CLASSIFICATION: PUBLIC
DISTRIBUTION: RESOURCES, OPERATIONS AND ESTATE MANAGEMENT

DATE OF MEETING **Wednesday 14th June 2023**
AUTHOR Jonah Anthony, Town Clerk

ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR)

1 Executive Summary

1.1 Each year every parish and town council is statutorily required to produce an annual governance and accountability return. This is similar to a company's annual accounts. The return is filled in by the internal auditor based on information provided to them as part of the internal audit process.

1.2 Full Council is required to confirm the production of the document, and authorise the Mayor and Clerk to sign relevant pages. This is scheduled to occur at the Full Council meeting on Wednesday 21 June 2023. However it is conventional for the Resources committee to have a more in depth discussion on the documents with a view to providing a recommendation to the Full Council.

2 Recommendation

2.1 That the Resources, Operations and Estates Management Committee **RECOMMEND** to Full Council to:

(i) **NOTE** Page 3 (Internal Audit Report 2022/23) of the AGAR (Annex A) and standalone Internal Audit Report (Annex B)
(ii) **AUTHORISE** the Mayor and Clerk to sign Page 4 (Governance Statement) of the AGAR (Annex A)
(iii) **AUTHORISE** the Mayor and Clerk to sign Page 5 (the Accounting Statement) of the AGAR (Annex A), **NOTING** additional information provided in Annex A1 and the Fixed Asset Register (Annex C).
(iv) **AGREE** that the dates of the period for the exercise of public rights be confirmed as 22nd June 2023 – 4th August 2023 (Annex D).

3 Background and Explanation

3.1 As with most organisations, the Council is required to go through an end of financial year process. As a town council, this process is within the Annual Governance and Accountability Return (AGAR) framework.

3.2 The format, timetable and auditing elements are dictated to by legislation. Unfortunately for a parish/town council the size and complexity of Hatfield this framework is not practical for the financial management of the organisation, and therefore we have a separate financial management and internal reporting framework which is more aligned to how we operate. For example the AGAR does not differentiate between contracted staff costs and casual staff costs, but operationally this is an important distinction when assessing the Council's liability and controllable costs.

4 Impacts

Legal

4.1 The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. Guidance is provided by the Joint Panel on Accountability and Governance (JPAG) who have published the a Practitioners' Guide (March 2023) which can be found on the National Association of Local Councils (NALC) website: https://www.nalc.gov.uk/library/our-work/jpag/3859-practitioners-guide-2023/file

4.2 Failure to complete, authorise and publish the AGAR would result in the Town Council being issued with a 'Public Interest Report' by the appointed external auditors and fined.

Finance

4.3 There are no financial implications to the review, agreement and reporting of the AGAR. However there is a penalty should the Town Council fail to abide by its statutory obligations.

Risk

4.4 As well as financial penalties, there would be significant reputation risk to the Town Council and to Councillors should the Council fail to publish and submit a completed AGAR form within the statutory deadlines.

4.5 Given the antiquated and 'one-size-fits-all' nature of the AGAR form, there is a risk that members of the public would be confused about what the information contains refers to, especially with regards to the Accounting Statement on page 5. Unfortunately no additional commentary or explanation can be added to the form itself, although Officers have produced an explanatory note and training for Councillors.

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2023
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

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

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

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

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

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at **31 March 2023** been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.	✓	

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2022/23

HATFIELD TOWN COUNCIL

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During the financial year ended 31 March 2023, 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 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
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 2021/22, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

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

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

Date(s) internal audit undertaken

30/05/2023

Name of person who carried out the internal audit

S. MANWARING

Signature of person who carried out the internal audit

Date 01/06/2023

***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).** F: NO PETTY CASH OPERATED K: AUTHORITY NOT EXEMPT

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

HATFIELD TOWN 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 2023, that:

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

	Yes	No	N/A	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	✓			*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

***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:

and recorded as minute reference:

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

Chairman

Clerk

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Section 2 – Accounting Statements 2022/23 for

HATFIELD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	*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	855,146	1,083,522	*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	900,951	936,988	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	503,084	531,603	*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	697,645	843,635	*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	478,014	654,097	*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	1,083,522	1,054,382	*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	1,006,620	877,865	*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	5,110,601	5,234,709	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)	✓			*The figures in the accounting statements above do not include any Trust transactions.*

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Date

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

as recorded in minute reference:

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

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of HATFIELD TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

External Auditor Signature Date

Section 2 - Accounting Statements 2022/23 explanations

	2021/22	2022/23	
1. Balances brought forward	855,146	1,083,522	
2. (+) Precept or rates and Levies	900,951	936,988	Precept raised by 2.8% per Band D property
3. (+) Total Other receipts	503,084	531,603	Increase in income of 5.5% **(See note 1)**
4. (-) Staff Costs	697,645	843,635	Staff costs increase of 20% **(See Note 2)**
5. (-) Loan interest/capital repayments	Nil	Nil	
6. (-) All other payments	478,014	654,097	Increase in payments of £176,083 (37%) **(See note 3)**
7. (=) Balances carried forward	1,083,522	1,054,382	
8. Total value of cash and short term investments	1,006,620	877,865	
9. Total fixed assets plus long term investments and assets	5,110,601	5,234,709	Fixed Assets increased by 2.5% **(See note 4)**
10. Total borrowings	Nil	Nil	

Note 1

- Income has increased due to facilities being fully opened post Covid-19 pandemic restrictions and in person meetings and gatherings slowly returning.
- Staff were also able to streamline bookings to concentrate usage, thus increasing usable slots and reducing low income generating periods.

Note 2

- 2022/2023 salaries budget was £750,00.00 and final cost was £844,000.00, resulting in a 13% overspend. This is due to increase use of casual staff (to service increase evening and weekend bookings) and higher than expected Local Government pay increase (flat salary increase rate of £1,925 per full time equivalent (FTE) salary banding.

Note 3

- The increase in expenditure partly reflects increase operational costs with all facilities now open & being used post Covid-19 pandemic restrictions; but also reflects a number of in-year unbudgeted expenditure including:
    - Replacement Birchwood Boilers - £17,800 (funded from operational reserves)
    - Funzone slide/crawl tubes - £26,000 (funded from Funzone income)
    - Improvements to the gym & sports hall - £60,000.00 (funded from externally held S106 funds, which was not received until May 2023 and so unreported in the 2022/23 accounts).

