

14th October 2026

To: All Members of Newbury Town Council

Dear Councillor

You are summoned to attend a meeting of the Newbury Town Council on Monday 19th October 2026 at 7:30pm.

The meeting will be held in the Council Chamber, Town Hall, Market Place, Newbury, RG14 5AA. The meeting is open to the press and public and will be streamed via Zoom:

[Click Here](#)

Yours sincerely,

Toby Miles-Mallowan
Chief Executive Officer

AGENDA

1. **Apologies**
2. **Declarations of interest and dispensations**
To receive any declarations of interest relating to business to be conducted in this meeting and confirmation of any relevant dispensations.
3. **Minutes (Appendix 1)**
To approve the minutes of a meeting of Full Council held on Monday 27th July 2026
4. **Questions and petitions from members of the public**
Town Mayor / Chief Executive Officer
All questions for this meeting must be submitted to the Chief Executive Officer by 14:00 on Friday 16th October 2026.
5. **Members' questions and petitions**
All questions for this meeting must be submitted to the Chief Executive Officer by 14:00 on Friday 16th October 2026.
6. **Mayor's Report**
To receive a report from the Mayor
7. **Chief Executive Officer's update (Appendix 2)**

Town Hall, Market Place, Newbury, RG14 5AA

☎ (01635) 35486 ✉ towncouncil@newbury.gov.uk
☎ (01635) 40484 🌐 www.newbury.gov.uk
🐦 @NewburyTC 📘 NewburyTC

To **receive** the Chief Executive Officer's report

8. Committees

To **receive** the minutes of meetings of the Town Council's Committees:

Civic Pride, Arts & Culture	14 September (draft)
Planning & Highways	03 August and 28 September (draft)
Community Services	07 September (draft)
Policy & Resources	12 October (draft)

9. Application for Freedom of the Town (appendix 3, 4 &5)

To **receive** the nomination of Dr David Peacock and Mr Anthony Pick.

To **resolve** the nomination of Mr David Peacock for Freedom of the Town

To **resolve** the nomination of Mr David Peacock for Freedom of the Town

10. Annual Governance & Accountability Return (AGAR) - Annual Governance Certificate 2025/26 (Appendix 6)

To **receive and resolve acceptance of** the Annual Governance Certificate Year (Part 3) ending 30/03/2026. Published, with AGAR parts 1&2, plus the Notice of Conclusion of Audit, on the Council noticeboard and website, 22nd September 2026.

11. Internal Audit (1st April to 31st July 2026) (Appendix 07 & 8)

11.1. To **receive and accept** the Internal Audit report 1st April – 31st July 2026 (appendix 07)

11.2. To **resolve** the proposed actions against the Internal Auditor's recommendations (appendix 08), reviewed and recommended by the Policy and Resources Committee (12th October 2026).

12. Financial Regulations (Appendix 09)

To **review** the amendments as recommended by the Policy and Resources Committee (12th October 2026) and **adopt** the updated financial regulations.

13. Budget 2027/28 (Appendix 10)

To **note** the Budget Review Timeline as approved by Policy and Resources Committee.

14. Local Democracy Week

To **receive** a verbal update on the Local Democracy Week.

15. Forward Work Programme (Appendix 11)

To **note** the forward work programme for 2026/27

If you would like a paper copy or large print copy of this agenda, please request this from the Reception Desk at the Town Hall.

**MINUTES OF A MEETING OF THE FULL COUNCIL COMMITTEE HELD IN THE COUNCIL CHAMBER,
NEWBURY TOWN COUNCIL, MARKET PLACE, NEWBURY ON
MONDAY 27th JULY 2026 AT 7:30 PM.**

PRESENT

Councillors Phil Barnett, Vera Barnett, Alistair Bounds, Jo Day (Town Mayor, Chair), Billy Drummond, Nigel Foot, David Harman, Roger Hunneman, Ian Jee, Pam Lusby Taylor, David Marsh, Stephen Masters, Vaughan Miller, Elizabeth O’Keeffe, Sarah Slack, Graham Storey, Meg Thomas.

In Attendance

Toby Miles-Mallowan, Chief Executive Officer

41. APOLOGIES

Councillors Sam Dibas, Chris Hood, Roger Hunneman, Andy Moore, Gary Norman, Martha Vickers and Tony Vickers

42. DECLARATIONS OF INTEREST

It was declared that Councillors Phil Barnett, Billy Drummond, Nigel Foot and David Marsh who are also Members of West Berkshire Council, which is declared as a general interest on their behalf and a dispensation is in place to allow them to partake in discussions relating to West Berkshire Council business.

43. MINUTES

Proposed: Cllr O’Keeffe

Seconded: Cllr Miller

Resolved: to approve the minutes from Monday 22 June 2026.

44. QUESTIONS AND PETITIONS FROM MEMBERS OF THE PUBLIC

There were none **received**.

45. MEMBERS’S QUESTIONS AND PETITIONS

Questions were **Received** from Councillors Phil Barnett and Meg Thomas (appendix 2)

46. MAYORS REPORT

The Mayor’s report was **received**.

47. CHIEF EXECUTIVE REPORT

The Chief Executive Report was **received**.

48. COMMITTEES

The draft minutes from the meetings of the Town Council’s Committees were **received**.

49. CLIMATE EMERGENCY GRANT APPLICATIONS

Declarations of interest were **received** from Councillors Phil Barnett and Billy Drummond who are members of Greenham Parish Council.

Declaration of interest was received from Councillor Meg Thomas who is a member of Newbury Friends of the Earth.

Newbury Friends of the Earth

Proposed: Cllr Harman

Seconded: Cllr Slack

Resolved to award £1000 to Newbury Friends of the Earth from the Climate Emergency Grant

Greener Greenham

Proposed: Cllr Harman

Seconded: Cllr Miller

Resolved to award £500 to Greener Greenham from the Climate Emergency Grant

50. LOCAL GOVERNANCE REVIEW

A report on the Local Governance Review for West Berks was **received**.

