Shinfield Parish Council

Clerk: Bruce Winton
Shinfield Parish Hall
School Green
Shinfield
Reading
RG2 9EH
Tel: (0118) 988 8220
E-mail: clerk@shinfieldparish.gov.uk
www.shinfieldparish.gov.uk

To all members of the Finance and General Purposes Committee

Notice is hereby given, and you are summoned to attend a meeting of the Finance and General Purposes Committee on Wednesday 17th June 2026 at School Green Centre, at 19.30

Bruce Winton, Clerk
12th June 2026

Members: N Boyer, L James (Ch), B Johnson, Z Matic, I Montgomery, D Peer, A Pollock

Agenda

33. Confirmation of Chair of Committee

33.1 To **CONFIRM** Cllr James, Vice-Chair of Council as Chair of the Finance & General Purposes Committee for 2026/27

33.2 To **SIGN A DECLARATION** of acceptance of office as Chair of the Committee

34. Election of Vice-Chair of Committee

34.1 To **RECEIVE** and **CONSIDER** nominations for the election of Vice-Chair for 2026/27

34.2 To **ELECT** the Vice-Chair for 2026/27

34.3 To **SIGN A DECLARATION** of acceptance of office as Vice-Chair of the committee

35. Public Questions

35.1 To **RECEIVE** and **CONSIDER** public questions.

36. Apologies and declarations of members' interests

36.1 To **RECEIVE** and **CONSIDER** approval of apologies for absence

36.2 To **RECEIVE** members' declarations of interest and Related Person Interests

37. Minutes of the meeting on 15th April 2026

37.1 To **APPROVE** the minutes of the Finance and General Purposes Committee meeting. On 15th April 2026 as a correct record of the meeting*

37.2 To **CONSIDER** matters arising from the meeting on 15th April 2026

38. Annual Accounts and Annual Governance and Accountability Return for Year Ending 31st March 2026

38.1 To **RECEIVE** and **NOTE** the report from the Internal Auditor*

38.2 To **RECEIVE** and **NOTE** the notes to the Financial Statements for the year ended 31 March 2026*

38.3 To **RECEIVE** and **CONSIDER** Section 1 – Annual Governance Statement 2025/26* and recommend to Full Council

38.4 To **RECEIVE** and **CONSIDER** Section 2 – Accounting Statements 2025/26* and recommend to Full Council

38.5 To **NOTE** the Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return - Exercise of Public Rights for accounts, year ended 31st March 2026*

38.6 To **RECEIVE** and **CONSIDER** the reappointment of Claire Connell as Internal Auditor for 2026/27

38.7 To **RECEIVE** and **CONSIDER** the draft IT Policy for the council*

39. Terms of Reference

39.1 To **RECEIVE** and **CONSIDER** the Terms of Reference of the Finance & General Purposes Committee for 2026/27*

40. Risk Register

40.1 To **RECEIVE** and **CONSIDER** a verbal update from the Clerk on the Shinfield Parish Council Risk Register

41. Financial reports

41.1 To **RECEIVE** and **NOTE** a report on the bank reconciliation as at 31st May 2026 (to be provided at the meeting)

41.2 To **RECEIVE** and **CONSIDER** a verbal update on current financial position for Financial Year 2026/27

42. Financial Reserves and CIL

42.1 To **RECEIVE** and **NOTE** an update on CIL*

42.2 To **RECEIVE** and **NOTE** an update on Reserves*

42.3 To **RECEIVE** and N**OTE** a verbal update on the Long Term Maintenance Reserve

43. Capital Grant to Shinfield Players Theatre

43.1 To **RECEIVE** and **CONSIDER** a request by Shinfield Players Theatre a request to vary a grant of £20,000 approved in November 2023 for new dressing rooms to be used instead on essential foundation repairs.

44. Requests for use of CIL and Maintenance Reserve funds

44.1 To **RECEIVE** and **CONSIDER** the following requests to use CIL funds and recommend same to Full Council

44.1.1 To fund an electric tricycle up to the value of £4,000+VAT (From Facilities)

44.1.2 To fund the purchase of new noticeboards at Frensham Green and High Copse Pavilion up to the value of £2,500+VAT (From Facilities)

44.1.3 To fund the procurement of two picnic benches for a kickabout area adjacent to the football pitches at High Copse Pavilion up to the value of £4,000+VAT (From Facilities)

44.1.4 POTENTIAL funding of awning for café patio up to value of £10,000+VAT (From Facilities)

44.2 To **RECEIVE** and **CONSIDER** the following requests to use General Reserve funds and recommend same to Full Council

44.2.1 To fund renewal of the Neighbourhood Plan up to a cost of £12,000+VAT

44.3 To **RECEIVE** and **CONSIDER** the use of the Long-Term Maintenance Reserve up to £25,000+VAT for:

44.3.1 The redecoration of Pound Green Room at School Green Centre (including Yeoman Shield)

44.3.2 The refurbishment of Three Mile Cross Room (including replacing storage cupboards) and

44.3.3 Redecoration of corridors

45. VAT Advice and Business Rates Appeal

45.1 To **RECEIVE** and **CONSIDER** an update from the Finance Manager regarding seeking VAT advice and potential costs

45.2 To **RECEIVE** and **CONSIDER** the potential costs and commission associated with appealing Business Rates valuation for all council venues*

46. Land Issues

46.1 To **RECEIVE** and **CONSIDER** a verbal update on the following items

46.1.1 Land Registrations including list of properties

46.1.2 Lease of Ryeish playing fields and Deardon Way Fields

46.1.3 Ryeish Green Pavilion

46.1.4 Parish Hall Lease

46.1.5 Assets of Community Value

46.1.6 Millworth Lane

47. Live Project Teams

47.1 To **RECEIVE** and **CONSIDER** a summary of the current position of live project teams/working parties*

48. Renewable Energy Project

48.1 To **RECEIVE** and **CONSIDER** a verbal update from the Clerk following approval from Full Council to proceed with PV panels for Manor Ground and School Green Centre in 2026

48.2 To **RECEIVE** and **NOTE** the process of negotiating revised electricity rates for the council's buildings**

49. Dates of future Meetings

49.1 To **NOTE** the date of the next scheduled meeting which is 14th October 2026

* Paper attached/** Paper to follow

Clerk: Bruce Winton
School Green Centre
School Green
Reading
Berkshire
RG2 9EH
Tel: (0118) 988 8220
E-mail:
clerk@shinfieldparish.gov.uk
www.shinfieldparish.gov.uk

Minutes of a meeting of Finance & General Purposes Committee Held on Wednesday 15th April 2026 At School Green Centre commencing at 19.30

Present: Cllrs N Boyer, L James (Chair), B Johnson, N Masseron, Z Matic (to 19.9), I Montgomery & A Pollock

Also attending:
C Bowler, H Pollock, & J Rance (to 19.4)

Attending: B Winton (Clerk),
J Mason (Finance Manager)

26/FGP/17 **Public Questions**

17.1 There were no public questions.

26/FGP/18 **Apologies and declarations of Members' Interest**

18.1 Approval of apologies for absence.

Apologies from committee members had been received from Cllr Peer
Apologies were also received from Cllr Hoyle

2.2 There were no declarations of members' interests or related person interests.

26/FGP/19 **Update on council financial position, context and future income streams for sports venues**

19.1 **Update on the financial position for High Copse, Manor Ground and Millworth Lane sports venues**

Cllr James set out the background and current position looking at original budgets and forecasts of outturn. This included actual outturn for 2025/26 including significant variations and looking ahead to 2026/27 and beyond. Members were given time to ask all questions they had, and these were answered as fully as possible.

Key points to note were as follows:

High Copse

- Pitch hire affected by the delay in having the pitches handed over to the council (reduced income and also expenditure)
- In addition to the dementia care group, we now have FOUR long-term evening hirers
- Overall Pitch Maintenance is exactly as projected when presented to Full Council in December 2024 when deciding to take on the lease
- Business Rates were initially modelled on what we were paying for The Manor Ground but are significantly higher than budgeted for 2025/26 9 (up £11.7k)
- Utilities were again based on the Manor Ground but (Electricity up £18k, Gas Up £5.2k and Water UP £3.5k - £25.7k in total). The energy audits have shown that the PV panels were not actually configured to feed into the building consumption – this is an expected £12.5k saving for this. Some energy savings were taken into the 2026/27 budgets but not the amounts that have been identified.

The Manor Ground

- Income is benefitting from one long-term hirer. The 2025/26 budget only expected a token amount of income as the venue does not lend itself to casual hirers due to manual shutters and we did not presume a long-term hirer. We are seeking information about how long we can expect the hire arrangement to continue.