Note 4

AGAR BOX 9

1200	LAST YEARS FIGURE	£5,110,600.64
ADD	RH GYM	£31,340.00
ADD	ST ALBANS RD EAST GYM EQUIP	£20,164.75
ADD	WATER BOWSER	£5,415.00
ADD	HAYTER HAND MOWER	£1,270.96
ADD	ISEKI ROTARY RIDEON	£23,250.00
ADD	ISEKI FLAIL RIDEON	£23,250.00
ADD	FUNZONE SLIDES/TUBES	£25,980.00
ADD	GYM EQUIPMENT	£30,340.54
ADD	BIRCHWOOD BOILERS	£17,815.00
DEDUCT	kubota mower	-£23,568.00
DEDUCT	KUBOTA MOWER	-£19,764.00
DEDUCT	BIRCHWOOD BOILERS	-£10,220.14
DEDUCT	IPAD	-£1,166.00
	BOX 9 FIGURE	**£5,234,708.75**

HATFIELD TOWN COUNCIL

REPORT OF THE INTERNAL AUDITOR FOR THE YEAR ENDING 31 MARCH 2023

Internal Auditor: S MANWARING

Date of Audit Visit: 30th May 2023

Checks Undertaken:

Activity	Checked	Comment/Report to Council
Will the Council formally approve the end of year accounts at the Annual Meeting? Agenda Item checked.	✓	It will be on the agenda for the June 21st Full Council meeting having been reviewed by the 7th June Resources meeting.
Do those accounts accord with the information given in Section 1 of the Annual Return?	✓	I have carried out a throrough check and am pleased to report that between the RFO & Finance Officer a clean & transparent set of accounts are available to easily scrutinise. I am also pleased to note that Hatfield Town Council is trying to minimise the amount of paper it uses.
Will the Council give members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice to be provided?	✓	As in previous years the notice will be published. Last years notice was displayed correctly in accordance with guidelines.
Did the Council correctly provide for the period for the exercise of public rights for the previous year 2021-22. Evidence of notice provided?	✓	Yes they did and it can be seen on the council website.
Has Council responded positively to issues that were raised in the previous internal audit report?	✓	There were none last year but I can see from previous years that the RFO has acted on any recommendations given.
Has Council been advised of the need to approve the Annual Return by the specified date	✓	Yes they have, a new set of councillors have been appraised of their duty regarding the AGAR by way of the Town Clerks training package.
Are significant variances in the Annual Return (section 1) figures explained?	✓	The RFO has provided adequate explanation and has shown that she has a very good understanding of the finances.
Has an Asset register been submitted, up to date and concurring with Annual Report (section 1, box 9)?	✓	Yes it has. The RFO has expressed a desire to re write the FAR to make it simpler and will be undertaking this task for the next financial year.
Does Council have an adequate website that complies with Governance & transparency?	✓	A new website has been created and complies with all governance & transparency. This was heartening to see after the last websites inadequacies.
Have financial and other risk assessments been undertaken? Date and minute number checked?	✓	Yes. 19th October 2023 but unfortunately the meeting was cut short due to circnmstances beyond the officers control. The officers then liaised with the Chair, Leader,

		Deputy Leader and all other Councillor by email.
Has Council undertaken a review of its insurance cover including taking cognisance of advice from its insurers? Date and minute number checked.	✓	**Yes. 8th February 2023 minute 33.**
Has Council adopted financial regulations and a standing order to manage contracts for goods and services?	✓	**Yes. 17th May 2023 minute 7.**

Is there a Council Minute recording the precept decision? Date and Minute number checked?	✓	**Yes. 18th January 2023. Minute 44.**
Does the precept requirement result from an adequate budget?	✓	**The precept setting process began in September 2022, wheu the TC sent information to all Councillors. The budget was then set from**
Was progress against budget regularly monitored? Were the reserves adequate?	✓	**The reserves are more than adequate. This council has done well to come through COVID with a healthy bank balauce and this is testament to the current RFO Mrs Frake who has worked hard with her staff to rein in costs and improve income streams. Budget monitoring is going to be more robust this year as the officers felt they could improve their reporting to members.**
Is income and expenditure properly recorded and linked to approvals? Spot checks carried out?	✓	**Spot checks carried out over a range of values. All processes are complete and robust.**
Has a separate record of VAT been kept in the accounts?	✓	**Yes it has.**
Has a separate record for Section 106 payments been maintained?	✓	**An excel spreadsheet is maintained for S106 income & expenditure.**
Were periodic bank reconciliations properly carried out during the year?	✓	**Monthly bank recs are carried out on Sage.**
Have petty cash transactions been recorded and reconciled?	✓	**This is not applicable. The couucil does not operate a petty cash system.**
Have salaries to employees & allowances to members been paid in accordance with correct legislation? Have tax and National Insurance requirements been properly applied?	✓	**Payroll is outsourced to a payroll company and then journals entered onto the Sage system. All appears to be correct and all payments made to HMRC in a timely manner. The nominal codes are in order.**
Have pension contributions been properly calculated and collected?	✓	**I have checked the LGPS records and all pension contributions have been correctly accounted for and the annual return completed on time.**
Have you been provided with access to all documents requested?	✓	**I have been given access to Sage which has all documents scanned and uploaded. I have also received any paper copies I have requested in a timely fashion.**
Were terms of appointment as Internal Auditor made clear on appointment?	✓	**Yes they were.**

Activity	Checked	Comment/Report to Council
Were adequate explanations provided for any query or request for extra information?	✓	**The help I received from the RFO and the Finance Officer was excellent. I was not unhappy with any explanation I received and all information & documents were forwarded as soon as was possible.**
Did you liaise with the Clerk/RFO before your visit?	✓	**I liaised with the RFO & Finance Officer before my visit.**
Were areas and activities for checking agreed before your visit?	✓	**I discussed this with the RFO and arranged my remote login times to Sage.**
Were you informed of any legislative changes which might affect your audit inspection?	✓	**Yes.**

I confirm that in acting as Internal Auditor to Hatfield Town Council, I am wholly independent of the Council. I have carried out the above checks and been satisfied of the Council's position prior to completion of the Annual Return of Hatfield Town Couucil.