51. ANNUAL COMMERCIAL FITNESS AND SMALL SIDED PITCH HIRE

The report was **received**, the council **reviewed** the report on commercialisation of Council Parks.

Proposed: Cllr Masters

Seconded: Cllr O'Keeffe

Resolved to conduct further consultation with Park Stakeholders and to feedback to the Civic Pride Arts and Culture Committee to review and implement the findings.

52. BERKSHIRE YOUTH AGREEMENT

CEO's report was **received**.

The report was **reviewed** by council.

Proposed: Cllr O'Keeffe

Seconded: Cllr Masters

Resolved to approve the recommendations in the report to implement a 5 year agreement with Berkshire Youth and for funding to be increased annually in line with inflation (if funding permits).

53. WORKING IN PLACE NIGHTINGALES

Cllr Nigel Foot Declared that as a West Berkshire Councillor he is the lead Councillor for this project.

Report on the Working in Place scheme for Nightingales was **received**.

Proposed: Cllr Miller

Seconded: Cllr O'Keeffe

Resolved to approve the recommendations in the report and to appoint Cllr Billy Drummond as the lead Councillor for Newbury Town Council.

54. NEIGHBOURHOOD DEVELOPMENT PLAN

An update on the NDP was **received**.

55. DATE OF FUTURE MEETINGS

Proposed: Cllr Masters

Seconded: Cllr Miller

Resolved to amend the dates of the Civic Pride Arts and Culture Committee and the Community Services Committee in September 2026.

56. FORWARD WORK PROGRAMME

Forward Work Programme was noted.

57. EXCLUSION OF PRESS AND PUBLIC

Proposed: Cllr Masters

Seconded: Cllr Drummond

Resolved that under section 1, paragraph 2 of the public bodies (admission to meetings) Act 1960 the press and public be excluded from the meetings for the following items of business as publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

58. PARKS AND OPEN SPACES ASSISTANT PROPOSAL

Proposed: Cllr Masters

Seconded: Cllr Slack

Resolved to implement the proposal.

59. CONFIDENTIAL AND LEGAL PRIVILEGED REPORT

Proposed: Cllr Harman

Seconded: Cllr O'Keeffe

For: 11

Against: 3

Abstained: 2

Resolved to implement recommendation.

**THERE BEING NO OTHER BUSINESS THE CHAIRPERSON DECLARED THE MEETING CLOSED AT
21:41 HRS**

Signature: _____ Date: _____

Appendix 1: Members Questions.

Question from Cllr Meg Thomas:

Please could the Council authorise the Friends of Newtown Road Cemetery to develop proposals and seek external funding for improvements to Newtown Road Cemetery, in consultation with the Council as landowner. Any works affecting Council-owned land or assets would remain subject to the Council's approval.

The Council values the work of the Friends of Newtown Road Cemetery, but cannot give an outside organisation general permission to carry out works or apply for funding relating to the site.

The cemetery is a closed and protected heritage site. Newbury Town Council remains responsible for its safety, maintenance and any damage caused. Any proposed work would

therefore need to be properly assessed, approved and supervised by the Council, with the necessary permissions, insurance and safety measures in place.

Even a water tap would create ongoing responsibilities. The Council would need to decide who pays for installation and water use, and who is responsible for testing, maintenance, repairs and preventing contamination or vandalism.

The Council also has several heritage assets requiring investment, including the Town Hall. It does not currently wish to pursue Heritage Lottery funding for the cemetery where this could affect its wider funding priorities and officer capacity.

The cemetery should instead be included in a wider plan covering the condition, repair and funding of all Council heritage assets. The Friends can continue to develop ideas with officers, but no works or funding applications should proceed without formal Council approval.

Supplemental question from Cllr Thomas:

I welcome your statement that the Friends may help develop ideas and evidence. Could you clarify whether that includes preparing project proposals, obtaining outline costings and identifying external funding opportunities for the Council's consideration, while the Council remains the client, decision-maker and accountable body throughout?

Yes. The Friends may help develop ideas, gather evidence, prepare outline proposals, obtain indicative costs and identify possible funding sources for the Council to consider. However, this would not authorise the Friends to commission works, make funding applications or commit the Council. Newbury Town Council would remain responsible for approving, managing and supervising any project and would remain the client, decision-maker and accountable body throughout.

1st Question from Cllr Phil Barnett:

Besides irregular parking especially on pavements

Some Newbury Town members are now being told by residents that certain cars and vans are being parked near their houses for long periods , sometimes months. This has happened to East fields members while out canvassing on several occasions recently. This is obviously happening along roads where there is no parking restrictions close to the town. Although not obstructing residents driveways.

They obviously have been abandoned. Presumably when owners have no where else to park them or perhaps stolen.

"Therefore can this Town council urge the Thames Valley Constabulary to patrol these town side roads on a regular basis to establish whether these vehicles are licenced or have been stolen and abandoned. This would go a long way to help effected residents who have to look out of their windows at the same vehicles , in some cases for months on end ?

Thank you for the question. Newbury Town Council does not have responsibility for parking enforcement, checking vehicle licences or investigating and removing abandoned vehicles.

A vehicle parked legally on an unrestricted road is not necessarily abandoned merely because it has remained there for a long period. Suspected abandoned or untaxed vehicles should be reported directly to [West Berkshire Council](#), which can investigate and take appropriate action.

Where there is reason to believe that a vehicle is stolen, dangerous or causing an obstruction, it should be reported to [Thames Valley Police](#) through its online service or by calling 101.

Decisions about police patrols and operational priorities are matters for Thames Valley Police. The Town Council will continue to raise evidenced local concerns through its established liaison arrangements, but residents and councillors should report individual vehicles directly to the appropriate authority.

2nd Question from Cllr Phil Barnett:

With the possibility of Berkshire Associations of Local Councils (BALC) losing over 50 % of their membership due to the setting up of Ridgeway Council

Can this Town Council explore all possibilities and benefits before taking any decisions on changing its membership of Local Councils Associations?

Newbury Town Council values the advice, training and support it receives as a member of BALC and has no current plans to change its membership.