Millworth Lane

- Income and expenditure hugely affected by what happens or doesn't happen with the refurbishment project. In January 2025 the budget approved assumed income for 2025/26 and 2026/27. The budget for 2026/27 set in January 2026 removed any elements for post refurbishment for that financial year.
- There is no football income as part of an agreement reached in 2020 with Shinfield Rangers that they would refurbish the pitches through part funding from Football Foundation. The Football Foundation funding tapered over the six years of the agreement reducing to £500 for 2026 (the last year) and SRFC cover the remainder of the costs.
- There is no cricket income as the cricket club have not played there since moving to the Manor Ground in 2024
- There has been no tennis club rent as this was awaiting the installation of the toilets, and any rent is expected to include an element for repaying the toilets. Negotiations are underway included for past years.
- The total spent on the toilets was £42.8k including the unit itself, underpinnings and delivery & installation
- To date we have spent £41.5k on professional fees including the preparation of drawings, detailed costings and planning application in respect of the refurbishment of the site.

Cllr Pollock asked if we could:

- Establish the finances relating to the 3G pitch at Ryeish Sports Hub
- Establish information regarding membership numbers of the Shinfield tennis club

There was also a need to continue to work on reducing utility costs and water bills.

19.2 **Current position regarding Millworth Lane refurbishment and High Copse future development**

Cllr Johnson provided a presentation on the overall sports strategy for the parish including plans for Millworth Lane. The presentation covered the need to identify alternative pitch provision for any football pitch lost at Millworth Lane and this is why a 3G alternative was being explored at High Copse.

The Clerk advised that the current approved budget for Millworth Lane including a contribution to 3G at High Copse was £1,500,000 approved in April 2025. This included £400,000 for 3G with the balance from a Football Foundation grant.

Members **NOTED** the update from Cllr Johnson.

19.3 **Update on Ryeish Green Pavilion Working Party**

Cllr Masseron gave an update on the progress of the Working Party and confirmed that it was still on track to present to F&GP in June and then to Full Council.

19.4 **CIL Update**

Cllr James led members though the current position regarding CIL including total receipts to date or anticipated, the projects completed and those projects which have had funds allocated to them. Currently we have overcommitted (in principle) by £363k.

A further £1.6m was the estimate of CIL from the two developments approved by WBC in March.

Members **NOTED** the report.

Cllr Rance left the meeting

19.5 **Reserves Update**

The General Reserve reduced by £80.5k during 2025/26 to cover shortfalls in the final outturn for the year

- Parish Council Admin +£13k
- Manor Ground (£14k)
- High Copse (£44k)
- Café (£38k)

Members **NOTED** the report which covered all earmarked reserves.

19.6 **Potential resurfacing of Millworth Lane roadway**

Cllr James advised that this has been an ongoing issue for many years with no-one claiming ownership of the lane. He advised that the council would try and find a way to resolve this in a manner that is affordable now an in the future. This would include discussions with the University of Reading.

19.7 **VAT advice on the treatment for High Copse Pavilion and Millworth Lane when refurbishment starts**

It was agreed that VAT advice would be sought on this subject. An initial quote for £500 had been received. Cllr A Pollock may be able to advise on suitable companies to provide the required advice.

ACTION – Finance Manager to source VAT advice on the treatment for High Copse Pavilion and Millworth Lane when refurbishment starts

19.8 **Specialist advice on whether to challenge the rateable value for High Copse**

It was agreed that a quote should be obtained for specialist advice on whether to challenge the rateable value for High Copse.

ACTION – Finance Manager to obtain a quote for specialist advice on whether to challenge the rateable value for High Copse

19.9 **Update on Long-Term Maintenance Plan**

The Clerk advised that this was a work in progress with the next phase to refine cost estimates and expected time scales. When completed the updated version will be presented to the committee.

ACTION – Clerk and Finance Manager to refine the Long-Term Maintenance Plan and report back to Finance & General Purposes Committee

Cllr Matic left the meeting

26/FGP/20 **Minutes of the Previous Meeting**

20.1 The minutes of the committee meeting of 18th February 2026 were approved as a correct record and signed by Cllr James as Chairman of the Committee

Proposed: Cllr Boyer
Seconded: Cllr Johnson
Approved: Unanimously

20.2 **Actions and Matters Arising**

25/FGP/45.1 Clerk to arrange a follow up meeting with WBC Finance Officers regarding parish council involvement in future S106 agreements

This had not yet been arranged.

ACTION – Clerk to arrange a follow up meeting with WBC Finance Officers regarding parish council involvement in future S106 agreements

25/FGP/72.6 Clerk to confirm arrangements for the relocation of recycling bins at School Green with WBC

The Clerk had a site visit today with WBC 's Recycling Officer to discuss the details of the relocation. The WBC officer would confirm the proposed arrangement worked for the waste company and then we would be able to progress with the work.

25/FGP/74.2 Clerk to arrange IT Working Party Meeting

This has not been progressed

ACTION – Clerk to arrange IT Working Party Meeting

25/FGP/75.1.2 Clerk to follow up with SPC's solicitor regarding reciprocal leases for Deardon Orchard and Ryeish Playing Fields

This was still with the various solicitors

ACTION – Clerk to expedite the reciprocal leases for Deardon Orchard and Ryeish Playing Fields

25/FGP/75.1.5 Clerk to follow up with SPC's solicitor the extinguishing of the Parish Hall Lease

This was still in progress

ACTION - Clerk to follow up with SPC's solicitor the extinguishing of the Parish Hall Lease

25/FGP/75.1.6 Clerk to follow up on Assets of Community Value

Applications had been submitted for the Manor Ground and High Copse Pavilion, and the Clerk would advise when he was informed of the outcome of the applications.

26/FGP/2.2 Clerk to refer the potential breach of the code of conduct to WBC's Monitoring Officer

This had been done and there would be no further action taken.

26/FGP/5.2 Finance Manager to include notice period and interest rates with future bank reconciliations

This had been done.

26/FGP/5.2 Finance Manager to arrange funds £200,000 to a 95-day notice account to obtain a better rate of interest

This had been done.

26/FGP/6.1 Clerk to include in CIL projection an element for renewal of the Neighbourhood Development Plan

No provision has been made at this time pending a decision on the scope and scale of any renewal of the Neighbourhood Development Plan

26/FGP/6.3 Clerk and Facilities Manager to develop a more refined version of the Long-Term Maintenance Plan

This had been discussed earlier in the meeting.

26/FGP/7.1 Clerk to add the draft Financial Regulations as an agenda item for the April Finance & General Purposes Committee meeting.

This was on the agenda at Item 25.1

26/FGP/7.2 Clerk to strike out Recommendation 2 of proposed updates to Standing Orders

This had been done.

26/FGP/7.2 Clerk to add the amended recommendations on updates to the Standing Orders to the agenda for Full Council.

This has been done and the recommendations adopted.

26/FGP/7.2 Clerk to add the ratification of councillors to committees to the agenda for Full Council

This had been done and adopted.

26/FGP/8.2 Clerk to remove the recurring item "Any areas of land potentially suitable for acquisition" from the agenda for future meetings.

This had been done.

26/FGP/9.3 Clerk and Facilities Manager to follow up repairs to the School Green Fire Doors

The immediate concern regarding Pound Green corridor had been addressed subject to some final adjustment to the door. The Facilities Manager was still waiting for more information on the other fire doors within the School Green Centre and would report to Facilities with more information.

ACTION - Clerk and Facilities Manager to follow up repairs to the School Green Fire Doors

26/FGP/14.1 Clerk to report back on Energy inspections of council buildings

This was on the agenda at Item 30.1

26/FGP/21 **Risk Register**

21.1 An update on the Shinfield Parish Council Risk Register

The Clerk had circulated the current version of the Risk Register and invited any questions regarding its contents.

The Clerk reminded members that there was a standing item on the Annual (May) Council Meeting to ensure that the council met its obligation to formally review the risk register annually.

Members **NOTED** the update.

26/FGP/22 **Cost Apportionment**

22.1 The Finance Manager introduced an initial piece of work that apportioned the costs of support services to specific buildings or activities to attempt to identify their true costs.

Members thanked the Finance Manager for her work on this subject.

26/FGP/23 **Interim Audit Report**

23.1 The Internal Audit report had highlighted that the notice of conclusion had been published after the required deadline. Some work was still required to complete the new assertion covering digital and data compliance.

Members **NOTED** the report.

26/FGP/24 **Financial Reports**

24.1 Bookings Report

A Booking Report to 31st March 2026. This now includes pitch income, and this will be reported going forward as well as room hire at Manor and High Copse. The figures in the report at VAT Inclusive.

School Green Centre – Slightly up on its income target for the year at £145.1k (up £1.1k/0.8%)
Spencers Wood Pavilion – Up on its income target for the year at £54.4k (up £3.4k/6.7%)
High Copse Pavilion – Up on its income target for the year at £28.3k (up £2.5k/9.7%)
High Copse Pitches – Down on its income target for the year at £10.1 (down £20.7k/67.2%)
Manor Ground Pavilion – Up on its income target for the year at £7.4k (up £7.1k/2,466.7%)
Manor Ground Pitches – Up on its income target for the year at £12.3k (up £2.6k/26.8%)

Members **NOTED** the report.

24.2 Bank Reconciliations at 31st March 2026

The Chair of the committee confirmed that he had reviewed the bank reconciliations as at the end of March 2026 on 14th April 2026 and that all was in order. A copy of the signed reconciliation was presented to members. The Clerk advised that the interest rates and notice periods were included as had been requested at the last meeting.