Signed: S Main **Dated:** 01/06/23

ANNEX C

APPENDIX

FIXED ASSETS REGISTER - 2022/2023				2021/22			2022/23
BUILDINGS	Building improvements	Date Acquired	Location	Value £	2022/23 Additions	2022/23 Deductions	Value £
BIRCHWOOD CENTRE:	Balance b/fwd	2008/09	Longmead, AL10 0AN	£ 1,141,500.00	£ -	£ -	£ 1,141,500.00
BC1	Leary Bros - Heating in Sportsman	2009/10	Longmead, AL10 0AN	£ 7,914.00	£ -	£ -	£ 7,914.00
~~**BC2**~~	~~Fordham Heating Services~~	~~2010/11~~	~~Longmead, AL10 0AN~~	£ 10,220.14	£ -	£ 10,220.14	
BC3	Doe Sport - MUGA resurfacing	2010/11	Longmead, AL10 0AN	£ 26,744.00	£ -	£ -	£ 26,744.00
BC4	Fencing	2011/12	Longmead, AL10 0AN	£ 9,255.79	£ -	£ -	£ 9,255.79
BC5	Barrie Beard - Sports Hall Lighting	2011/12	Longmead, AL10 0AN	£ 16,870.00	£ -	£ -	£ 16,870.00
BC6	M. Axford - Changing Room Upgrade	2011/12	Longmead, AL10 0AN	£ 7,355.90	£ -	£ -	£ 7,355.90
BC7	GR8 Construction Changing Rooms	2011/12	Longmead, AL10 0AN	£ 7,365.00	£ -	£ -	£ 7,365.00
BC8	Fordhams - Heating System Upgrade	2011/12	Longmead, AL10 0AN	£ 8,865.00	£ -	£ -	£ 8,865.00
BC9	Activity World - FunZone Refurbishment	2011/12	Longmead, AL10 0AN	£ 23,200.00	£ -	£ -	£ 23,200.00
BC10	Solar Panels	2012/13	Longmead, AL10 0AN	£ 43,130.10	£ -	£ -	£ 43,130.10
BC11	L.F.R. - Sports Hall Floor Upgrade	2012/13	Longmead, AL10 0AN	£ 53,176.00	£ -	£ -	£ 53,176.00
BC12	Clayton Playframes - FunZone Refurbishment	2012/13	Longmead, AL10 0AN	£ 18,560.00	£ -	£ -	£ 18,560.00
BC13	Automatic Doors	2013/14	Longmead, AL10 0AN	£ 10,835.00	£ -	£ -	£ 10,835.00
BC14	Craftsman Lockers Ltd - Lockers & benches	2014/15	Longmead, AL10 0AN	£ 8,498.00	£ -	£ -	£ 8,498.00
BC15	Leary Bros - New Changing Rooms	2014/15	Longmead, AL10 0AN	£ 65,982.00	£ -	£ -	£ 65,982.00
BC16	Newgate Ltd - Car Park Barrier	2014/15	Longmead, AL10 0AN	£ 5,693.00	£ -	£ -	£ 5,693.00
BC18	ACC - FunZone air conditioning	2015/16	Longmead, AL10 0AN	£ 18,592.00	£ -	£ -	£ 18,592.00
BC19	ACC - Sports Hall ventilation	2015/16	Longmead, AL10 0AN	£ 3,872.00	£ -	£ -	£ 3,872.00
BC20	Emergency Lights upgrade	2015/16	Longmead, AL10 0AN	£ 6,275.00	£ -	£ -	£ 6,275.00
BC21	Bonkersplay - F/Z perspex decks	2015/16	Longmead, AL10 0AN	£ 1,842.50	£ -	£ -	£ 1,842.50
BC22	Green & White - Floorcleaner	2015/16	Longmead, AL10 0AN	£ 1,266.67	£ -	£ -	£ 1,266.67
BC23	Community Heartbeat Trust - defib	2015/16	Longmead, AL10 0AN	£ 950.00	£ -	£ -	£ 950.00
BC24	Tonic Fusion - F/Z website	2015/16	Longmead, AL10 0AN	£ 1,420.00	£ -	£ -	£ 1,420.00
BC25	Beeches Gym - recumbent cycle	2016/17	Longmead, AL10 0AN	£ 1,674.00	£ -	£ -	£ 1,674.00
BC26	Market stalls	2016/17	Longmead, AL10 0AN	£ 2,396.00	£ -	£ -	£ 2,396.00
~~**BC27a**~~	~~iPad~~	~~2016/17~~	~~Longmead, AL10 0AN~~	£ 1,166.00	£ -	£ 1,166.00	£ -
BC28	Safescan TA8010	2017/18	Longmead, AL10 0AN	£ 299.00	£ -	£ -	£ 299.00
BC29	Signs	2017/18	Longmead, AL10 0AN	£ 280.00	£ -	£ -	£ 280.00
BC30	Reception Shutter	2017/18	Longmead, AL10 0AN	£ 1,160.00	£ -	£ -	£ 1,160.00
BC31	Café fridge	2017/18	Longmead, AL10 0AN	£ 915.84	£ -	£ -	£ 915.84
BC32	Stainless steel pastry display	2017/18	Longmead, AL10 0AN	£ 2,489.00	£ -	£ -	£ 2,489.00
BC33	Amp & Subwoofer	2017/18	Longmead, AL10 0AN	£ 350.00	£ -	£ -	£ 350.00
BC34	Birchwood / FunZone CCTV	2017/18	Longmead, AL10 0AN	£ 2,851.00	£ -	£ -	£ 2,851.00
BC35	PCs & laptops	2017/18	Longmead, AL10 0AN	£ 3,774.85	£ -	£ -	£ 3,774.85
BC36	FunZone crawl tube	2017/18	Longmead, AL10 0AN	£ 4,443.00	£ -	£ -	£ 4,443.00
BC37	Café	2017/18	Longmead, AL10 0AN	£ 7,800.00	£ -	£ -	£ 7,800.00
BC38	Café Tables & chairs	2017/18	Longmead, AL10 0AN	£ 2,426.00	£ -	£ -	£ 2,426.00
BC39	Pilates reformer	2017/18	Longmead, AL10 0AN	£ 1,519.99	£ -	£ -	£ 1,519.99
BC40	Café altro	2017/18	Longmead, AL10 0AN	£ 455.00	£ -	£ -	£ 455.00
BC41	Coffee shop shutter	2017/18	Longmead, AL10 0AN	£ 1,450.00	£ -	£ -	£ 1,450.00
BC42	Coffee shop lighting	2017/18	Longmead, AL10 0AN	£ 1,550.00	£ -	£ -	£ 1,550.00
BC43	F/Z lighting	2017/18	Longmead, AL10 0AN	£ 987.00	£ -	£ -	£ 987.00
BC44	Water heater B'Wood	2017/18	Longmead, AL10 0AN	£ 519.70	£ -	£ -	£ 519.70
BC45	Water heater Café	2017/18	Longmead, AL10 0AN	£ 547.95	£ -	£ -	£ 547.95
BC46	Barista Coffee machine	2017/18	Longmead, AL10 0AN	£ 4,129.00	£ -	£ -	£ 4,129.00
BC47	Café signs	2017/18	Longmead, AL10 0AN	£ 593.00	£ -	£ -	£ 593.00
BC48	Desk	2017/18	Longmead, AL10 0AN	£ 165.00	£ -	£ -	£ 165.00
BC49	Husky icecream Fridge	2018/19	Longmead, AL10 0AN	£ 295.00	£ -	£ -	£ 295.00
BC50	Hammer Strength Hip & Glute	2018/19	Beeches Gym	£ 1,541.67	£ -	£ -	£ 1,541.67
BC51	Stratrac Treadmill	2018/19	Beeches Gym	£ 2,095.00	£ -	£ -	£ 2,095.00