The future arrangements following the creation of Ridgeway Council should be considered nationally by NALC, working with BALC, the Oxfordshire association and all affected councils. NTC will contribute to any consultation, but it is not for the Council alone to determine how the associations should be reorganised.

Any future proposal affecting NTC's membership would be brought to Council for a formal decision.

Meeting of Newbury Town Council, Monday 19th October 2026

Chief Executive Officer's Report.

- **Staff Matters:**

Recruitment and Development: The Council has continued to invest in its workforce, including:

- Recruitment of **three trainees**, supporting skills development and succession planning
- Managing **one staff retirement**, ensuring continuity of service
- **Facilities Supervisor** is due to commence employment shortly

- **Town Hall:** The essential roof repairs to the Town Hall are nearing completion. This work has been necessary to:

- Protect integrity of the building
- Prevent further deterioration
- Safeguard a key civic asset

Completion of this project will reduce the risk of ongoing maintenance issues.

- **Asset Management and Compliance:** Significant progress has been made in strengthening the Council's approach to asset management and compliance including:

- Memorial Testing Programme to ensure safety and compliance within burial grounds.
- The implementation and review of contracts, improving oversight and consistency in service delivery.
- Development of a comprehensive asset register, providing improved visibility and control of council-owned assets.

These measures support improved governance, risk management, and long term planning.

- **Mapping of Council Assets:** work has been undertaken to map and record Council assets across the Town, including:

- Trees
- Street Furniture
- Wider Newbury Town Council-owned infrastructure

This mapping exercise provides:

- A stronger evidence base for maintenance and investment decisions
- Improved operational efficiency
- Enhance ability to respond to issues and plan future works

- **Parkrun:** one of the most notable community initiatives has been successful review and subsequent implementation of Parkrun within Victoria Park and after a winter hiatus has returned with the first event seeing over 300 runners and 35 volunteers.
- **Cafe refurbishment:** works to refurbish the park cafe are nearing completion, building control has now been signed off. We are hopeful for an Early May Bank holiday weekend opening. This project represents a significant investment in:
 - Improving visitor experience
 - Enhancing the quality of facilities within Victoria Park
 - Supporting increased footfall and community use.

The refurbishment is progressing well and remains a key priority for the Council.

- **Community safety and vandalism:** Vandalism has remained a significant issue throughout the year, particularly within Victoria Park.
 - Key incidents:
 - Mega Tower has been subject to repeated damage, including a serious incident involving arson
 - The skate park has experienced ongoing graffiti and tagging

These incidents have:

- Created additional repair costs
 - Impacted the quality and safety of facilities
 - Placed increased pressure on staff resources
- **CCTV and Security Improvements**

In response to ongoing vandalism, the Council is actively exploring improvements to security measures, including:

 - Upgrades to CCTV coverage within the park
 - Enhancing the Council's ability to:
 - i. Detect anti-social behaviour
 - ii. Support enforcement action
 - iii. Act as a deterrent

This work will form an important part of the Council's strategy to protect its assets and maintain a safe environment for residents and visitors.

- **Upcoming Events:** It is still a busy time for officers over the next month over the next month with both Newbury in Bloom judging and Chilterns in Bloom (as part of the Britain in Bloom preliminary round). We are also reviewing the process

and criteria for the Civic Awards to ensure that we are achieving community impact.

NEWBURY TOWN COUNCIL
NOMINATION FOR FREEDOM OF THE TOWN

NOMINATORS DETAILS	
Name	Cllr. Meg Thomas
Address	[REDACTED]
Email	meg.thomas@newbury.gov.uk
Telephone	[REDACTED]

ABOUT THE NOMINEE	
Name	Dr David Mark Peacock
Address	[REDACTED]
Email (if known)	[REDACTED]
Telephone (if known)	[REDACTED]
How long have you known the individual?	About ten years
Are you related to the individual?	No

WHY THE NOMINEE SHOULD BE CONSIDERED	
Please explain in no more than 500 words why you are making your nomination, and what makes them eligible to be awarded Freedom of the Town <i>(this will be considered by the Council and used to decide the resolution of their nomination at a meeting of Full Council.)</i>	We would like to nominate Dr David Peacock for the Freedom of Newbury in recognition of his unparalleled dedication to the preservation of the town's special history and heritage. His efforts have been mainly voluntary and invaluable in terms of enhancing the community. His interest in the town began when he was a young reporter for the Newbury Weekly News between 1979 and 1985, a role that included covering planning matters. Since then, as a history teacher and lecturer, his research into local history and architectural heritage have made him an expert on the town and its hinterland. In parallel, he developed increasing concern for the amount of the architectural heritage of our ancient market town being lost or despoiled by inappropriate development.

	Dr Peacock, over many years, has promoted the town with talks to local groups and courses at the Museum and through his authorship of the well-received history of the town 'The Story of Newbury which was published in 2011. His PhD thesis in 2003 was on the town's most famous son, John Winchcombe II (Jack of Newbury), who was at the centre of the European wool industry and part of whose house still stands in Northbrook Street. Dr Peacock's encyclopaedic knowledge of other buildings in the town centre means he knows the history of a high proportion of them, their architects and a number of their historic occupiers. As part of his commitment to the town he has, on a voluntary basis, led town walks and contributed to the town's Heritage Working Group and its Blue Plaque scheme. Again on a voluntary basis, as a member since 1990, in 2017 Dr Peacock became Chairman of The Newbury Society, an organisation very much akin to his interests and concerns, particularly as regards how much planning development was disregarding Newbury's heritage. In this role, he has been diligent in scrutinising and challenging planning applications that he and the Society would regard as failing to respect the architectural wellbeing of the town. The culmination of his expertise and campaigning came in the successful challenge to the proposed high-rise redevelopment proposals for the Kennet Centre. On behalf of the Newbury Society (and the vast majority of the public), almost single-handedly, Dr Peacock spent many hours of his life over several years, going through vast amounts of detail within the planning application. He dissected and challenged the application at Newbury Town Council and West Berkshire Council planning meetings and a public inquiry, and his efforts were pivotal in persuading local councillors and the Government planning inspector that this proposal was the most threatening
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	development to the historic heart of the town in living memory and must be rejected. Dr Peacock's leadership, vast knowledge of Newbury, and commitment to preserving and enhancing its unique heritage has made a lasting impact on our community. We feel it is appropriate for Newbury Town Council to recognise his dedication to, and passion for Newbury by awarding him the Freedom of the Town.
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I hereby confirm that all information is correct and the nominee is eligible to be considered for the award of Freedom of the Town.	
Signature	
Name (print)	Meg Thomas
Date	
NOMINATION SECONDED BY	
Signature	
Name (print)	Vaughan Miller
Date	

Newbury Town Council
Freedom of the Town Policy

Background/Introduction

Giving someone Honorary Freedom and Freedom of Entry is one of the most prestigious appointments that a Council can bestow.