Members **NOTED** the report.

24.3 Forecast of outturn position as at 31st March 2026

This had been covered under previous items on the agenda.

26/FGP/25 **Corporate Governance Working Party**

25.1 Financial Procedures

The draft procedures had been arrived at starting from the NALC Model and through various meetings of the Working Party. Cllr A Pollock had then subsequently reviewed the draft document.

Members agreed to recommend the draft document to Full Council subject to the following changes:

- 1.7 – This section should revert to the wording provided in the NALC Model
- 3.13 – The wording should be amended to read "Councillors should report matters of financial concern in the first instance to the RFO. If the RFO is implicated in any concern, the report should be to the Chair of Finance & General Purposes Committee or to the Chair of the Council. If none of the above are able to resolve the concern the matter should be raised with the internal or external auditors."
- 13.9 – An additional sentence to be added to read "Any invoices in dispute for three months or more shall also be similarly reported."

Proposed: Cllr A Pollock
Seconded: Cllr Boyer
Approved: Unanimously

ACTION – Cllr Masseron to update the draft document

ACTION – Clerk to include in agenda and papers for Full Council on 22nd April

25.2 Proposed Changes to Standing Orders

Cllr Boyer had proposed two amendments to the Standing Orders as follows:

25.2.1 – To revert to one Vice-Chair for the Council

Proposed: Cllr Boyer
Seconded: Cllr Johnson
Approved: Majority

ACTION – Clerk to add to Full Council Agenda

25.2.2 – To remove the Chair's Allowance

Proposed: Cllr Boyer
Seconded: Cllr A Pollock
Approved: Unanimously

ACTION – Clerk to add to Full Council Agenda

25.3 Debit Card for the Finance Manager

The Finance Manager advised that the closure of the Lloyds branch in Woodley meant that there was no convenient bank branch to travel to and this created difficulty in drawing down petty cash. It was proposed that issuing the Finance Manager with a debit card would allow her to withdraw cash as required locally.

It was agreed that the Finance Manager should obtain a debit card

Proposed: Cllr A Pollock
Seconded: Cllr Johnson
Approved: Unanimously

ACTION – Finance Manager to obtain a debit card for the purposes of drawing petty cash

26/FGP/26 **Land Issues**

26.1 The Clerk provide an update as follows:

26.1.1 – **Land Registration**.
There were no updates on the Land Registrations

26.1.2 – **Leases for Ryeish Playing Fields and Deardon Way Fields**. The Clerk would expedite this matter

26.1.3 – **Extinguishing of Parish Hall Lease**. There was no update on this matter.

26.1.4 – **Assets of Community Value.** This had been covered earlier in the meeting.

26.1.5 – **Millworth Lane Purchase**. The Chair advised that the University of Reading had given an indication that they would be prepared to allow the council to buy the land at Millworth Lane.

26/FGP/27 **Live Project Teams**

27.1 A summary of the current position of the live project teams. This reflected the rationalisation of Working Parties agreed at the previous meeting.

Members **NOTED** the update

26/FGP/28 **Public Art**

28.1 The final presentations from artists would be taking place on Friday 17th March and all artists had confirmed that their proposed installations were within the approved amount for the project.

26/FGP/29 **Capital Grant Request**

29.1 A request had been received from Oakbank Secondary School for a grant of £9,800. As this exceeds the limit for the annual grant scheme it is referred to Finance & General Purposes Committee for consideration.

It was agreed that one of the elements of the bid could be approved under the auspices of the Annual Grant Scheme.

Proposed: Cllr James
Seconded: Cllr Montgomery
Approved: Unanimously

ACTION – Clerk to advise Oakbank Secondary School of the funding of one element of their grant application

26/FGP/30 **Microgeneration**

30.1 Reports had been received on School Green Centre, High Copse Pavilion, Spencers Wood Pavilion and the Manor Ground and these had been circulated to the Facilities Committee. One final report was due shortly to tie the various reports together and a meeting was arranged for Friday 24th April to discuss the reports in detail and the next steps. There were a lot of relatively easy to achieve items with the largest element of expenditure currently identified as renewing PV panels at the Manor Ground either with or without battery storage. This was £20k or £40k depending upon the selected option. CIL of up to £300,000 has been set aside for such projects.

26/FGP/31 **Communication**

31.1 Following a question from a member of the public at Full Council on 25th March the issue of whether the political allegiance of councillors (if any) was publicly disclosed.

The Clerk advised that there was no legal requirement for parish councillors to declare a political party affiliation. However, if a councillor has stood for election with a political affiliation that will have appeared on the ballot paper for their election and be a matter of public record.

Similarly, there is no legal requirement to provide that information on the council's website and it is down to the council to decide whether to do so or not. Earley Town Council do not, while Wokingham and Woodley Town Councils do.

Councillor Masseron proposed that the council did NOT display political affiliations as parish council level business should be non-partisan

Proposed: Cllr Masseron
Seconded: Cllr Johnson
Approved: Six in favour, one abstention

ACTION – Clerk to add to the agenda for Full Council

26/FGP/32 **Date of Next Meeting**

32.1 Next meeting was scheduled for 17th June 2026

The meeting ended at 21.55

List of Actions

ITEM	ACTION	RESPONSIBILITY
26/FGP/19.7	Source VAT advice on the treatment for High Copse Pavilion and Millworth Lane when refurbishment starts.	Finance Manager
26/FGP/19.8	Obtain a quote for specialist advice on whether to challenge the rateable value for High Copse.	Finance Manager
26/FGP/19.9	Refine the Long-Term Maintenance Plan and report back to Finance & General Purposes Committee.	Clerk / Finance Manager
25/FGP/45.1	Arrange a follow up meeting with WBC Finance Officers regarding parish council involvement in future S106 agreements.	Clerk
25/FGP/74.2	Arrange IT Working Party Meeting.	Clerk
25/FGP/75.1.2	Expedite the reciprocal leases for Deardon Orchard and Ryeish Playing Fields.	Clerk
25/FGP/75.1.5	Follow up with SPC's solicitor regarding the extinguishing of the Parish Hall Lease.	Clerk
26/FGP/9.3	Follow up repairs to the School Green fire doors.	Clerk / Facilities Manager
26/FGP/25.1	Update the draft financial procedures document.	Cllr Masseron
26/FGP/25.1	Include the draft financial procedures in the agenda and papers for Full Council on 22 April.	Clerk
26/FGP/25.2	Add the proposed changes to Standing Orders to the Full Council agenda.	Clerk
26/FGP/25.3	Obtain a debit card for the purposes of drawing petty cash.	Finance Manager
26/FGP/29.1	Advise Oakbank Secondary School of the funding of one element of their grant application.	Clerk

Claire Connell MA, ACA, CTA

Chartered Accountant and Chartered Tax Adviser

86 Silverdale Road
Earley
Reading RG6 7LT
Tel: 0118 966 9706
Email: accounts@claireconnell.co.uk

The Members of Shinfield Parish Council
c/o Mr Bruce Winton
Clerk to Shinfield Parish Council
Shinfield Parish Hall
School Green
Shinfield
Berkshire RG2 9EH

10th June 2026

Ladies and Gentlemen

Internal Audit report for the year ended 31st March 2026 - final review

I have now completed my review of the financial systems and internal controls for the year ended 31st March 2025. My audit has been carried out with reference to the 2025 edition of "Governance and Accountability for Local Councils: A Practitioners' Guide" and with reference to the 2026 edition regarding Assertion 10.

My final work concentrated on fixed assets, risk management and the final accounts. A summary of my findings for the year is attached in Appendix 1.

There are no matters of significance that I need to draw to your attention.

Overall conclusion

The financial records have been well maintained during the year and appear complete and fit for purpose. I did not identify any significant weaknesses in the control systems and procedures and it is clear that the council takes governance, policies and procedures seriously. That said, the Council did not approve an IT policy during the year and thus it has not met the requirements of Assertion 10 on the Governance Statement.

Signing of the audit report

The external auditors have stated that my internal audit report gives important evidence for the Council to consider when completing assertions 2 and 6 on the on the governance statement. My two audit reports this year should therefore enable the Council to approve the Annual Return in the knowledge that the internal audit for the year is complete.

I have signed my section of the Annual Governance and Accountability Return with the only adverse findings being the late publication of the Notice of Conclusion and the lack of an IT Policy. These matters are described in more detail in sections N and O below.

