
CIL			43221	38288
	307427	316610	359831	444595
TOTAL NET EXPENDITURE	1077113	1168984	1110608	1084978
Financed as follows				
Precept Support Grant (from WBC)	17288	8644	8644	8644
Precept	1101119	1123528	1123528	1123528
Precept and grant funding	1118407	1132172	1132172	1132172
Funds to (-) or from (+) Council's general reserve (a minus figure shows contribution to reserves)	-41294	36812	-21564	-47194
TOTAL NET FUNDING	1118407	1132172	1132172	1132172
	TAX BASE	10318.8	10528.8	10528.8
	£ Band D pa	106.71	106.71	106.71
RESERVES - General Reserve				
General Reserve at 1st April	485587	467017	467017	467017
2018/19 Utility V £12,170	-12170			
Transfer to Building & Facilities Fund	-50000			
2018/9 Additional funds to Mayoral regalia EMR	-1850			
Funds held BLC fuel costs not billed-released to general reserve	4156			
Purchase of Malone Park			-10000	-10000
General reserve at 31st March	467017	430205	478581	504214

STRATEGY AND RESOURCES COMMITTEE - BUDGET SUMMARY 2019/21

Expenditure					
		Actual	Estimate	Revised Est	Actual
		2018/19	2019/20	2019/20	
Code	Description				
	Central Costs	219065	244102	252614	232512
	Democratic Costs	56619	52535	61054	60719
	Corporate Management	312492	345240	342338	342904
	Capital Projects	45000	45000	45000	45000
	Grants -Section 137	16573	17000	17450	17000
	Oakwood Centre	178929	167478	169751	168795
	Maintenance HQ	5708	5100	3800	3834
	Woodley Town Centre Man Init	51826	48540	45484	89767
	Capital and Projects	262427	271610	271610	361307
Total		1148639	1196605	1209101	1321838
Income					
		Actual	Estimate	Revised Est	Actual
		2018/19	2019/20	2019/20	
Code	Description				
	Central Costs	7631	9205	8454	8655
	Democratic Costs	0	0	1891	2094
	Corporate Management	9302	9180	9480	9499
	Capital Projects	0	0	0	0
	Grants -Section 137	0	0	0	0
	Oakwood Centre	159242	171349	165302	161390
	Maintenance HQ	1232	0	0	0
	Woodley Town Centre Man Init	64463	61000	58484	89774
	Capital and Projects	0	0	0	89400
Total		241870	250734	243611	360812
Net		906769	945871	965490	961026

LEISURE SERVICES COMMITTEE - BUDGET SUMMARY 2019/20

Expenditure					
		Actual	Estimate	Revised Est	Actual
		2018/19	2019/20	2019/20	2019/20
Code	Description				
201	Woodford Park Leisure Centre	368253	383381	385092	375540
401	Grounds Maintenance-Depot	31491	31126	31401	29888
402	Football	18630	21743	21945	20831
403	Cricket	10205	11647	12102	11946
404	Bowling Green	13734	13993	14998	14019
405	Woodford Park	33003	34757	34766	46019
406	Memorial Ground	9183	10017	9530	9275
407	Garden of Remembrance	9688	8575	7097	6866
408	Play Areas /Open Spaces	12958	15280	12732	12533
501	Coronation Hall	29114	29000	28012	28275
502	Chapel Hall	21369	20165	20299	21872
601	Allotments	24562	19399	19833	19035
602	Amenities	4407	6571	5398	4221
603	Events	10013	12503	9529	8039
604	Public toilet	0	10718	7814	78899
608	Youth services	27048	28565	27902	25802
Total		623658	657440	648450	713060
Income					
		Actual	Estimate	Revised Est	Actual
		2018/19	2019/20	2019/20	2019/20
Code	Description				
201	Woodford Park Leisure Centre	392016	372279	426067	435687
401	Grounds Maintenance-Depot	332	500	500	410
402	Football	5947	5075	6559	8640
403	Cricket	3441	2455	2506	2572
404	Bowling Green	7280	7919	8023	7639
405	Woodford Park	6730	6750	7784	7784
406	Memorial Ground	115	118	236	236
407	Garden of Remembrance	1266	1100	520	480
408	Play Areas /Open Spaces	0	0	0	0
501	Coronation Hall	34419	34000	35000	34447
502	Chapel Hall	34213	35000	34000	31977
601	Allotments	12040	12252	13268	13424
602	Amenities	0	0	0	0
603	Events	0	0	0	0
604	Public toilet	0	1460	450	72460
608	Youth services	0	0	0	0
Total		497799	478908	534913	615756
Net		125859	178532	113537	97304