The last Honorary Freedom given in Newbury was to the Corp of Royal Engineers, granted in 1996 when Newbury was a Borough Council, and presented along with a Freedom Parade in 1997.

By section 249(5) of the Local Government Act 1972 (amended by section 180 of the Local Government Planning and Land Act 1980), a Borough, Royal Borough or City Council may admit “persons of distinction and persons who have in the opinion of the Council, rendered eminent services to the city, borough or royal borough” as Honorary Freeman.

Because we are a Parish Council, we have not had the powers to grant Honorary Freedom since becoming Newbury Town Council in 1997.

However, the law on Honorary Freemen and Honorary Freewomen has since changed by virtue of the Local Democracy, Economic Development and Construction Act 2009. The 2009 Act widened the list of councils who are able to grant Honorary Titles.

“Subject as follows, a relevant authority may admit to be honorary freemen or freewomen of the place of area for which it is the authority –

- a. Persons of distinction, and
 - b. Persons who have, in the opinion of the authority, rendered eminent services to that place or area.
6. In this section “relevant authority” means –
- a. a principal council;
 - b. a parish or community council;
 - c. charter trustees in England constituted ...”

Local Democracy, Economic Development and Construction Act 2009; Part 1 – Democracy and Involvement; Chapter 5 – Local Freedoms and Honorary Titles

As this has come to light, a policy has now put in place to grant Honorary Freedom for individuals who have provided exceptional, distinguished service to the Town and was agreed upon at the Council Committee meeting of Civic Pride, Arts and Culture held on 1st July 2024.

Appointment of Honorary Freedom of Newbury Town

Legal Position

1. By Section 249 of the Local Government Act 1972 (including amendments by the Local Democracy, Economic Development and Construction Act 2009), a principal council, parish or community council may admit “persons of distinction and persons who have, in the opinion of the Council, rendered eminent services” to Newbury as Honorary Freeman
2. A resolution passed by not less than two-thirds of the members voting at a specifically convened meeting is required to admit the Honorary Freeman or Freewoman, but this does not confer any rights upon them.
3. The resolution should recite the particular grounds upon which the Council have come to their decision, and details of the public services rendered by the recipient should be included.
4. After passing of the resolution, a newly admitted Freeman or Freewoman may, depending on custom, take the appropriate Freeman’s Oath and sign the Freeman’s Roll, with their signature being witnessed by the Mayor and Chief Executive Officer.
5. A sealed certificate of the grant of the Honorary Freedom, incorporating a copy of the formal resolution, contained in a suitable casket should then be presented to the newly appointed Honorary Freeman or Freewoman by the Mayor and an opportunity given for the recipient to reply.

Eligibility

1. Individuals from all walks of life and sections of the community who have made a difference to the Parish of Newbury are eligible to be nominated as honorary freemen/freewomen.
2. In keeping with the special nature of the award, it shall be strictly limited to those who have made a very significant contribution to the community of Newbury and who have demonstrated “service above self”.
3. The honour will be awarded for the individual’s lifetime and not as a hereditary award.
4. Posthumous Awards are not legally able to be granted.
5. It would be expected that the nominee will have given extensive and distinguished service to the community that goes beyond local government e.g. service to other organisations, voluntary and community groups, in a largely voluntary capacity.
6. Nominations will not be accepted for current serving members of the Town Council. If the nomination is that of a former Member of the Town Council, then a nomination for the role of Honorary Aldermen should instead be considered.

Nomination Procedures

1. An application for appointment must be made in writing using the application form provided.
2. This must be submitted by either themselves or by a member of the Council on their behalf.
3. The submission should outline the voluntary service provided by the individual to the community and any other examples of community spirit to justify the honour.

4. Applications should be submitted to the Chief Executive, consulted with the Civic Manager and the Chair of Full Council. All nominations will be treated in the strictest of confidence.
5. Election of the position of Honorary Freeman or Freewomen shall then be voted upon by resolution of the Council. This should be a specially convened meeting of Full Council with the resolution passed by not less than two thirds of members voting.
6. Following the meeting, the nominee will then be informed of the outcome of the resolution, and invited to an individual ceremony at Newbury Town Hall to receive their honour.

Role Entitlements

1. Honorary Freeman or Freewomen may attend en masse all civic ceremonial events as invited.
2. Assist, with the Mayor's permission, the hosting of receptions/functions at the Town Hall.
3. Support the work of the Mayor's Charity.
4. To act in an ambassadorial role for the Council and the civics when requested to do so.
5. To promote civic pride in Newbury Town and its council.

Privileges of Title

1. Honorary Freeman and Freewomen will be entitled to wear a badge of office as directed by the Chief Executive Officer and Mayor.
2. Attend, when invited, civic ceremonial functions and receptions,
3. To participate in civic processions, taking precedence amongst distinguished guests.
4. To be added to a 'roll of honorary freedom' which is kept in the Town Hall.
5. To enjoy such other privileges as the Council may confer upon them from time to time.

NEWBURY TOWN COUNCIL
NOMINATION FOR FREEDOM OF THE TOWN

NOMINATORS DETAILS	
Name	
Address	
Email	
Telephone	

ABOUT THE NOMINEE	
Name	
Address	
Email (if known)	
Telephone (if known)	
How long have you known the individual?	
Are you related to the individual?	