BC52	Laptop (bar supervisor & poppy appeal)	2018/19	Longmead, AL10 0AN	£ 998.00	£ -	£ -	£ 998.00
BC53	Leo McDowell Artwork	2019/20	Head Office	£ 1,600.00	£ -	£ -	£ 1,600.00
BC54	Emergency lighting etc	2019/20	Longmead, AL10 0AN	£ 2,286.81	£ -	£ -	£ 2,286.81
BC55	Replacement skylights	2019/20	FunZone	£ 1,700.00	£ -	£ -	£ 1,700.00
BC56	Red slide (Funtasia Design)	2019/20	FunZone	£ 10,890.00	£ -	£ -	£ 10,890.00
BC57	Pilates reformer	2019/20	Pilates	£ 2,117.70	£ -	£ -	£ 2,117.70
BC58	Boiler shut off system	2019/20	Plant room	£ 5,850.00	£ -	£ -	£ 5,850.00
BC59	shower floor	2019/20	changing rooms	£ 950.00	£ -	£ -	£ 950.00
BC60	gym floor	2019/20	gym	£ 3,226.99	£ -	£ -	£ 3,226.99
BC61	TC Laptop	2021/22	Head Office	£ 535.91	£ -	£ -	£ 535.91
BC62	Funzone slides & tubes	2022/23	Funzone		£ 25,980.00		£ 25,980.00
BC63	INDOOR GYM EQUIPMENT	2022/23	STRENGTH BOUTIQUE		£ 30,340.54		£ 30,340.54
BC64	BIRCHWOOD BOILERS	2022/23	STRENGTH BOUTIQUE	£ -	£ 17,815.00	£ -	£ 17,815.00
				£ 1,577,410.51	**£ 74,135.54**	**£ 11,386.14**	**£ 1,640,159.91**
LEMSFORD HALL:	Balance b/fwd	2008/09	Brocket Road, AL8 7TT	£ 63,595.00	£ -	£ -	£ 63,595.00
LH1	L.F.R. - new floor	2010/11	Brocket Road, AL8 7TT	£ 12,403.00	£ -	£ -	£ 12,403.00
LH2	Leary Bros - Refurb roof	2010/11	Brocket Road, AL8 7TT	£ 21,082.00	£ -	£ -	£ 21,082.00
LH3	Herts Cooling Ltd - Cellar Cooling	2015/16	Brocket Road, AL8 7TT	£ 2,175.00	£ -	£ -	£ 2,175.00
LH4	Steroplast Healthcare Ltd - Defibrillator & Cabinet	2016/17	Brocket Road, AL8 7TT	£ 1,666.00	£ -	£ -	£ 1,666.00
LH5	Safescan TA8010	2017/18	Brocket Road, AL8 7TT	£ 379.00	£ -	£ -	£ 379.00
LH6	Icecuber	2017/18	Brocket Road, AL8 7TT	£ 592.00	£ -	£ -	£ 592.00
LH7	Floor tiles	2018/19	Brocket Road, AL8 7TT	£ 821.40	£ -	£ -	£ 821.40
LH8	Cone climber & mulch	2018/19	Brocket Road, AL8 7TT	£ 7,781.00	£ -	£ -	£ 7,781.00
LH9	Replacement window shutter (cream)	2019/20	Brocket Road, AL8 7TT	£ 750.00	£ -	£ -	£ 750.00
				£ 111,244.40	**£ -**	**£ -**	**£ 111,244.40**
NEWGATE STREET VILLAGE HALL:	Balance b/fwd	2008/09	Newgate Street, SG13 8RP	£ 39,207.00	£ -	£ -	£ 39,207.00
NG1	Leary Bros - Kitchen Refurb.	2010/11	Newgate Street, SG13 8RP	£ 21,249.00	£ -	£ -	£ 21,249.00
NG2	Playdale - Play frame & safety surface	2010/11	Newgate Street, SG13 8RP	£ 3,212.00	£ -	£ -	£ 3,212.00
NG3	Notice Board - Signmaker	2017/18	Newgate Street, SG13 8RP	£ 902.00	£ -	£ -	£ 902.00
NG4	Tennis court (Sports Courts deposit)	2017/18	Newgate Street, SG13 8RP	£ 7,207.00	£ -	£ -	£ 7,207.00
NG5	Windows	2017/18	Newgate Street, SG13 8RP	£ 10,700.00	£ -	£ -	£ 10,700.00
NG6	Tennis court	2017/18	Newgate Street, SG13 8RP	£ 19,620.25	£ -	£ -	£ 19,620.25
NG7	Lighting	2017/18	Newgate Street, SG13 8RP	£ 734.50	£ -	£ -	£ 734.50
NG8	New lighting	2019/20	Newgate Street, SG13 8RP	£ 942.25	£ -	£ -	£ 942.25
NG9	Outdoor gym equipment	2019/20	Newgate Street, SG13 8RP	£ 5,000.00	£ -	£ -	£ 5,000.00
				£ 108,774.00	**£ -**	**£ -**	**£ 108,774.00**
ROE HILL HALL:	Balance b/fwd	2008/09	Briars Lane, AL10 8EY	£ 188,537.00	£ -	£ -	£ 188,537.00
RH1	L.F.R. - Floor replacement	2009/10	Briars Lane, AL10 8EY	£ 16,751.50	£ -	£ -	£ 16,751.50
RH2	Michael T Axford	2010/11	Briars Lane, AL10 8EY	£ 7,376.10	£ -	£ -	£ 7,376.10
RH3	Doe Sport - MUGA	2014/15	Briars Lane, AL10 8EY	£ 25,000.00	£ -	£ -	£ 25,000.00
RH4	Doe Sport - MUGA	2015/16	Briars Lane, AL10 8EY	£ 40,458.00	£ -	£ -	£ 40,458.00
RH5	Gilks Fencing - Gate	2015/16	Briars Lane, AL10 8EY	£ 1,238.90	£ -	£ -	£ 1,238.90
RH6	Wetpour	2015/16	Briars Lane, AL10 8EY	£ 2,451.00	£ -	£ -	£ 2,451.00
RH7	Defibrillator & Cabinet - Steroplast Healthcare	2016/17	Briars Lane, AL10 8EY	£ 1,666.00	£ -	£ -	£ 1,666.00
RH8	Husky icecream Fridge	2018/19	Briars Lane, AL10 8EY	£ 295.00	£ -	£ -	£ 295.00
RH9	Floor tiles	2018/19	Briars Lane, AL10 8EY	£ 2,409.44	£ -	£ -	£ 2,409.44
RH10	Tables	2018/19	Briars Lane, AL10 8EY	£ 545.94	£ -	£ -	£ 545.94
RH11	Tables	2018/19	Briars Lane, AL10 8EY	£ 1,839.50	£ -	£ -	£ 1,839.50
RH12	CCTV	2018/19	Briars Lane, AL10 8EY	£ 2,785.00	£ -	£ -	£ 2,785.00
RH13	Replacement Roller Shutter	2019/20	Briars Lane, AL10 8EY	£ 3,030.00	£ -	£ -	£ 3,030.00
				£ 294,383.38	**£ -**	**£ -**	**£ 294,383.38**
OXLEASE							
OX1	L.F.R. - Floor	2011/12	Travellers Lane, AL10 8TJ	£ 2,310.00	£ -	£ -	£ 2,310.00
OX2	Boxer Carpentry - Fascia & soffits	2019/20	Travellers Lane, AL10 8TJ	£ 4,285.00	£ -	£ -	£ 4,285.00
				£ 6,595.00	**£ -**	**£ -**	**£ 6,595.00**
DEPOT	Fridge	2017/18	Depot	£ 112.00	£ -	£ -	£ 112.00
	Goalposts	2017/18	Depot	£ 739.83	£ -	£ -	£ 739.83
	Goalposts	2018/19	Depot	£ 695.00	£ -	£ -	£ 695.00