PLANNING & COMMUNITY COMMITTEE BUDGET SUMMARY

PLANNING & COMMUNITY COMMITTEE BUDGET SUMMARY				
Expenditure		Actual	Estimate	Revised Est
		2018/19	2019/20	2019/20
Code	Description			
	Grants and Service Level	31662	31581	31581
	Agreements			
Total		31662	31581	31581
Income		Actual	Estimate	Revised Est
		2018/19	2019/20	2019/20
Code	Description			
Total		0	0	0
Net		31662	31581	31581



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9 March, 2020

The Town Clerk

Woodley Town Council

The Oakwood Centre,

Headley Road, Woodley,

Berkshire,

RG5 4JZ

Dear Deborah

Interim Internal Audit Report

Woodley Town Council – November 2019 to February 2020

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, considering public sector internal auditing standards or guidance.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2019-20 Annual Governance and Accounts Return.

We have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2019
- The Accounts and Audit (England) Regulations 2015 (as amended).

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Background

A first interim internal audit visit was carried out on the 19/20 November 2019. An interim report from this visit highlighted some good practice points and matters to be brought to the attention of the Council.

This second visit has checked that the good practice points continue to be used by the Council. At this visit we agreed to test other areas of the Council’s activities.

The Council is a sole managing trustee.

It is proper practice for the Council to comply with the Local Government Transparency Code 2015.

The Council’s accounting records are maintained on RBS Omega Software.

In discussion with the Town Clerk it was noted that the increase in Community Infrastructure Levy (CIL) income through 2019/2020 will continue in to the 2020/2021 financial year. It is noted that as part of the approved Treasury Management Policy the Clerk is carrying out due diligence to find additional banking facilities to deposit future monies to spread the risk to the Council and to seek investment accounts to maximise the Council income.

Internal audit checks

We have undertaken a series of audit tests on the Council’s financial records, vouchers, documents, Minutes, policies, procedures and insurance documentation to ascertain the efficiency and effectiveness of the Town Council’s internal control framework. This internal audit report is based on the audit testing carried out at the visit.

During this visit we checked the following:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Petty Cash
- Income and expenditure
- Woodford Park Leisure Centre income
- VAT claims
- Asset Register
- Risk Assessment

Findings

Details of good practice noted, our recommendations and other matters to be brought to the Council’s attention are set out below.

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Good practice

- The Council continues to maintain its books and records on RBS Omega software
- The Clerk is aware of the requirements of GDPR
- The Council is registered with the ICO
- Details of total payments authorised at meetings are recorded in the Minutes
- All records continue to be up to date and easy to follow
- Income is receipted, recorded, banked and entered in the financial ledger on a regular basis
- The budgeting process continues to be monitored throughout the year
- Bank reconciliations continue to be carried out promptly each month and were accurate
- The Strategy and Resources Committee continue to take an active scrutiny role
- VAT reimbursement claims continue to be made regularly
- Action has been taken, or is underway on all the recommendations in the last internal audit report

Recommendations

Risk Management Policy

The Risk Management Strategy agreed at the February 2020 Council meeting should be posted on the Council website to ensure the requirements of the Transparency Code Regulations 2015 are met.

Other matters to be brought to the Council's attention

- A spot check visit took place on Wednesday 04 March 2020 in the presence of the Finance Officer at Woodford Park to ensure that the cash collection procedures in operation were sound. We checked the cashier till to agree that the daily takings tallied with the till report for the time of day when the till was read. We confirmed that the information was correctly recorded and we checked the totals held for cash floats and petty cash held on site.
- The Deputy Town Clerk has updated the Contract information held on Suppliers and Contractors shown on the Town Council Website to ensure that compliance with the Transparency Code 2015 is maintained.
- It is noted that the Town Clerk continues to review Financial Regulations and Standing Orders. They will be adapted from the NALC template versions to ensure that they are fit for purpose to ensure that they reflect the operations in practice by the Town Council. The Financial Regulations should be ready at the beginning of 2020/2021. The Standing Orders will be ready later in 2020/2021.
- The issues relating to Malone Park have now been resolved with Wokingham Borough Council and the Town Council but there are some legal and administrative points still to be cleared in the agreement before taking ownership of the Park.