WHY THE NOMINEE SHOULD BE CONSIDERED	
Please explain in no more than 500 words why you are making your nomination, and what makes them eligible to be awarded Freedom of the Town <i>(this will be considered by the Council and used to decide the resolution of their nomination at a meeting of Full Council.)</i>	

I hereby confirm that all information is correct and the nominee is eligible to be considered for the award of Freedom of the Town.	
Signature	
Name (print)	
Date	
NOMINATION SECONDED BY	
Signature	
Name (print)	
Date	

Appendix 3 B Honorary Freedom of Newbury

Assessment Framework

Working criteria and councillor assessment record

This framework provides a consistent and evidence-based method for reviewing nominations. It supports councillors' judgement but does not replace it. The award should remain exceptional and should only be recommended where the nominee clearly meets the statutory test of being a person of distinction or having rendered eminent services to Newbury.

Assessment details

Name of nominee

Dr David Mark Peacock

Assessor

Toby Miles-Mallowan

Date assessed

06 October 2026

Stage 1 Initial eligibility checks

Mark Yes or No against each question. A nomination failing one or more requirements should normally be declined or returned for further evidence before scoring.

Eligibility question	Required	Yes	No
Is the nominee an identifiable individual?	Yes	☒	☐
Does the nominee have a substantial connection with Newbury?	Yes	☒	☐
Does the nomination describe service to Newbury or distinction brought to the town?	Yes	☒	☐
Is there sufficient independent evidence to assess the nomination?	Yes	☒	☐
Is the contribution substantially above ordinary employment, elected office, volunteering or community participation?	Yes	☒	☐
Are there unresolved matters that could make the award inappropriate or bring the Council into disrepute?	No	☐	☒

Eligibility observations or further evidence required

Evidence includes the nomination; Newbury Society blue-plaque research credited to Dr Peacock; Historic England citation of The Story of Newbury; and official Planning Inspectorate inquiry records identifying him as the Society's Rule 6 representative and author of its proof of evidence.

The 2025 Kennet Centre appeal was dismissed, but the precise causal contribution of Dr Peacock's evidence cannot be isolated from the decision and other participants. The nomination's claim that his intervention was pivotal should therefore be treated as the nominator's assessment, not an independently established finding.

Before a final recommendation: obtain the appeal decision and assess references to Society evidence; seek independent testimonials and confirmation of voluntary service; complete proportionate suitability and conflicts checks. No adverse matter was identified in this limited review; that is not a completed due-diligence check.

Stage 2 Scored assessment

Score each criterion from 0 to 5, multiply by the weighting and record the weighted score. The maximum overall score is 80.

Criterion	Evidence to consider	Weight	Score 0–5	Weighted score
Exceptional nature of the contribution	How far does the contribution exceed what would ordinarily be expected? Is it genuinely outstanding or distinguished?	×3	4	12
Benefit to Newbury	What demonstrable difference has the nominee made to Newbury, its residents or its reputation? How extensive is that benefit?	×3	4	12
Legacy and lasting impact	Has the contribution produced lasting change, strengthened an institution, inspired others or created an enduring local legacy?	×2	4	8
Service above self	Has the nominee demonstrated exceptional commitment, sacrifice, courage, generosity or leadership beyond personal or financial benefit?	×2	4	8
Connection with Newbury	How strong, substantial and relevant is the nominee's residence, work, service or other connection with the town?	×2	5	10
Community recognition	Is the contribution independently recognised by residents, community organisations, beneficiaries or other credible sources?	×1	4	4
Length and consistency of service	Has the contribution been sustained over a significant period? If shorter, was its importance truly exceptional?	×1	5	5
Civic standing and suitability	Is the nominee an appropriate recipient of Newbury's highest civic honour? Would the award maintain public confidence and reflect positively upon the town?	×2	4	8
TOTAL	Maximum 80			67

Scoring guide

Score	Description
0	No relevant evidence
1	Very limited contribution or evidence
2	Worthwhile contribution within normal community service

3	Significant and clearly evidenced contribution
4	Outstanding contribution with substantial local impact
5	Exceptional or eminent contribution of the highest order

Stage 3 Threshold and overall judgement

A nomination should normally proceed only where all of the following are satisfied:

- ☒ The total score is at least 60 out of 80.
- ☒ Exceptional nature of the contribution is scored at least 4 out of 5 before weighting.
- ☒ Benefit to Newbury is scored at least 4 out of 5 before weighting.
- ☐ No significant suitability or reputational concerns remain unresolved (formal checks outstanding).
- ☒ The contribution reaches the exceptionally high standard appropriate for Honorary Freedom.

Overall judgement

Taking the evidence as a whole, has the nominee made an exceptional and demonstrable contribution to Newbury, or brought such distinction to the town, that conferring its highest civic honour would be justified?

- ☐ Recommend for consideration by Council
- ☒ Seek further evidence
- ☐ Do not recommend at this time

Reasons for assessment and key evidence relied upon

PROVISIONAL SCORE: 67/80. Exceptional contribution 4/5 and benefit to Newbury 4/5. Numerical thresholds are met, but the assessment is not a final award recommendation pending proportionate due diligence and corroboration.

Independent evidence: official inquiry case-management note (May 2025) identifies Dr Peacock as the Newbury Society Rule 6 representative; the Society's published proof of evidence identifies him as its speaker. The Society reports dismissal of the appeal on 21 August 2025.

Published heritage work: Historic England cites Peacock, *The Story of Newbury* (2011); Newbury Society and Town Council blue-plaque pages attribute local historical research to him (including John Winchcombe II and James H. Money).

Nomination evidence: journalism in Newbury 1979–85; PhD (2003); local talks, walks and museum teaching; Society member since 1990 and chair from 2017; contributions to the Heritage Working Group and blue-plaque scheme. These details should be corroborated where material to the final decision.