Yours faithfully

Claire Connell

Claire Connell

Appendix 1: Summary of internal audit work covered in 2025-26

Assertion on Annual Return	Assertion met?
A. Appropriate accounting records have been properly kept throughout the year.	**Yes**
Rialtas Omega, Bookings, Allotments and Fixed Asset packages are used, kept up-to-date and are accurate. These packages integrate and are produced for the town and parish council sector. There is a suitable level of reporting to Council.	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	**Yes**
Testing and review of systems shows that expenditure is properly incurred, payments approved and VAT appropriately accounted for. Procurement procedures have been properly followed, although this was not always clearly minuted.	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	**Yes**
Minutes, Standing Orders, Standing Financial Regulations, insurance cover and the Risk Register indicate that there are proper risk assessment and management procedures. The Risk Register was reviewed in May and updated during the year as appropriate (eg for the running of the café in house). The Standing Orders were updated in June 25 with minor modifications later in the year. The Financial Regulations have been updated in 2026-27. <u>A policy register should be set up containing the date of approval of policies and the date of next review.</u>	
D. The precept resulted from an adequate budgetary process; progress against the budget was regularly monitored and reserves were appropriate.	**Yes**
The reporting of financial results and monitoring of actual against budget was reviewed. This is carried out regularly at a committee level. The budget setting process for 2026-27 was thorough and included a consideration of ongoing earmarked reserve requirements in addition to the planned budget for the forthcoming year.	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	**Yes**
No significant issues arose during the review and testing of income controls. The following income streams were reviewed: • The precept was agreed to Council minutes and bank statements • CIL income was agreed to bank statements • Hall hire, rental income and allotment income were reviewed and test checks carried out.	

Other income streams such as the cinema and youth club were also reviewed.	
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for	**Yes**
Cash expenditure is low. Payments are supported by receipts.	
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.	**Yes**
The payroll has been run in-house throughout 2025-26. No errors were identified during the transactional testing of a sample of employees for one month. The year end figure included in Box 4 only included staff salaries and associated National Insurance and pension costs as required by the regulations.	
H. Asset and investment registers were complete and accurate and properly maintained.	**Yes**
The fixed assets register is maintained in Rialtas and this has been updated for new acquisitions during the year.	
I. Periodic bank reconciliations were properly carried out during the year.	**Yes**
Bank reconciliations are prepared on a monthly basis. Bank reconciliations have been reviewed by a Councillor on an approximately bi-monthly basis and this is reported to the F&GP committee. The bank payment run which was set up on 31st March but which was shown on the bank statement in April has been included as a creditor as required by the Practitioners' Guide. A new cashbook will be set up to record the cash receipts from the café in 2026-27. These receipts were previously recorded when banked, with the unbanked amount at year-end included in the accounts.	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	**Yes**
The accounting statements have been correctly prepared on the income and expenditure basis. They agree to the underlying Rialtas data and debtors and creditors are properly recorded.	
K. If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.	**Not Applicable**
This assertion is not applicable to Shinfield Parish Council as its income and expenditure are far in excess of the £25,000 limit for exemption.	

L. The authority published the required information on a website / web page, up-to-date at the time of the internal audit in accordance with the relevant legislation	**Yes**
The AGARs for the past five years are available on the Council website in accordance with the requirements of the Accounts and Audit Regulations 2015. The Council website has a dedicated webpage with transparency information clearly available. The Council has published a model publication scheme. A guide to information published should also be published on the website using the template which is available from the ICO.	
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	**Yes**
The exercise was advertised on the website in advance of the period commencing. The exercise was carried out for the correct number of days and included the first 10 working days of July as required	
N. The authority has complied with the publication requirements for the prior year AGAR	**No**
The Council did not correctly comply with the publication requirements for the AGAR. • **The Notice of conclusion and the final version of the AGAR including the completed section 3 of the AGAR were not published before 30th September 2025.**	
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	**No**
The Council has a generic email address on a Council owned domain. The website meets the legal requirements including WCAG 2.2AA with some exceptions which are listed on the website. An accessibility statement and privacy policy are published. The Council has some GDPR documentation on the website although some of this does need to be updated. **However the Council does not have an IT policy in place and on this basis, it has not met the requirements of Assertion 10.**	
P. Trust funds – the council met its responsibilities as a trustee	**Not applicable**
Shinfield Parish Council is not a trustee of any trust funds	

Annual Internal Audit Report 2025/26

Shinfield Parish Council

www.shinfieldparish.gov.uk

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with 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 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*		✓	
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	
	Yes	**No**	**Not applicable**
P. **(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: 24/02/2026 08/06/2026

Name of person who carried out the internal audit: Claire Connell

Signature of person who carried out the internal audit: Claire Connell

Date: 10/06/2026

***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).

Claire Connell MA, ACA, CTA
Chartered Accountant and Chartered Tax Adviser

86 Silverdale Road
Earley
Reading RG6 7LT
Tel: 0118 966 9706
Email: accounts@claireconnell.co.uk

Shinfield Parish Council

Supporting information for assertions N and O on the Internal Audit Report for the year ended 31st March 2026

N. The authority has complied with the publication requirements for 2024/25 AGAR

I have stated that internal control objective N has not been met on the internal audit report for the following reason:

The Council published the Notice of Conclusion with the external audit report after the deadline of 30th September 2025.

O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.

I have stated that internal control objective O has not been met on the internal audit report due to the fact that the Council did not have an IT policy in place during 2025/26.

The Council does have a generic email address hosted by an authority owned domain and its website conforms with the necessary accessibility guidelines. Policies relating to GDPR are in place, although some need updating.

Claire Connell

Claire Connell
Date: 10th June 2026

Item 38.2

Notes to the

Accounting Statements

for the

Year Ended 31st March 2026

(External Audit Not Completed)

1. Accounting Policies

The Council's accounts are prepared in accordance with the guidance for local councils as set out in the Practitioners Guide to Governance and Accountability, which is regarded as proper accounting practice for these purposes.

These financial statements (from which the statutory accounts are prepared) are therefore prepared on the accruals basis but do not include the value of fixed assets or indebtedness in respect of loans to purchase those assets. Fixed Assets are included at cost.

2. Parish Council Administration Income.

The Council has invested in a range of products to take advantage of more beneficial interest rates. The largest sum of £1m is invested in National Savings Income Bonds. The Council also transferred funds into a 95-day Notice Account with Lloyds to gain advantage of more preferential rates. During the year, an additional £67k was deposited with CCLA to bolster the reserve earmarked for future major building repairs. The Council received £56.1k from developer's contributions and this has been invested so that it will accrue interest until it is needed to pay for capital projects.

Source of Interest	2024/2025	2025/2026
	£	£
National Savings Income Bonds	37,080	32,244
CCLA Investment	5,913	7,772
Lloyds Bank - Fixed Term Deposit	14,241	6,453
Lloyds Bank Instant Access Account	9,437	6,325
Lloyds Bank - 95 day Notice	5,452	7,771
Total Interest Received in Year	**72,123**	**60,565**

3. Pension Scheme Contributions

During the year, the council's eligible staff were members of the NEST scheme. The employer pension contributions are accounted for in staff expenditure. The cost of the employer's contribution in 2025/026 was £18,300 an increase of £ 5,700 over the previous year. The reason for the increase is explained by new employees who were eligible to be enrolled.

4. Grants

The Council awarded grants in the year under its legislative powers. The grant scheme provides financial support to enable community organisations to provide services to residents of the Parish. The total value of grants awarded in 2025/2026 amounted to £48,851 compared to the previous year when the Council funded a total of £19,470.

A £25,000 capital grant was awarded in 2025/2026 which was funded from developer contributions. A grant of £8,000 which was awarded the previous year to a local education trust was paid back under the grant terms and conditions.

Beneficiary	**2024/2025 £**	**2025/2026 £**
Community Based Voluntary Groups	8,965	10,175
Local Sports Clubs	1,000	550
Local School Projects	3,600	4,220
Community Transport Schemes	5,905	5,306
Accessible Defibrillators		3,450
Young Person - Individual Grant		150
Capital Grant - St Barnabas Community Hall		25,000
Grant Repaid – Oakbank School		-8,000
Total Grants	19,470	40,851

5. Additions to Fixed Assets in the year (Box 9 Accounting Statements)

Additions to Assets in the Year	**2024/2025 £**	**2025/2026 £**
High Copse Pavilion - New Lease	1	
High Copse - IT Kit & Server		1,010
High Copse - Fire Safety Equipment		1,090
High Copse Fit Out - Changing Rooms - Modesty Screens		5,937
Fit Out - High Copse Pavilion	16,724	
High Copse - Storage Containers		8,635
Manor Ground - Artificial Cricket Club		13,900
School Green Centre - Kitchen Extension		19,754
Furniture & Equipment School Green Open Space	7,265	
	23,990	50,326

6. Fixed Assets as at 31st March 2026

The council has a range of fixed assets which are listed below:-

Land & Buildings	
School Green Centre	3,282,410
School Green Centre Land Owned (South Building)	163,000
School Green Centre Land Lease (North Building)	1
Shed & Base School Green Centre	5,044
Ryeish Pavilion	241,060
Spencers Wood Pavilion	708,392
The Manor Pavilion & Sports Ground	1
The High Copse Sports Pavilion	1
	4,399,909
Recreation Land	6
Allotments	48,152
War Memorial	1
	48,159
Other Operational Assets	
Playgrounds	345,818
Street Furniture	148,506
Bus Shelters	30,945
Furniture & Equipment	281,648
Gates and Fences	19,957
IT Equipment & Systems	49,493
Civic Regalia	600
	876,967
Total Assets **Box 9 – Accounting Statements**	**5,325,035**

7 Reserves (Box 1 & 7 – Accounting Statements)

At the beginning of the financial year, the Council held balances of £2.2m which reduced to £2.1M as, at 31st March 2026

Fund	B/Fwd £	C/Fwd £
General Fund	312,575	233,592
Earmarked Reserves	1,938,909	1,893,082
	2,251,484	2,126,674

Earmarked Reserves – movements in the year

During the year the Council added £109k to accumulated reserves and spent a total of £155k as listed against each reserve in the table below. Community Infrastructure projects included a community grant of £25k, a new artificial cricket wicket and toilet facilities at the Tennis Club.