	GFH Communications	2019/20	Depot Security	£	2,898.00	£	-	£	-	£	2,898.00
	Gilks Fencing	2019/20	Depot fencing	£	11,655.82	£	-	£	-	£	11,655.82
	The Catering Trailers	2019/20	Depot	£	5,660.00	£	-	£	-	£	5,660.00
	Glasdon bins	2019/20	Depot for parks	£	1,066.80	£	-	£	-	£	1,066.80
				£	**22,827.45**	**£**	**-**	**£**	**-**	**£**	**22,827.45**
WAR MEMORIAL											
	There but not There Tommy	2018/19	War Memorial	**£**	**776.00**	**£**	**-**	£	-	**£**	**776.00**
TOTAL BUILDINGS:				**£**	**2,122,010.74**	**£**	**74,135.54**	**£**	**-**	**£**	**2,184,760.14**

LAND & COMMUNITY ASSETS	**Area:**	**Date Acquired**	**Location**		**Value £ 2021/22**		**Additions**		**Deductions**		**Value £ 2022/23**
Birchwood	23.029 Acres			£	1,656,000.00	£	-	£	-	£	1,656,000.00
War Memorial	22 Poles	1921		£	100.00	£	-	£	-	£	100.00
St. Albans Rd East Rec Ground	2.95 Acres	1932		£	450.00	£	-	£	-	£	450.00
Land at Lemsford		1932		£	102,905.00	£	-	£	-	£	102,905.00
Land at Newgate Street	5 Acres	1935		£	108,493.00	£	-	£	-	£	108,493.00
Land at Roe Hill	11.146 Acres	1964		£	312,463.00	£	-	£	-	£	312,463.00
Land at Hazel Grove	0.58 Acres	1988		£	3,250.00	£	-	£	-	£	3,250.00
Land at Acacia St	2 Acres	1998		£	10,000.00	£	-	£	-	£	10,000.00
Mulberry Mead	0.30 Acres	24/02/2004		£	100.00	£	-	£	-	£	100.00
War Memorial	Grade II Listed 2019	2015/16	Renovation - new colomn	£	5,467.00	£	-	£	-	£	5,467.00
Land at Coronation Gardens		2008		£	100.00	£	-	£	-	£	100.00
Land at de Havilland Grange		2008		£	1.00	£	-	£	-	£	1.00
War memorial lighting		2017/18		£	808.26	£	-	£	-	£	808.26
Land at Oldings Corner		2019/20		£	5,000.00	£	-	£	-	£	5,000.00
Princes Gate Play Area & Land	From Persimmons Homes Title No HD588878	2019/20		£	1.00	£	-	£	-	£	1.00
Chipmunk Chase etc	Play Areas & Open Spaces from Bovis	Jan-21		£	1.00	£	-	£	-	£	1.00
TOTAL				**£**	**2,205,139.26**	**£**	**-**	**£**	**-**	**£**	**2,205,139.26**

VEHICLES	**Registration**	**Date Acquired**	**Location**		**Value £ 2021/22**		**Additions**		**Deductions**		**Value £ 2022/23**	
KUBOTA TRACTOR	KL52 DBO	2002	KUBOTATRAC036	£	1,000.00	£	-	£	-	£	1,000.00	Nominal value
~~Kubota MOWER~~	~~LK14CMX~~	~~2014~~	~~KUBOTA033~~	£	23,568.00	£	-	£	23,568.00	£	-	
~~Kubota MOWER~~	~~KE15 APK~~	~~2015~~	~~KUBOTA032~~	£	19,765.00	£	-	£	19,765.00	£	-	
Truck Ford	LD66VWS	01/11/2016	FORD042	£	20,750.85	£	-	£	-	£	20,750.85	
Truck Ford	LG66UPP	01/11/2016	FORD043	£	20,750.85	£	-	£	-	£	20,750.85	
Van Ford	LJ18PUH	01/03/2018	FORD044	£	14,128.00	£	-	£	-	£	14,128.00	
Toro Mowing Machine	LK64FUV	Apr-18	TORO034	£	18,500.00	£	-	£	-	£	18,500.00	
TRACTOR MOWER	KX68BEO	Mar-19	KUBOTATRAC039 / TRI053	£	47,700.00	£	-	£	-	£	47,700.00	
Kubota MOWER	Not registered for road	Mar-19	KUBOTADECK035	£	5,750.00	£	-	£	-	£	5,750.00	
Ford Van	LB70 ZHN	Jan-21	Depot	£	17,250.23	£	-	£	-	£	17,250.23	
Iseki Rotary Rideon	EF22UPD	Aug-22	Depot	£	-	£	23,250.00			£	23,250.00	
Iseki Flail Rideon	EF22UPE	Aug-22	Depot			£	23,250.00			£	23,250.00	
TOTAL				**£**	**189,162.93**	**£**	**46,500.00**	**£**	**43,333.00**	**£**	**192,329.93**	