- The Finance Officer continues to explore the options available so that sales invoice information can be cross-referenced to income received on the Woodford Park Leisure Centre daily takings sheet. Once implemented this will allow the Finance Officer to post details of sales invoices in the financial ledger on the Omega system and these will remain pending to clear until the income is shown on the bank statement. It is intended to implement this enhancement in control in 2020/2021.
- The Council will be taking over the responsibility for the Woodley Town Centre Management Initiative (WTCMI) from the 1 April 2020. Sufficient due diligence has been carried out to ensure the budget provision for 2020/2021 provides for a balanced budget effect and that the transfer of reserves held by the WTCM committee will be transferred to the Town Council and held as earmarked reserves as at 31 March 2020.
- The Town Clerk and Finance Officer will also ensure that the Asset Register is correct as at the 31 March 2020 to ensure that the details of all new purchases have been recorded and to ensure these can be accounted for when completing Box 9 of the Accounting Statements on the AGAR 2019/2020.
- We are pleased to report that the Council has reviewed its risks for 2019/20 at its February 2020 meeting. This action has ensured that the Council can answer “Yes” to assertion 5 on the 2019/20 Annual Governance and Accountability Return (AGAR) Governance Statement and we are able to answer “Yes” on the Annual Internal Audit Report on the AGAR objective C to confirm that the risks have been reviewed during the financial year.
- The Website Accessibility Regulations 2018 will need to be considered to ensure that Town Council can comply with the regulations for existing websites by the 23 September 2020. It is suggested that the Council should consider if this may affect the budget planning for 2020/2021. Information has already been sent to the Town Clerk on the advice provided from the Society of Local Council Clerks on the Internal Audit email dated 5 December 2019.
- The 2019/2020 AGAR Internal Audit Report will require the Internal Auditor to check the Council has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations during 2019/2020. This will include the Internal Auditor being shown evidence that the posting of the notice on the website was done at least one clear day before the 30-working day period begins. The Internal Auditor will complete “Not Covered” on the Internal Audit Report on the AGAR if the evidence of the posting date is not available.

Conclusion

Based on the tests we have carried out at this interim internal audit visit, in our view, the internal control procedures in operation are good to meet the needs of Woodley Town Council except where a recommendation has been made in this report.

Next visit

The next internal audit visit has been arranged for 5 June 2020.

At this visit detailed checks will be carried out on:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Petty Cash
- Income and expenditure
- VAT claims
- Asset Register
- End of Year Procedures

Next Steps

This report should be noted and taken to the next meeting of the Strategy and Resources Committee.

They should decide what action will be taken on the recommendations we have made.

Tim Light FMAAT
Internal auditor

Woodley Town Council

SECTION 106 FUNDING

REPORT OF THE DEPUTY TOWN CLERK

Purpose of Report

To advise Members of currently available Section 106 developers funding and propose that the Town Council request this available funding be transferred to the Town Council, and that a portion of this funding be allocated to the Town Centre Community Garden project.

Background

Wokingham Borough Council is currently holding approximately £28,000 Section 106 funding for projects in Woodley. This is from developers contributions relating to the Sandford Farm development. Previous Town Council projects funded from the Sandford Farm development include the civic space/war memorial and the public toilet in the town centre.

It is proposed that the town council request the transfer of the available Section 106 funding for Woodley projects (£28,000) to the Town Council.

Community Garden

Wokingham Borough Council has completed work on the construction of a walled garden in the town centre to address the issues of tree root damaged paving, which had made the area unsafe for pedestrians. The garden provides a solution that retains the mature trees and adds a new feature to the town centre.

It is proposed that £15,000 of the available Section 106 funding be allocated to provide the following additions in relation to the Community Garden project;

- Seating £8,000
- Plants and materials £3,000
- Notice/information boards £2,700
- Weed control membrane & bark chip £1,300

The exact type and location of the seating is being considered. The proposed notice boards would be similar in design to those in Woodford Park, with an interpretation map of the town centre and current information for visitors. Planting would initially be an attractive mix of drought resistant, low maintenance plants at different heights and textures to provide year round interest and colour. The Town Council's grounds team would prepare and plant the garden initially.

Community and volunteers

Officers are looking at opportunities for volunteer involvement in the maintenance and different uses of the garden going forwards. Various suggestions for use have been received and it is hoped that this can be developed to include community groups, schools and individuals.

Recommendations:

- ◆ **That Members approve the request for the transfer of all available Section 106 funding for Woodley projects to the Town Council.**
- ◆ **That Members approve the allocation of £15,000 of this funding towards the Town Centre Community Garden project as set out in the report.**