Judgement: sustained, unusually substantial contribution to Newbury's historical understanding and heritage advocacy, with documented participation in a major planning inquiry. Credit should be shared appropriately with other parties. Further independent testimonials and completed suitability checks are advised before referral.

Safeguards applied

- Long service alone is insufficient; quality, impact and distinction must be shown.
- Paid employment or elected service should not normally qualify unless the contribution went substantially beyond the ordinary role.
- Political affiliation, wealth, celebrity or social status must not influence the assessment.
- Posthumous nominations may be considered against the same criteria.
- Relevant interests must be declared and councillors should not participate where impartiality could reasonably be questioned.
- Appropriate and proportionate due diligence should be completed before a recommendation is made public.
- There is no annual quota and a high numerical score does not automatically result in an award.

- Nominations and unsuccessful outcomes should be handled sensitively and confidentially.

Decision process

Any recommendation remains subject to the Council's formal decision-making process. The conferral must be considered at a specially convened meeting of the Council and supported by at least two-thirds of the members voting, in accordance with section 249 of the Local Government Act 1972.

Assessor signature

Pending named assessor review and signature

Date

14 October 2026 – provisional officer draft

Evidence sources and verification notes

Nomination: D Peacock Honorary Freeman of Newbury nomination formV1.docx (submitted by Cllr Meg Thomas; seconded by Vaughan Miller).

Planning Inspectorate case-management note, appeal APP/W0340/W/25/3359935:

[https://www.westberks.gov.uk/media/63013/CD5-5-Inspectors-Post-CMC-Note-v2/pdf/CD5.5 -
Inspectors Post CMC Note v2.pdf?m=1747213529603](https://www.westberks.gov.uk/media/63013/CD5-5-Inspectors-Post-CMC-Note-v2/pdf/CD5.5_-_Inspectors_Post_CMC_Note_v2.pdf?m=1747213529603)

Newbury Society proof of evidence: [https://www.westberks.gov.uk/media/63028/CD5-20-Rule-6-Newbury-
Society-Proof-of-Evidence-Kennet-Centre-B/pdf/CD5.20 - Rule 6 -
Newbury Society Proof of Evidence - Kennet Centre B.pdf?m=1747213533477](https://www.westberks.gov.uk/media/63028/CD5-20-Rule-6-Newbury-Society-Proof-of-Evidence-Kennet-Centre-B/pdf/CD5.20_-_Rule_6_-_Newbury_Society_Proof_of_Evidence_-_Kennet_Centre_B.pdf?m=1747213533477)

Newbury Society appeal outcome: <https://newbury-society.org.uk/eagle-quarter-ii>

Newbury Society blue plaques: <https://newbury-society.org.uk/history-of-newbury/blue-plaques>

Newbury Town Council blue plaques: <https://www.newbury.gov.uk/history/blue-plaques/>

Historic England listed-building entry citing Peacock (2011): [https://historicengland.org.uk/listing/the-list/list-
entry/1211287](https://historicengland.org.uk/listing/the-list/list-entry/1211287)

Assessment is provisional; sources accessed 14 October 2026. The Council should independently complete reputational due diligence before public consideration.

Newbury Town Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2026

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Newbury Town Council for the year ended 31 March 2026 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Newbury Town Council on application to:	
(a) <u>MRS. E. MANSHIP</u> <u>RESPONSIBLE FINANCE OFFICER</u> <u>NEWBURY TOWN COUNCIL</u> <u>THE OLD TOWN HALL, MARKET PLACE</u> <u>NEWBURY RG14 5AA.</u> (b) <u>mon - fri 9:30 - 16:30 BY ARRANGEMENT</u>	
3. Copies will be provided to any local government elector of the area on payment of £ <u>5</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>MRS. E. MANSHIP - RFO .</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>22/09/2026</u>	(e) Insert the date of placing of the notice

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Newbury 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 2026, that:

	Agreed		Yes	No*	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 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:

22/06/2026

and recorded as minute reference:

33

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

Chair

Clerk

www.newbury.gov.uk

Section 2 – Accounting Statements 2025/26 for

Newbury Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	1,306,740	1,440,336	<i>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.</i>
2. (+) Precept or Rates and Levies	1,526,951	1,817,641	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	395,236	314,634	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	620,571	722,634	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	1,168,020	1,618,404	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,440,336	1,231,573	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	1,461,175	1,190,590	<i>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.</i>
9. Total fixed assets plus long term investments and assets	6,426,481	6,891,278	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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.



Date

15/06/2026

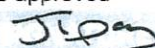
I confirm that these Accounting Statements were approved by this authority on this date:

22/06/2026

as recorded in minute reference:

34

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



Section 3 – External Auditor's Report and Certificate 2025/26

In respect of

Newbury Town Council – BE0057

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 2026; 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 2025/26

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

In the completion of the Annual Internal Audit Report, and their detailed reports, the internal auditor has made a number of best practice recommendations that the smaller authority may wish to consider and action.

3 External auditor certificate 2025/26

We 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 2026.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

13/09/2026

Newbury Town Council

www.newbury.gov.uk

Q1 extended interim internal audit report 01.04.2026 – 31.07.2026 2026-27 financial year



Claire Lingard-McKay

Working the Greener Way - Online



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This Internal Audit Report has been prepared for the sole use of Newbury Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Working the Greener Way Online (WGW Online) to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

1. The role of internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2025, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector and internal auditing standards and guidance’.

The standards for ‘proper practices’ in relation to internal audit in the public sector are the Global Internal Audit Standards, published by the Institute of Internal Auditors, in conjunction with the Application Note Global Internal Audit Standards in the UK Public Sector, last updated the 01st of April 2025 [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.’

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council’s objectives.