Ref	Earmarked Reserve	March 2025 £	Released in Year £	Added In Year £	March 2026 £
1	Community Infrastructure Levy	1,638,758	108,637	64,155	1,594,276
2	Allotments	80,000	10,000		70,000
3	Major Repairs	153,435		43,772	197,207
4	Planning	25,068	20,743		4,325
5	Website	10,000			10,000
6	Youth Initiatives	15,176		200	15,376
7	Parish Election	8,000	8,000		0
8	Grants - new in year	7,500	7,500		0
9	Public Art Reserve - new in year	972		926	1,898
	Total Earmarked Reserves	1,938,909	154,880	109,053	1,893,082

Purpose of Earmarked Reserves

1 Funds made available to support the impact of new development

2 Reserve available for extension to Deardon Allotments

3 Fund to support the delivery of the long term maintenance programme

4 Reserve available for unexpected cost of planning advice.

5 Set aside for a major technical update or upgrade to Council website

6 Available for one off initiatives to support youth provision

7 Fund was used to fund a contested election in the year

8 Funds used for the installation of defibrillators

9 Accumulated contributions to Public Art Project

Use of General Reserve in 2025/2026

1. The General Reserve reduced by £78,983 from £312,575 to £233,592.

2. In July 2025, the Council agreed to take the Café Operation in-house as a result of receiving notice from the café operator. The operation and staff transferred to the Council on 1st October 2025 and the café opened on 13th October. This resulted in additional expenditure and income which wasn't anticipated when the budgets were approved in January 2025.

3. As a result of a hot dry summer, the new football pitches at High Copse were not playable until November 2025 which resulted in reduced income. However the Council still incurred costs in maintaining the pitches. Further maintenance was required at the Manor Ground.

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Shinfield Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed Yes	Agreed 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 have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✔		*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.*
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.		✔	*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

www.shinfieldparish.gov.uk

Section 2 – Accounting Statements 2025/26 for

Shinfield Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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	1,803,440	2,251,484	*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	642,122	667,229	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	719,611	441,710	*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	348,845	511,980	*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	564,844	721,770	*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	2,251,484	2,126,674	*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	2,250,526	2,166,058	*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	5,274,709	5,325,035	*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	
11 Do the figures in the accounting statements above exclude any trust transactions?	✔		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

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

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

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that:

1) 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, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
   a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
      i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
      ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
   b) a statement that sets out—
      i) the period for the exercise of public rights;
      ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
      iii) the name and address of the local auditor;
      iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
   a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
   b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Wednesday 3 June – Tuesday 14 July 2026. (The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026); and
   c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

Shinfield Parish Council — Item 38.5

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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

<table>
<tr><th>NOTICE</th><th>NOTES</th></tr>
<tr><td>
1. Date of announcement - Monday 29th June 2026
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 2026, these documents will be available on reasonable notice by application to:
Mr B Winton Clerk and Responsible Finance Officer,
Shinfield Parish Council, School Green Centre Reading RG2 9EH
Tel 0118 9888220 or, e mail clerk@shinfieldparish.gov.uk
commencing on Tuesday 30th June 2026
and ending on 10th August 2026
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 2024. The appointed auditor is:
PKF Littlejohn LLP (Ref: SBA Team)
30 Churchill Place
London E14 5RE
(sba@pkf-l.com)
5. This announcement is made by Bruce Winton – Clerk to Shinfield Parish Council
</td><td>(</td></tr>
</table>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

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

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

The right to inspect the accounting records

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

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2026 for 2025/26 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*.

The Use of Information and Communication Technology (ICT) Policy

Scope

This policy applies to **ALL** users of Shinfield Parish Council (SPC) ICT systems & equipment; whether this is at work, at home or elsewhere. This policy applies to employees, Councillors, contractors, temporary staff, agency staff or other staff and volunteers.

Policy

All users (including temporary, agency or other staff and volunteers) who breach any of the terms in this policy, deliberately or through negligence may be, where applicable, subject to disciplinary action.

Governance, ownership and review

- Policy owner: The Clerk (as Proper Officer) is responsible for maintaining this policy and associated procedures
- Approval: Shinfield Parish Council (Full Council).
- Review: This policy will be reviewed at least annually every FOUR years or sooner if there is:
    - A significant change to Council ICT systems
    - A change of IT Supplier
    - A significant change to legal/regulatory requirements

Introduction

Every user is responsible for the proper use of their SPC ICT software & equipment.

SPC equipment should not be used in any way for salacious, illegal, libellous or defamatory material or purposes that could bring the Parish Council into disrepute.

Legal and regulatory framework (UK)

This policy is intended to support compliance with applicable UK law and regulatory guidance, including (where relevant) the UK General Data Protection Regulation (UK GDPR) and Data Protection Act 2018, the Privacy and Electronic Communications Regulations (PECR), the Computer Misuse Act 1990, copyright and intellectual property law, and employment/worker privacy expectations set by the Information Commissioner's Office (ICO). It should be read alongside the Parish Council's Data Protection Policy, Information Security arrangements and any published privacy notices.

Definitions

- Council ICT systems: Any Council-owned or Council-managed device, account, application, cloud service, network, or data storage used for Council business (including systems provided by third parties on the Council's behalf).
- Council-approved systems: Systems and services authorised by the Clerk and/or the Council's contracted IT support provider for conducting Council business.
- Personal data: Any information relating to an identified or identifiable individual.
- Special category data: Personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic or biometric data (for identification), health data, sex life, or sexual orientation.
- Confidential information: Non-public Council information (including commercially sensitive information) and any information provided in confidence.
- Security incident / personal data breach: Any event that could compromise confidentiality, integrity or availability of Council systems/data (including loss/theft of devices, misdirected emails, unauthorised access, malware, or disclosure of personal data).

Responsibilities

Users of Shinfield Parish Council ICT facilities are responsible for:

- informing the Clerk, if you believe that others are using systems inappropriately
- notifying the Clerk and Air IT Service Desk if you think that someone else may be using your login details
- safeguard personal/confidential data and follow the Council's data protection and retention requirements
- report suspected data breaches, loss of devices, misdirected e-mails, or other information security incidents to the Clerk and ICT support without delay
- contacting the ICT Service Desk immediately in the event of a suspected virus infection
- ensuring that personal use of Shinfield Parish Council ICT equipment remains very occasional and reasonable and does not interfere with everyday workload and commitments or endanger the council's systems

Clerk & Line Managers responsibilities

- The Clerk and Managers are responsible for ensuring that all their employees and Councillors are aware of this policy and act in accordance with its requirements.

Privacy

- The Council will respect users' privacy while ensuring Council systems are used lawfully and securely.
- The Council may monitor, log, and audit the use of Council ICT systems where it is necessary and proportionate for defined purposes such as
  - Protecting the security of systems and information,
  - Investigating suspected misuse or unlawful activity
  - Meeting legal/regulatory obligations, and
  - Ensuring business continuity.
- Access to user accounts/mailboxes during an individual's absence will only take place when there is a legitimate business need (for example, continuity of service), using an authorised process approved by the Clerk (or delegated manager).
  - Any access will be limited to what is necessary, and an appropriate record of the access will be kept.
- The Council reserves the right to monitor or obtain access logs from its IT Support provider (AIR IT) should there be reasonable suspicion of inappropriate activity during work hours involving parish council ICT equipment.
  - All information and data will be securely maintained by the Clerk and retained only for as long as necessary.

Legislation

- Information created/stored using council systems may be disclosable under:
  - Freedom of Information Act 2000
  - Environmental Information Regulations 2004
  - Subject Access Requests under data protection law
  - And any other relevant legislation
- Information created, received, or stored for Council business is a Council record, regardless of the device or account used

Security & Integrity of Systems & Equipment

- Use of Shinfield Parish Council ICT equipment and access to Council systems must be authorised by the Clerk or another person authorised by the Council
    - Access will be granted on a need-to-know basis and only to the level required for the role
    - Access rights will be reviewed and removed promptly when roles change or end
- As a user, you will be issued with one user ID and associated passwords to enable authorised use.
    - Your user ID is intended for your use alone.
    - You must not permit its use by others except when required to do so in order to carry out an authorised Business Continuity Plan.
- Users must ensure that they:
    - Use strong passwords/passphrases (at least 10 characters, mix of numbers, letters, capitals and lower case and punctuation marks)
    - Never share passwords or other logins
    - Use multi-factor authentication (MFA) where available
    - Change passwords promptly if you suspect compromise or if directed by ICT support.
    - Do not remove security measures on any system.
    - Logout or lock your computer if you leave your workstation unattended.
    - Users of laptops must ensure that a PIN or password is required to use the device.
    - You must not use ICT facilities to access, transmit or share material that is confidential to Shinfield Parish Council, or is confidential to an individual, without the appropriate permission.

users are responsible for safeguarding credentials and may be subject to action where misuse results from deliberate breach or negligent failure to follow the policy.