PLANT & MACHINERY		**Date Acquired**	**Location**		**Value £ 2021/22**		**Additions**		**Deductions**		**Value £ 2022/23**
Cricket Mower		2001	Depot	£	4,279.00	£	-	£	-	£	4,279.00
Spike Splitter		2002	Depot	£	2,620.00	£	-	£	-	£	2,620.00
Hedgecutter Side Arm		2008	Depot	£	5,415.00	£	-	£	-	£	5,415.00
Woodchipper	Browns	2015	CHIPP046	£	6,700.00	£	-	£	-	£	6,700.00
Stihl Kombi unit & attachments	Buntingford mowers	2017/18	Depot	£	596.00	£	-	£	-	£	596.00
Icemaster	Glasdon	2017/18	Depot	£	120.00	£	-	£	-	£	120.00
Goal posts	JP Lennard	2017/18	Depot	£	266.00	£	-	£	-	£	266.00
GT Trailer	Browns	2017/18	Depot	£	2,600.00	£	-	£	-	£	2,600.00
Stihl Kombi unit & attachments	Buntingford mowers	2018/19	STRIM048 STRIM049	£	1,565.85	£	-	£	-	£	1,565.85
Generator	Browns	2018/19		£	14,000.00	£	-	£	-	£	14,000.00
Container cricket mower	TRI Agri	2019/20		£	1,900.00	£	-	£	-	£	1,900.00
Replacement stephill generator	Browns	2019/20	GEN045	£	2,889.00	£	-	£	-	£	2,889.00
Containers/office/new depot	TRI Agri	2019/20	Depot	£	21,059.00	£	-	£	-	£	21,059.00
Water Bowser	Ernest Doe	Mar-23	Depot	£	-	£	5,415.00	£	-	£	5,415.00
Hayter Handmower	Mowers Online	Mar-23	Depot	£	-	£	1,271.96	£	-	£	1,271.96
Spreader	Rigby Taylor	2020/21	Depot	£	555.00	£	-	£	-	£	555.00
TOTAL				**£**	**64,564.85**	**£**	**6,686.96**	**£**	**-**	**£**	**71,251.81**
GARDENS & PLAY AREAS											
PA1	Playtop - wetpour	2008/09	Roe Hill	£	23,026.00	£	-	£	-	£	23,026.00
PA2	Playtop - wetpour	2008/09	St Albans Rd East	£	17,356.00	£	-	£	-	£	17,356.00
PA3	Centenary Park Gates	2008/09	Centenary Park	£	3,599.00	£	-	£	-	£	3,599.00
PA4	Wicksteed - Yo-Yo swing	2008/09	Roe Hill	£	4,874.00	£	-	£	-	£	4,874.00
PA5	Wicksteed - Spiro whirl	2009/09	Roe Hill	£	3,005.00	£	-	£	-	£	3,005.00
PA6	Wicksteed - Flying saucer	2008/09	St Albans Road East	£	1,970.00	£	-	£	-	£	1,970.00
PA7	Wicksteed - Spiro whirl	2008/09	St Albans Road East	£	3,005.00	£	-	£	-	£	3,005.00
PA8	RTC - Wetpour	2009/10	Millwards & Ellenbrook	£	17,987.00	£	-	£	-	£	17,987.00
PA9	GL Jones Spacewhirl	2009/10	Millwards	£	10,562.00	£	-	£	-	£	10,562.00
PA10	GL Jones Swing	2009/10	Ellenbrook	£	4,033.70	£	-	£	-	£	4,033.70
PA11	GL Jones Whirling Platform	2009/10	Ellenbrook	£	6,587.00	£	-	£	-	£	6,587.00
PA12	Playdale - City Spinner	2010/11	Lemsford	£	1,749.00	£	-	£	-	£	1,749.00
PA13	Whirling Platform & wetpour	2010/11	Newstead	£	6,478.78	£	-	£	-	£	6,478.78
PA14	Playdale - Rota Bounce	2010/11	Acacia Street	£	5,200.00	£	-	£	-	£	5,200.00
PA15	Caloo - Outdoor gym	2011/12	Centenary Park	£	4,300.00	£	-	£	-	£	4,300.00
PA16	Playdale - Play Area Upgrades	2012/13	Newgate Street	£	10,404.00	£	-	£	-	£	10,404.00
PA17	Playgrounds UK - safety surface	2012/13	Newgate Street	£	3,675.00	£	-	£	-	£	3,675.00
PA18	Playgrounds UK - safety surface	2012/13	Acacia Street	£	2,170.00	£	-	£	-	£	2,170.00
PA19	GL Jones - Swings	2013/14	Roe Hill & Acacia Street	£	10,766.87	£	-	£	-	£	10,766.87
PA20	Playdale - Ariel runway & swings	2014/15	St Albans Road East	£	18,647.00	£	-	£	-	£	18,647.00
PA21	Ronnie Fenwick - Wooden Toadstools	2015/16	St Albans Road East	£	1,650.00	£	-	£	-	£	1,650.00
PA22	Wetpour	2010/11	Newstead	£	14,133.00	£	-	£	-	£	14,133.00
PA23	Wetpour	2010/11	Coppice Close	£	9,712.00	£	-	£	-	£	9,712.00
PA24	Replacement springers (HAGS)	2017/18	Various play areas	£	3,259.00	£	-	£	-	£	3,259.00
PA25	Kissing gates (DDA compliant) - Gilks	2015/16	Centenary Park	£	3,451.50	£	-	£	-	£	3,451.50
PA26	Bins - broxap	2017/18	Various play areas	£	1,185.75	£	-	£	-	£	1,185.75
PA27	Benches & bin	2018/19	Various areas	£	4,738.00	£	-	£	-	£	4,738.00
PA28	Flight of Fantasy Train	2019/20	Ellenbrook	£	25,738.00	£	-	£	-	£	25,738.00
PA29	GL Jones Abilty swing & 2 flat swings	2019/20	Ellenbrook	£	12,720.00	£	-	£	-	£	12,720.00
PA30	Multiplay	2019/20	St Albans Rd East	£	12,980.00	£	-	£	-	£	12,980.00
PA31	Rowing machine	2019/20	Centenary Park	£	1,245.00	£	-	£	-	£	1,245.00
PA32	Picnic Tables & benches	2019/20	Ellenbrook	£	2,772.00	£	-	£	-	£	2,772.00
PA33	LA Metalworks - gate	2019/20	Ellenbrook	£	2,100.00	£	-	£	-	£	2,100.00
PA34a	Upgrade to play area (SLC Landscape)	2019/20	Ellenbrook	£	81,411.00	£	-	£	-	£	81,411.00
PA34b	Upgrade to play area (SLC Landscape)	2019/20	Acacia Street	£	76,881.08	£	-	£	-	£	76,881.08
PA36	Benches - Acacia St	2020/21	Acacia Street	£	5,348.50	£	-	£	-	£	5,348.50
PA37	Benches - Ellenbrook	2020/21	Ellenbrook	£	1,820.50	£	-	£	-	£	1,820.50
PA38	Upgrade to play area (SLC Landscape)	2020/21	Ellenbrook	£	5,042.98	£	-	£	-	£	5,042.98
PA39	Dog Bin (Glasdon)	2020/21	Poppy Walk	£	216.90	£	-	£	-	£	216.90
PA40	2 x Bin (Glasdon)	2020/21	de Hav Grange	£	947.30	£	-	£	-	£	947.30
PA41	6 x Bin (Glasdon)	2021/22	Roe Hil	£	1,674.00	£	-	£	-	£	1,674.00
PA42	Upgrade to Play Area (Caloo)	2021/22	Roe Hill	£	34,516.00	£	-	£	-	£	34,516.00
PA43	10 x Gym Equipment	2022/23	Roe Hill	£	-	£	31,340.00			£	31,340.00
PA44	10 x Gym Equipment	2022/23	St Albans Rd East			£	20,164.75			£	20,164.75
TOTAL				**£**	**462,937.86**	**£**	**51,504.75**	**£**	**-**	**£**	**514,442.61**
OVERALL TOTAL				**£**	**5,043,815.64**	**£**	**178,827.25**	**£**	**54,719.14**	**£**	**5,167,923.75**
			adjustment 2017/18	£	66,785.00					£	66,785.00

		£ 5,110,600.64

£ 5,234,708.75

AGAR BOX 9

1200	LAST YEARS FIGURE	£5,110,600.64
ADD	RH GYM	£31,340.00
ADD	ST ALBANS RD EAST GYM EQUIP	£20,164.75
ADD	WATER BOWSER	£5,415.00
ADD	HAYTER HAND MOWER	£1,270.96
ADD	ISEKI ROTARY RIDEON	£23,250.00
ADD	ISEKI FLAIL RIDEON	£23,250.00
ADD	FUNZONE SLIDES/TUBES	£25,980.00
ADD	GYM EQUIPMENT	£30,340.54
ADD	BIRCHWOOD BOILERS	£17,815.00
DEDUCT	kubota mower	-£23,568.00
DEDUCT	KUBOTA MOWER	-£19,764.00
DEDUCT	BIRCHWOOD BOILERS	-£10,220.14
DEDUCT	IPAD	-£1,166.00
	BOX 9 FIGURE	**£5,234,708.75**

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **HATFIELD TOWN COUNCIL**

County Area (local councils and parish meetings only): **HERTFORDSHIRE**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on **22ND JUNE 2023**

and ending on **4TH AUGUST 2023**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2023 (i.e. Monday 3 July – Friday 14 July).