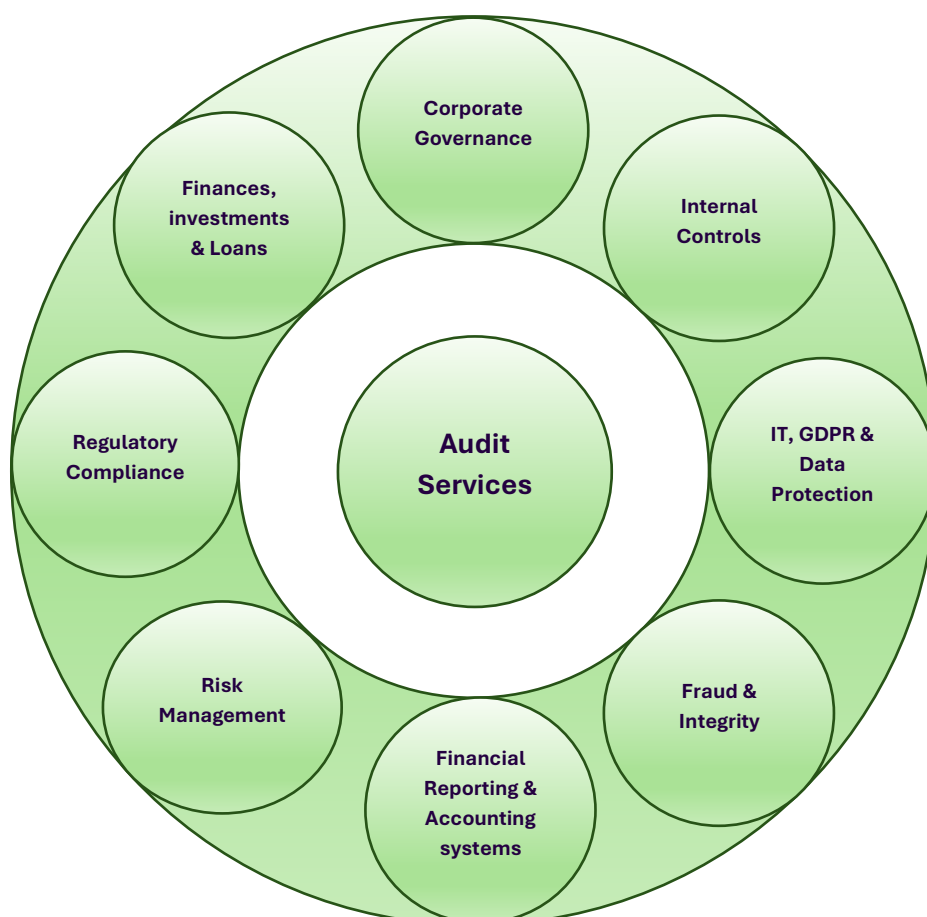
2. Internal audit approach

The risks inherent in the Council's internal control methods

To enable effective outcomes, our internal audit approach provides a combination of assurance review and consulting activities. Assurance reviews involve assessing how well systems and processes are designed and working, with consulting activities available to improve those systems and processes where necessary.

A full range of internal audit assurance reviews are performed in forming the year-end opinion with the approach to each area of review determined by:

-  The level of assurance required to meet statutory requirements;
-  The Council's short, medium, and long term objectives;
-  The level of confidence in the policies and procedures; and,
-  The risks inherent in the Council's internal control methods.