- You **MUST**:
  - Obtain authorisation from the Clerk, Deputy Clerk or IT Officer, then contact the Council's contracted IT support provider for the installation of additional software on Council equipment
  - if you have a standalone machine, make sure it is registered with the ICT Service Desk for regular updates of anti-virus software
  - Make sure that all critical documents are held on a network drive rather than the PCs/laptop's hard drive
    - Council data must be stored in approved locations that are subject to managed backup/version control where provided
    - Users should not rely on local/manual copies as the primary record
    - Restore arrangements are managed through council systems/ICT support
  - If a Council device is lost or stolen (or you suspect unauthorised access), report it to the Clerk AND ICT support immediately so accounts can be secured and remote wipe/lock actions can be taken where available.
- You **MUST NOT**:
  - Change the configuration of installed ICT equipment UNLESS authorised to do so.
  - Access or attempt to access any ICT system for which you are not an authorised user.
  - Access any data (included personal data of residents, councillors or staff) UNLESS authorised to do so for work reasons.
  - Connect non-Council equipment to the Council network or Council-managed services UNLESS authorised to do so
  - Remove office-based ICT equipment or software without authorisation from ICT Services
  - Let friends or family use Council equipment assigned to you
  - Connect any digital media devices or load their associated software UNLESS there is a legitimate need for business purposes and this is authorised
  - Use removable media (e.g., USB sticks, external drives) UNLESS there is a legitimate business need and it is approved by the Clerk/ICT support (for example providing CCTV to Thames Valley Police)
    - Where permitted, removable media must be encrypted and kept secure.
  - Play or copy CDs/DVDs UNLESS there is a legitimate need for business purposes.

Physical Security

- Users are responsible for the physical security of devices issued to them
  - Do not leave devices visible in cars
  - Keep devices secure in public places/home
  - Use privacy screens where appropriate
  - Take care when taking confidential calls in public/shared spaces

IT Training

- Users must
  - Complete all required ICT/data protection/cyber awareness training
  - Comply with security notices/instructions issued by the council or IT provider

Procurement & Licensing

- Unless specifically authorised by the Clerk, Deputy Clerk, Media & Communications Officer or ICT support provider, users must not use unapproved cloud services, AI tools, storage platforms, or software-as-a-service tools for Council business

Cyber Incidents

- In the event of any suspicious or malicious occurrences on your device e.g.
  - Ransomware
  - Suspicious pop-ups / account lockouts
  - Business email compromise / fraudulent payment requests
- Do NOT attempt to resolve the issue yourself
- You MUST
  - Disconnect from network/Wi-Fi if serious compromise suspected (where instructed)
  - Stop using the device
  - Report immediately
  - Not delete evidence or attempt to fix it themselves unless directed by ICT support

<u>Use of e-mail</u>

- Users must not e-mail Council confidential information or personal data outside of Council-approved systems UNLESS appropriate safeguards are in place (for example, approved secure sharing, encryption, or password protection provided via an agreed method)
    - Where passwords are used, they must be shared via a separate channel and in line with Council procedures
- Council business should be conducted through council-approved accounts and systems wherever possible
- If council business is unavoidably conducted through a personal account/device, the record must be transferred promptly into council systems
- Users must cooperate with lawful retrieval/search of council records held in personal accounts/devices where those records relate to council business
- Users should
    - Maintain good data housekeeping e.g. deleting unwanted e-mails etc.
    - Look out for phishing scams; check the sender's email address.
    - Take care with recipients:
        - Check addresses before sending,
        - Use BCC where appropriate to avoid disclosing recipients, and
        - Avoid using large distribution lists unless necessary.
    - If you send an email or attachment to the wrong recipient, report it to the Clerk and ICT support immediately and follow the Council's incident/breach procedure.
    - Comply with the e-mail data archiving and retention policies as published.
- Users should NOT:
    - Click on any suspicious links within emails
    - Set up automatic forwarding of Council email to personal email accounts, and do not routinely forward Council emails or attachments to personal accounts.

<u>Use of messaging apps</u>

- Messaging apps include WhatsApp, Texts, Teams and similar applications
- Messaging apps may only be used for council business where approved
- They must not be used to make decisions outside proper governance processes
- Any substantive council business conducted via such channels must be captured into council records

Use of AI

- Artificial intelligence (AI) tools may only be used for Council business where their use has been approved by the Clerk, Deputy Clerk or the Council's ICT support provider and where that use is lawful, proportionate and appropriate to the task.
- AI tools may assist with low-risk tasks such as drafting, summarising, formatting, transcription, research support or generating ideas, but they must not be treated as a substitute for professional judgement, officer decision-making, legal advice or proper governance processes.
- Users must not enter into public or unapproved AI tools any Council confidential information, personal data, special category data, unpublished Council documents, commercially sensitive information, passwords, security details, or any information provided in confidence, unless specifically authorised and subject to an appropriate risk assessment and any required data protection measures.
- AI outputs must be checked carefully for accuracy, bias, completeness, confidentiality and appropriateness before being relied upon, circulated, published or used to inform Council business. Users remain personally responsible for the content they submit, amend, approve or send onwards.
- Where outputs are predominantly AI generated this should be clearly stated at the start of the document
- AI must not be used to make, or appear to make, decisions about individuals, including residents, staff, contractors or councillors, where human review and accountability are required.
- Where AI is used to support the creation of a substantive Council document, report, communication or record, the responsible user must ensure that the final version is reviewed, corrected where necessary, and stored in the appropriate Council record system in line with Council procedures.
- Any proposal to adopt or procure a new AI-enabled system or service for Council business must be approved through the Council's normal governance, procurement, information security and data protection processes before use.

Working at home/remote working using Council or personal equipment

This policy applies to employees when working from office, home or other location. Work carried out must always be with due regard to the terms of this policy and to data protection/ confidentiality issues.

- Confidential data and documents must not be stored long term on non-Shinfield Parish Council equipment.
- Very sensitive documents additionally should be password protected or otherwise encrypted to prevent unauthorised access.
- Do not share passwords. If encrypted information needs to be recoverable for business continuity, use an approved method (for example, a Council-managed password vault) as agreed with the Clerk and ICT support.
- Where personal devices (BYOD) are approved by the Clerk or Deputy Clerk for Council business, they must be:
    - Protected with a strong PIN/password,
    - Kept up to date (security patches), use device encryption where available, and support remote wipe/lock if required.
    - Cleared of all Council information when no longer needed or when requested (e.g., on leaving office/role).
    - Access may be withdrawn if the device is non-compliant

Data handling, storage and retention

- Store Council documents and records in Council-approved locations (e.g., Council file store/SharePoint/OneDrive as configured) rather than on local hard drives or personal email accounts.
- Do not use email as the long-term filing system for Council records, file important correspondence and attachments in the appropriate Council record location in line with Council procedures.
- Only collect, access and share personal data that is necessary for Council business.
    - Take extra care with special category data.
- When printing or working with paper records, keep them secure, avoid leaving them unattended, and dispose of them via secure shredding/confidential waste as applicable.
- Keep information only for as long as required and dispose of it securely in line with the Council's retention schedule.

Social media and public communications

When using social media or other public communications in connection with Council business (including where you identify yourself as acting for the Council), you must:

- Be accurate
- Respectful and lawful, and
- Protect confidential information and personal data.

Only authorised officers/councillors may post on official Council accounts. These are:

- Clerk
- Deputy Clerk
- Media and Communications Officer
- Community Engagement and Events Officer
- Allotments Officer

Council business conducted via social media may constitute a record and must be retained in line with Council procedures.

Use of the Internet

Guidelines for acceptable use:

- Never attempt to access illicit or inappropriate web sites.
  - Inform your manager straight away if you accidentally access an illicit/inappropriate website
  - Our IT provider will flag and block most sites and inform the Clerk or IT Officer
- Respect the laws protecting copyright and intellectual property rights.
  - Downloading and storage of copyright material like music and video files may be illegal.
  - Where such files are found on ICT equipment without a bona fide business reason, files will be deleted.
- The council's ICT equipment and services should not be used for personal business activity, fundraising or advertising
- Access of non-work-related websites is permitted only in your own time.
  - Repeatedly access non-work-related websites while working for the council may result in disciplinary proceedings
- Accessing personal webmail in the user's own time is acceptable, provided personal emails are not stored on Parish Council systems and equipment.
  - This should only be done infrequently
- You must not use peer-to-peer file sharing technologies
- Instant messaging is not permitted other than using Council-supplied systems.
- Selling or taking part in online auctions etc is not permitted
- On-line gambling is not permitted

Adopted on XXXX by Full Council

Review date XXXX will be set once agreed by Full Council.