We have suggested the following dates: Monday 5 June – Friday 14 July 2023. The latest possible dates that comply with the statutory requirements are Monday 3 July – Friday 11 August 2023.)

Signed: _____

Role: HEAD OF OPERATIONS/RFO

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation – this form is not for publication on your website.

CLASSIFICATION:	PUBLIC
DISTRIBUTION:	RESOURCES, OPERATIONS AND ESTATE MANAGEMENT
DATE OF MEETING	**14 June 2023**
AUTHOR	Cllr Tim Rowse

Hatfield Town Council Public Fireworks Display

1 Executive Summary

1.1 This paper outlines how Hatfield Town Council (HTC) will ensure a public fireworks display takes place at Angerland on 4th November 2023 if that is the intention of the Council.

2 Recommendation

a) That the Council allocates a budget of £40,000 for running a public fireworks display at Angerland on 4th November 2023 comprising £10,000 from the 2022/23 budget which was agreed by the previous Council and a further £30,000 of funds carried over from the 2022/23 budget.
b) That a sub-committee be established of between 3 and 5 councillor, with the addition of a council officer, to oversee the securing of an events company to manage the public fireworks event with ENT FX providing the fireworks display.
c) The sub-committee to be chaired by Councillor Tim Rowse and have delegated authority to manage the maximum Town Council contribution of £40,000 to deliver a public fireworks event at Angerland on 4th November 2023.
d) That former councillor, Nigel Hutton be invited to be a member of the sub-committee and continue in the role of "Fireworks Champion"

3 Background and Explanation

Review of 2022 Fireworks Event

3.1 A round table review meeting was held on 8th February 2023 to review the 2022 event. The following points were noted:

- 2022 was the first fireworks event since 2019 due to Covid.
- Approx. 3000 tickets were sold.
- The Firework event was well organised and executed. It was enjoyed by those attending.

- It was noted that November is a busy month in the Town Council calendar with resources needed for the Firework event, Remembrance Sunday and preparation for the 'Santa tour' in early December on top of business as usual activities.

3.2 A few areas were identified for review should the event be run in future years:

- Parking and spectator drop off/pickup – Parking should be an integral part of a future offering
- Catering – More and higher throughput catering providers should be encouraged
- Marketing – Available resources were used, additional Town Council resources are now available, and these should be deployed to increase activity using traditional, digital and social media channels
- Internal and External Communications – There was a suggestion that there should be more involvement and support from Councillors and/or the Fireworks Champion.

Budget for 2023 Fireworks Event

3.3 A 2023 Community fireworks event was included as a budget line in the 2023/24 budget agreed in January 2023. However it had ~~an~~ initial income and expenditure ~~of~~ set at £0. Therefore, a decision to have a 2023 event would require specific agreement on funding.

3.4 At the Full Council meeting on 8th March 2023, a 2023 community fireworks event was supported in principle but given the cost, it was thought that a final decision should be reserved for the new councillors after the May 2023 elections. However, £10,000 was allocated from the 2022/23 operational reserves to book a fireworks event company, to ensure the choice to have a 2023 event remained ~~a possibility~~ an option.

3.5 In order to progress the Fireworks event in 2023, a further £30,000 maximum commitment, which will be reduced by income received is now sought to secure an Events Company to progress detailed event planning incorporating the learning points from the 2022 event. Specifically, event trained staff will be used to operate the event (not Council Officers).

3.6 Options for increasing income from the 2023 event will be scoped including a review of ticketing prices, the option of differential rates for Town Council and non-Town Council residents and charging for on-site parking if this is deemed feasible. Income in 2022 was £10,775 and a target of £16,000 is proposed for 2023.

Fireworks Event Champion

3.7 The March 2023 Council Meeting supported the principle of having a Fireworks Event Champion

3.8 The Fireworks Event Champion will provide advice and support to sub-committee members and help in the organisation of a successful fireworks event. They will improve internal and external communications, and support the sub-committee in reviewing and responding to information posted on social media etc.

3.9 The March 2023 Council Meeting agreed that the then independent councillor, Nigel Hutton, should be the Fireworks Champion. Whilst Nigel is no longer a councillor, it is recommended that the new Council ask him to continue in this role and that this role is covered by the same indemnities as apply to councillors and officers.

3.10 The Fireworks Event Champion would be answerable to the sub-committee and its chair, who in turn would report to the Resources, Operations and Estate Management Committee (ROEM).

4 Impacts

Legal

4.1 Providing a firework event is within the remit of the Town Council. There are a number of external licences and agreements required to stage the event, including from Welwyn Hatfield Borough Council following the submission of a comprehensive Events Management Plan.

Finance

4.2 A total of £40,000 is sought to proceed with a Fireworks event in 2023, comprising £10,000 already authorised from the 2022/23 operational reserves and a further £30,000 to be allocated from funds carried over from the 2022/23.

4.3 Whilst income from the event cannot be guaranteed, we would expect this to exceed that from the 2022 event and a target income of £16,000 is proposed which would reduce the overall financial contribution required from Town Council funds.

Risk

4.4 The Hatfield Community Fireworks Event is extremely popular and is a benefit to large sections of the Community including those who do not take advantage of other Town Council services including leisure. If a Fireworks event is not run in 2023 then there is a risk of community disenchantment with the loss of this valued community event.

4.5 There is a risk that there will not be sufficient time left to properly organise the event, but it is believed this risk can be mitigated provided the decision to proceed with the event is agreed at the Full Council Meeting on 21st June 2023.

4.6 In the scenario where it proves impossible to run a successful Fireworks event in 2023, then the proposed sub-committee would be empowered to make this decision and report its rationale back to ROEM.