Version: 1/LH/2021/26

Personal Use of Systems and Equipment

Examples of the acceptable personal use of systems are:

- **Limited** communications with family/friends
- Communications with professional service providers who are normally only contactable during standard office hours
- Communication with further education establishments and work-related professional associations
- Further education/learning opportunities/knowledge development with recognised institutions
- Online shopping from a secure site is permitted in user's own time.
    - Users must not have goods delivered to work, unless advance permission is given by the line manager.
    - The Council has no liability for any such transaction.
- Users need to make it explicit that they are buying goods for their own personal use and not on behalf of the Council.
- Employees must not use their status as employees of the Council to their personal advantage in ordering goods, etc.

Users of phones/mobile phones should ensure that:

- Private phone calls are restricted to non-work time wherever possible
- They adhere to the Council's specific policy on Mobile phone use in relation to driving
- They never use mobile phones to distribute, receive or store any material which is offensive or prohibited
- Personal calls and texts are paid for when using Council equipment

Shinfield Parish Council

Monitoring

- Information about use of Council ICT systems (for example, log-in activity, device inventory, security alerts, network traffic metadata, and e-mail filtering outcomes) may be logged for defined purposes such as security, service management, legal/regulatory compliance, and investigation of suspected misuse.
- Automated controls may be used to protect the Council and users (for example, malware scanning, spam controls and filtering of inappropriate content) consistent with this policy.
- Access to monitoring logs will be restricted to authorised personnel (for example, the Clerk, delegated managers, and ICT support) and only where needed for the defined purpose.
- Monitoring will be proportionate and targeted where possible. Where investigation requires access to content (rather than logs/metadata), this will only occur where there is a clear, documented reason and appropriate authorisation.
- Logs will be retained in line with the Council's retention schedule and deleted securely when no longer required. Further details are provided in the Council's relevant privacy notice(s) and procedures.

Misuse of ICT equipment or systems

Where users make inappropriate or excessive personal use of systems or there is persistent or serious misuse, disciplinary action may result that could lead to dismissal. Where equipment or systems are used to access or engage in illegal activity, the police will be informed, and disciplinary action will also be taken.

Other related policies and documents (where adopted/published by the Council):

- Data Protection Policy and published privacy notices
- Information Security Policy / Information Security arrangements (including incident reporting)
- Records Management Policy and Retention Schedule
- Disciplinary Policy/Procedure (employees) and standards expected of councillors
- Councillor Code of Conduct and Officer/Staff Code of Conduct (where applicable)
- Complaints, Grievance and Whistleblowing (Raising Concerns) procedures

Leaving or Changing Roles

When a user of Council systems leaves or changes their role then:

- Accounts/access will be removed or amended promptly
- All council equipment must be returned
- Council information must be returned/deleted from personal devices/accounts where applicable

Adopted on XXXX by Full Council

Review date XXXX will be set once agreed by Full Council.

Version: 1/LH/2021/26

Shinfield Parish Council
Finance & General Purposes Committee
Terms of Reference

Status

- This is a standing committee of Shinfield Parish Council

Purpose

- The Finance & General Purposes (F&GP) Committee is responsible for
    - Management and control of
        - Council finances
        - Council Corporate Governance
    - Making recommendations to Full Council on such matters
    - Any matters not falling within the purpose of any other council committee
        - Unless the matter is reserved for Full Council

Membership

- The Committee shall comprise of
    - Chair of the Council
    - Vice-Chair of the Council as determined each year at the Annual Council Meeting
    - The chairs of all other council standing committees which are
        - Facilities
        - Arts, Culture & Events
        - Children & Young Adults
        - Planning & Highways
            - If the Chair of any of these standing committees is unable to attend, then the Vice-Chair of the relevant committee may attend in their place
    - Up to two other members
        - Ideally appointees should have experience in one or more of the following areas
            - Financial management,
            - Accountancy
            - Other relevant skills as identified by the committee
            - Appropriate training agreed by the Council
- The quorum for the committee is three members.
- The Chair of the committee shall be the Vice-Chair of the Council ~~with designated responsibility for Finance & Staffing~~
- The Committee shall elect a Vice-Chair annually at the first meeting of the committee held after the Annual Council Meeting in May each year
- The Clerk shall attend these meetings as clerk to the committee and produce minutes
- The Finance Manager shall also attend meetings of this committee

Meetings

- The committee will ~~normally~~ meet at least FIVE times per annum
- Meetings will normally be held on the third Wednesday of each even numbered month (February, April, June, ~~August,~~ October & December – no meeting in August)

Aims and Objectives

- Making Budget recommendations to Full Council including
    - Making budget planning assumptions and identifying required outputs
    - Preparation of the Annual Operating Plan and 5 Year business model for the council
    - Precept setting
- Ensuring effective in year management of financial resources including
    - Ensuring Management of cash flow including receipts and payments
    - Reviewing income and expenditure against budget
    - Management of fidelity, confirming bank balances and reserves
    - Management of deposits
- Ensuring effective management of year end audit including
    - Preparation of annual accounts
    - Management of audit and audit services
- Management of the council's policy and procedures including
    - Review of Standing Orders
    - Review of financial policy and financial regulations
    - Review of Terms of Reference for standing committees and sub-committees
    - Review of procurement policy and management
    - Review of Member's Code of Conduct
- Effective management of risks to the council
    - Production and Management of Council Risk Register
    - Reviewing Risk Register at each meeting
    - Recommending the Risk Register at each Annual Council Meeting
- Allocation and monitoring of the council's annual grants budget and grant application process for the benefit of the community
- Administration of CIL monies for reporting to Council and external bodies as required; and in liaison with the council's standing committees, to make recommendations to Full Council for the use of CIL receipts

Delegated powers

- The committee has the following delegated powers:
    - Delegation of work to the Clerk
    - Delegation of work to the Responsible Finance Officer (where someone other than the Clerk)
    - Delegation of work to a Sub-Committee
    - The power to spend within its budget
        - Any proposed expenditure in excess of the budget limit for this committee must be approved by Full Council prior to the expenditure being incurred

Reporting on the activities of the Committee

- The following reporting shall take place
  - The DRAFT minutes of each meeting of the committee will be tabled at the next Full Council meeting
  - The Chair, Clerk and Finance Manager shall provide additional information on the committee's activities as requested by members

Training Recommendations

- It is **recommended** that each member of this committee attends training as arranged through Hampshire Association of Local Councils on
  - "Local Council Finance for Councillors"
  - "Budgeting for Councillors"
- Alternative courses covering the same syllabus would also be suitable training for members of the committee

Review

- The Committee shall review these terms of reference annually at the first meeting after the annual meeting of the council.

Item 42.1

Financial Summary - CIL

	£'000	
CIL Received	4,002	
Anticipated CIL Receipts	224	
Total Receipts	4,225	a
Expenditure - Completed Projects	(2,236)	b
Balance	1,989	c=a-b
Earmarked for Major Schemes		
Millworth Lane Sports Park & 3G Pitch at High Copse	(1,500)	
Purchase Land - Millworth Lane	(130)	
School Green (inc Recyling bins)	(50)	
Public Art	(50)	
High Copse	(39)	
High Copse - Containers & Fence	(52)	
High Copse - Cricket Equipment	(40)	
Spencers Wood Shelter	(16)	
Renewables	(300)	Recommend change to £250k.
		New request £20.5k
Transport Strategy	(100)	
Community Gardens	(50)	
Total Approved	**(2,327)**	d
Under / Overcommitted at present date	(338)	e=c-d
Possible CIL - Schemes in the Local Plan		
East & West of of Hyde End Road	953	
North of Arborfield Road	716	
	1,669	f
"Shopping" List		
Pound Land - Beke Avenue	(100)	
Refurbishment of Ryeish Green	(400)	
Upgrade - School Green Centre	(250)	
Total	(750)	g
POTENTIAL BALANCE NOT ALLOCATED TO PROJECTS	581	

Update Reserves - 31st May 2026

Reserve	Balance B/Fwd 1st April 2026	Income	Expenditure	Balance 31st March 2026	Committee	Purpose	Estimated Life	Source and Purpose of Funds -
General Reserve	233,592	395,284	232,157	396,719	F & GP	Set aside for any extraordinary or unplanned expenditure and revenue deficit	Onging	Accumulated Revenue Reserve - some required to meet long term financial plan
CIL Reserve								
Community Infrastructure Levy	1,594,276	56,155		1,650,431	F & GP	Infrastructure required to support new development	5 years after receipt	This is the balance of CIL paid to the Council less completed projects and expenditire to date on those currently in progress.
Other Earmarked Reserves								
Allotments	70,000			70,000	Facilities	Sum deposited by Reading University if demand for allotments requires an extension to Deardon Way site	10 Years	£70,000 of this reserve is set aside for fund new allotment provision in the parish. £10,000 was used in the year to fund one off maintenance on allotments.
Long Term Maintenance Reserve	197,207	40,618		237,825	F & GP	Funds set aside for planned future major repairs / refurbishments	Monitored	Accumulated (Annual) Revenue Contributions bolstered by Interest on Accumulated Investment (CCLA) - a call on this reserve may be required to fund replacement fire doors in School Green Centre
Planning	4,325	5,000		9,325	P & H	Set aside for unexpected costs incurred for planning advice and contribution to appeals	Review	Reserve used to fund SPC response to the impact to Shinfield of large scale housing development in Wokingham
Website	10,000			10,000	F & GP	Further Development of Website required for expanding the Parish and rebranding.	Review	Revenue Underspend 2020/21 - funding maybe required in 2026/2027 if the new Community Engagement role demands
Youth Initiatives	15,376			15,376	C & YA	To fund one off initiatives to educate and support the youth population	1 Year	Revenue Underspend in 2019/20 plus Transfer of Accumulated Funds in Youth Club Bank Account 31/1/2025 - no projects require funding in 2025/2026.
Parish Election	0	20,000	0	20,000	Full Council	To be reviewed as part of the final accounts process	Ongoing	Funds set aside for contested election in December 2025 - Cost Grazeley £4,565 Shinfield North £5,449. The budget for 2026/2027 includes a contribution of £20,000 for future election costs.
Public Art Reserve	1,898		750	1,148	ACE	Funds raised for Public Art Project	Ongoing	Public Art to be funded through S106 (Shinfield Meadows) and fund raising by the Parish supported by Arts4Wokingham - increase in year due to income received from Arts Showcase
Total Other Earmarked Reserves	298,806	65,618	750	363,674				
Total Reserves 31st May 2026	2,126,674	517,057	232,907	2,410,824				

Item 43.1
Finance & General Purposes Committee
17th June 2026

Shinfield Players Theatre Request to Reallocate Capital Grant Funding

Request

Shinfield Players Theatre (SPT) have requested that a capital grant of £20,000 intended for dressing room improvements is reassigned to conduct essential foundation repairs.

Background

In November 2023, Full Council approved a capital grant to SPT for £20,000 in support of planned work to refurbish dressing rooms. The funds were paid over in January 2024.

In February 2025 a request was made to delay the work due to:

- the change of freeholder of the land moving from the Ministry of Defence to the Department of Culture, Media and Sport
- The need to switch match funding set aside for the dressing rooms to address water damage to the fabric of the building

At the time assurance was given that the council's capital grant would be ringfenced for the dressing room project as per SPT email from 26th May 2026:

"I am writing to you regarding the generous grant which the Parish Council made to the Theatre in support of our planned project to build new dressing rooms to the side of our building, to give increased dressing room space, improve safeguarding facilities for our youth groups, and to provide an accessible toilet backstage.

The start of this project has unfortunately been delayed by an unexpected change in the freeholder of the land upon which our theatre stands, changing from the Ministry of Defence to the Department of Culture, requiring the lease for the land to be re-signed off. We are actively pursuing this sign off, but unfortunately, until this is done, we cannot apply for planning permission, or of course press forward with the build.

Since receiving the grant, we now find ourselves in the position of needing to temporarily redirect our matched funding away from the dressing room build to areas of greater need within the theatre. This has arisen due to water damage to the fabric of the building including our new toilets and the roof of our furniture store; also, a recent asbestos survey highlighted some urgent work that was required to encapsulate some areas of asbestos within the backstage area of the building to ensure the safety of our members. All unexpected costs at a time when the normal running costs of the building have risen dramatically.

I want to assure you that the money that you have given us will remain ringfenced for the dressing room project and we are organising fundraising events to regenerate the matched funding to go with this. We are obviously disappointed that we are unable to move forward with the dressing room build at this point, and will keep you updated with our plans."

Revised Request

The following request has now been received:

"Further to our email of February 2025 (attached) regarding the grant awarded for the dressing room refurbishment project, I am writing to provide an update and to seek the Council's approval to vary the use of the grant funding.

As outlined previously, during 2025 the theatre encountered a number of significant and unforeseen building issues, including roof repairs and asbestos remediation.

We are also continuing to address what has become the most serious matter: extensive water damage affecting the toilet facilities.

The investigation and resolution of this issue has required specialist surveys, professional advice from building surveyors and, due to the need for foundation improvements to address increased groundwater levels, a planning application. The process has been both lengthy and costly.

The current estimated cost of the required remedial and rebuilding works is approximately £60,000.

The theatre had intended to use its reserves to provide the match funding for the dressing room project. However, given the urgent need to undertake the toilet reconstruction works, we are no longer in a position to proceed with the dressing room refurbishment at this time.

Although temporary repairs have enabled the facilities to remain operational, the condition of the toilets continues to deteriorate. We are concerned that, without substantial intervention, they may become unusable. This would have a serious impact on the theatre's ability to operate, affecting performances, community activities and the income required to sustain the venue.

We therefore respectfully request the Council's permission to use the grant funding originally awarded for the dressing room project towards the toilet rebuilding project instead.

This funding would form part of the overall project cost and would be combined with the theatre's available reserves. The works are essential to safeguard the future operation of the theatre as a valued community asset. Once the theatre's financial position allows, our intention remains to rebuild reserves and pursue improvements to the dressing room facilities at a later date.

We would be grateful if the Council could consider this request and confirm in writing whether it is willing to approve this variation in the use of the grant funding."

<u>Potential Cost and Commission – Appealing Business Rates</u>

1. The Finance Manager contacted Vail Williams to determine if the company could provide a service to assess business rates valuations on council premises.

2. The annual cost of business rates in 2026/2027 is

    a. School Green Centre £12,107
    b. Spencers Wood Pavilion £1,650
    c. The Manor Pavilion £1,882
    d. Millworth Lane Pavilion £431
    e. High Copse Pavilion £11.602

3. A favourable response was received ;

    “We would be happy to review the rateable values applied to the sites included in previous emails. The full process would involve

    a measured survey of the sites, to establish whether the facts (floor areas, quality etc) as shown in the valuation, are correct.

    From this we can determine whether an appeal would be necessary. If we assume that an appeal would be detrimental, we will

    also advise accordingly and provide strategic advice.

    Ordinarily, we would operate on a percentage of savings basis, which I am happy to continue with.

    However, and there is no disrespect intended here, due the rateable values being on the lower side of our normal threshold, we would need to build in

    some fixed fees/hourly rates to cover the initial time spent. My proposal is as follows:

Activity	Fee	
	Fee basis	Comments
Reductions in rate liabilities arising from all appeals and negotiations against the 2026 Rating Assessment	25% of the Total Savings in rates payable	No win, no fee – lifetime of the 2026 Rating List
Site inspection, report production and appeal recommendations – on a cost per property basis, to include travel time and all out of packet expenses	£250 per property	Fee deductible from any savings achieved during appeal process

The cost of the initial site inspections would be £250.00 per property , a total of £1,250.

Project Team Summary report
As At 12th June 2026

Project Team	Membership	Last Mtg	Next Mtg	Assigned Budget £	Comments (Full Council Actions in **purple**)
Education	R Hoyle L James I Montgomery S Herring B Winton P Bray O Gill G Cole M Zhang A Lamping Oakbank parent Barbara Stanley, Swallowfied PC	07/01/2026	TBC	N/A	Last Meeting covered Hyde End Lane School Site Aldergrove extension GLT and Oakbank School CYA are looking to hold a wider meeting with BCllr Prue Bray regarding childrens' services in more general terms
Traffic	L James B Johnson D Peer B Winton E Shaw S Tyler B Gilmour M Harding	09/05/2025	TBC	100,000	No further updates
Sports	I Clarke L James B Winton T Grover		TBC	1,500,000	Revised proposals approved by Full Council in April 2025. Planning Application for Fitness Centre now submitted. Considering appointment of Sports Master Planner to assist in redevelopment of Millworth Lane
Engagement	B Johnson N Masseron I Montgomery S Herring L Hope B Winton	13/3/2025 (Public Speaking training session)	TBC	N/A (From General Training Budget)	On hold until Engagement Officer in place
Public Art	Z Matic D Peer L James B Winton Arts4Wokingham	03/10/2025	17/04/2026	N/A	Full Council selected final design on 27th May 2026.
Corporate Governance	N Masseron B Winton S Herring J Mason (Finance) L Hope (Transparency)	12/02/2026	16/02/2026	N/A	Financial Regulations submitted and pproved by Full Council. Recommend terminating Working Party
Café	G Poole B Johnson D Peer H Pollock B Winton S Herring L Hope	10/03/2026	N/A	N/A	Pricing currently being reviewed
Allotments	I Montgomery S Ali F Lane Allotment holders	09/06/2026			Second meeting held on 9th June.
Ryeish Green Pavilion	N Masseron C Bowler R Hoyle S Ali		TBC	£4,000	Recommendation made to Facilities Recommend terminating Working Party

The following were removed from the list at February 2026 F&GP Meeting
Art Exhibition
Shinfield North Options
School Green