CLASSIFICATION:	PUBLIC
DISTRIBUTION:	RESOURCES, OPERATIONS AND ESTATE MANAGEMENT
DATE OF MEETING	**Wednesday 14th June 2023**
AUTHOR	Jonah Anthony, Town Clerk

PLAY PARK AND OPEN GREEN SPACES STRATEGY

1 Executive Summary

1.1 Discussion paper on the opportunities and challenges facing Hatfield Town Council in terms of maintaining and investing in our play parks and open green spaces. Councillors will need to consider this ahead of agreeing budgetary and investment priorities later in the year.

2 Recommendation

2.1 That the Resources, Operations and Estates Management Committee **NOTE** the observations in the report and consider strategic guidance for officers as they draft budgetary and investment proposals.

3 Background and Explanation

3.1 In 2017 the then House of Commons' Communities and Local Government Committee undertook an inquiry into public parks. They concluded that "Parks and green spaces matter. They make a vital contribution to many of our most important strategic objectives, such as climate change mitigation, public health and community integration. However parks are at a tipping point, and failure to match their value and the contribution they make with the resources they need to be sustained could have severe consequences"[1]. After six years, with the effects of the Covid pandemic and cost of living crisis, this summary remains as relevant now as it did in 2017.

3.2 Hatfield Town Council is responsible for 35 play parks, open green spaces and standalone planters across the parish. A list is attached at Annex A (please note the numbers refers to an internal map we use). It takes approximately 107 staff hours a week to maintain these spaces, at an estimated annual cost of £112,000. Please note that this excludes the time required to carry out repairs and new installations/projects and is on top of expenses incurred such as replacement bins (£600 each), replacement

[1] https://publications.parliament.uk/pa/cm201617/cmselect/cmcomloc/45/4502.htm

seats (£50-£100), replacement springs (£500-£800) and external safety inspections (8 inspections across the year at an annual cost of circa £3,500). Furthermore, to install play equipment at just one of the play parks, it currently costs in the region of £45,000 to replace the current multi-play equipment (like-for-like).

3.3 There are generally three ways in which Hatfield Town Council has become responsible for the upkeep of a particular park or green space.

A. Land has been acquired and is owned by the Town Council (or its predecessor) for the specific use as a recreational facility. This includes the land around Birchwood Leisure Centre. These are typically large areas whose upkeep is expected to be covered by the Council Tax precept
B. Land is leased from other local authorities or community minded land owners for the express purpose of providing a recreational facility. Again the cost of maintaining these lands is expected to come from the Council Tax precept
C. Land is given to the Town Council to adopt as part of a new housing development. A commuted sum is usually transferred with the land to pay for its ongoing upkeep. This money is kept separate from revenue received from the Council tax precept and commercial income streams.

3.4 The large number of housing developments in Hatfield over the last 20 years has seen an ever growing collection of small detached play parks and green spaces be established to meet conditions attached to planning permission given. Developers are usually keen to move on from the project quickly and the Town Council has previously taken on a prominent role in adopting these play parks and green spaces. Whilst some funds are transferred to the Town Council to make a contribution to the upkeep of these spaces, none of these play parks and green spaces are designed to generate income. It is assumed that their ongoing and long-term upkeep will need to be funded from the council tax precept.

3.5 Given the relatively large numbers of areas the Town Council is responsible for, and the large number of play equipment in place, Officers are concerned that management of these spaces will become unsustainable. The current model is to use the section 106 money received from individual land transfers to fund large expenditure (e.g. play park equipment replacement). However this fund currently stands at £450,000 and would soon be depleted without a strategy to replenish the fund, reduce the Town Council's exposure, lower service levels or a combination of the three.

3.6 Members will need to design a long term strategy in order to ensure future residents are able to continue to enjoy recreational facilities and green spaces across the parish.

Potential Options to consider:

- Continue to use the section 106 fund to pay for equipment and other resources required to maintain the play parks and green spaces. A further decision on how to maintain the play parks can then be made once the funds has been depleted.
- Set aside a portion of the annual council tax precept to replenish the section 106 fund to ensure the cost of maintaining the play parks and green spaces is funded in the long term (NB this may require increases to the council tax precept).
- Invest in a commercial enterprise with the expectation that revenue from this venture will provide an annual return which pays for the maintenance and investment required.
- Explore sponsorship opportunities
- Transfer some, or all, the play parks and green spaces to other organisations (both for no fee, and for an agreed fee).
- Decide not to replace play equipment when they come to the end of their usable lifespan.
- Seek lower cost and/or longer lasting alternatives to multi-play equipment.

4 Impacts

Legal

4.1 There is no statutory duty for the Town Council to provide specific play parks and green spaces (although this is very much an expectation and justification for the tax raising powers).

4.2 Some of the land the Town Council is responsible for have legal covenants attached to them which would prevent them from being transferred to another organisation, or used for anything else but for recreational purposes.

4.3 Any commercial investment utilising the section 106 funding would need to ensure that the proceeds were invested back into the maintenance of the play parks and green spaces, and this was accurately recorded.

Finance

4.4 As well as the circa £410,000 in the ring fenced section 106 account, circa £455,000 is allocated to 'Depot Costs' in the budget and funds the expenditure of the Estates Team when maintaining our green spaces, playground and outdoor sports facilities.

Risk

4.5 Residents expect the Town Council to provide play parks and green spaces. Any reduction in the service provided (either through a reduced number of parks or play equipment replacement) is likely to be met with resistance and disappointment. However without a new strategy in place, the Town Council may not have sufficient funds to invest in play parks and green spaces without significantly increasing the council tax precept on an annual basis.

ANNEX A

HTC Sites:

Site	Play Area	Sports	Trees	Open Space
Acacia St - 8	✓		✓	✓
Allotments – 2			✓	✓
Birchwood - 1	✓	✓	✓	✓
Campion/Bluebell – 12B			✓	✓
Borra Pit – 16B	✓		✓	✓
Chipmunk – 16	✓		✓	✓
Coppice - 10	✓			✓
Coronation – 21			✓	✓
Daffodil – 12	✓		✓	✓
Ellenbrook - 11	✓		✓	✓
Flamingo – 16D			✓	✓
French Horn Lane - 3	✓		✓	✓
Gorseway – 12A	✓		✓	✓
Horsa – 16C			✓	✓
Howe Dell - 14				✓
Lemsford Hall - 25	✓	✓	✓	✓
Memorial - 17				✓

Site	Play Areas	sports	Trees	Open Space
Millwards & Centenary – 5/5A & 6	✓		✓	✓
Mulberry Mead - 13	✓		✓	✓
Mosquito/Humpys – 16E			✓	✓
Newgate Street - 20	✓	✓	✓	✓
Nimrod – 16F			✓	✓
Newstead - 9	✓		✓	✓
Oxlease - 7			✓	✓
Poppy Walk (Holme Road) -24	✓		✓	✓
Princess Gate/Sovereign - 23	✓		✓	✓
Roe Hill - 4	✓	✓	✓	✓
The Crescent – 16H				✓
The Dell - 18			✓	✓
The Grange - 15		✓	✓	✓
Tiger Moth – 16A	✓		✓	✓
The Runway/Albatross – 16G				✓
The Ryde - 19			✓	✓