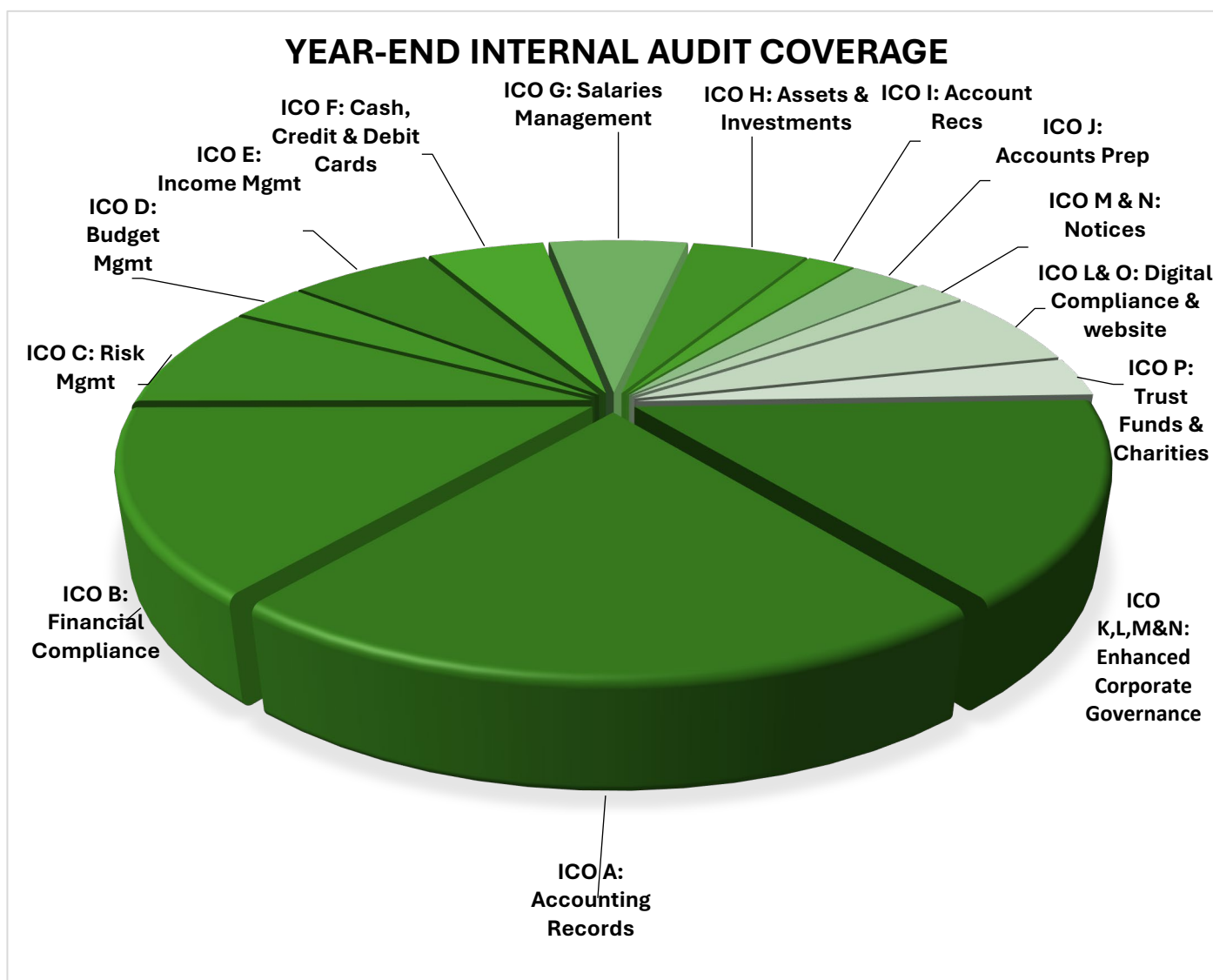
3. Internal audit coverage

The annual internal audit plan was prepared to take account of the unique characteristics and relative risks of Newbury Town Council's activities and to support the preparation of the Annual Governance Statement and the Annual Statement of Accounts contained within the Annual Return.

Assurance reviews in seventeen areas have been planned to obtain sufficient information and explanation considered necessary to give reasonable assurance that the Council's Internal Controls systems are functioning effectively. The internal audit plan for the 2026-27 financial year was approved in consultation with the Council's Responsible Finance Officer (RFO) and was informed by our own assessment of risk and materiality.

The plan will be modified in future years, in consultation with the RFO and Council Members to ensure it is aligned to the objectives of, and key risks facing the Council.

WGW (Working the Greener Way) online has provided assurance across seventeen areas of review, including an enhanced review of Corporate Governance, which correspond to the sixteen Internal Control objectives contained within the Annual Governance & Accountability Return: Annual Internal Audit Report, during the 2026-27 financial year to the 31st of July 2026.



4. Internal Audit opinion

The Practice Manager of Working the Greener Way online is responsible for the delivery of the annual internal audit opinion and report that may be used by the Council to inform its Governance and Accounting statements in the Annual Return. The Q1 opinion, based on the extended interim review, conducted onsite with the assistance of the RFO: Liz Manship and other Officers of the Council on the 19th of August 2026, examined the overall adequacy and effectiveness of the organisation's framework of governance, risk management and Internal Controls.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance may be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

-  The Q1 extended interim audit work & reporting completed onsite and at our offices;
-  The results of the follow up discussions conducted with the RFO;
-  The responses of the Council to prior year's Internal Audit report; and,
-  The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide 2026.

Internal audit opinion

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of Newbury Town Council's Internal Control Ecosystem.

In my opinion, Newbury Town Council's framework of governance, risk management and management control has 'Substantial Assurance' with internal controls working in practice.

Where weaknesses have been identified, detailed recommendations for improvement are recorded in Section 9: 'Action Plan FY2026-27' of this Internal Audit Report.

5. Council profile

Council name:	Newbury Town Council
Address:	The Old Town Hall, Market Place, Newbury, Berkshire RG14 5AA
Unitary authority:	West Berkshire Council, Council Offices, Market Street, Newbury Berkshire RG14 5LD
Proper officer:	Mr Toby Miles-Mallowan
Responsible Finance Officer:	Mrs Liz Manship
General Power of Competence:	The current Chief Officer is now CiLCA qualified. The Council last adopted the General Power of Competence (GPoC) during the Annual Meeting of the Town Council on Sunday the 14 th of May 2023 and is reliant on this adoption of GPoC until the Chief Officer has successfully attained the CiLCA qualification
Members:	Twenty-three seats
Elected Members:	Twenty-three elected Members.
Co-opted Members:	None
Chairperson:	Councillor Jo Day
Vice-chairperson:	Councillor Sarah Slack
Members Register:	A physical Members Register is in place and maintained at the Council's Office. A hyperlink to the redacted Member's Register entry is available from the Councillors; profiles page on the Council's official website
Head of Electorate:	13,492 (Thirteen thousand, four-hundred and ninety-two) 01.04.25
Current precept:	£1,967,492 for the 2026-27 financial year.
External Auditor's report:	FY2025 External Auditor's opinion had not been received as at the 19 th of August 2026.
Official website:	The Council maintains a free to access website on a secure server, published at https://www.newbury.gov.uk

6. Corporate governance

The objective in this area of review is to ensure that the Council has robust corporate governance arrangements in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation.

To meet the above objectives, we have:

-  Commenced our review of the minutes of Full Council and its Committees (excluding Planning) for the 2026-27 financial year to the 31st of July 2026 ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist, noting that the Minutes continue to be of a generally good quality but could be improved. We have made a number of recommendations in this regard;
-  Noted that the Council's amended Financial Regulations were last Reviewed and Readopted during the 26th of January 2026 during the Ordinary meeting of the Full Council under Minute reference FC/100/2025 of that meeting. We have noted that the document currently published on the Council's official website contains the correct date of adoption on the front page, however at the base of the page the date of adoption is still stated as the 20th of October 2025;
-  Noted that the Council's Standing Orders were last Reviewed and Readopted at the 21st of October 2024 Ordinary meeting of the Full Council. We have noted that the Standing Orders were due for review in October 2025 but that this has not taken place;
-  Noted that the Council has adopted the Terms of Reference and Delegated Authority for its Committees, and its Working Groups;
-  Noted that the Council is not yet in receipt of External Auditor's (PKF Littlejohn) Opinion for the 2025-26 financial year;
-  Noted that the Council has made considerable progress implementing the recommendations made in our interim and year-end internal audit reports for the 2025-26 financial year. We shall continue to monitor this progress throughout the year;
Noted that the Council continues to maintain a limited portfolio of policy documents which is published on its official website. The Town Council's Chief Executive Officer is currently in the process of developing this portfolio;
-  Noted that the Council maintains a website which at the 19th of August 2026 was published on a government specific domain at <https://www.newbury.gov.uk> upon
-  We note that the Council maintains a formal Members Register of Interests which is held in the Town Council's offices. A hyperlink to a redacted electronic copy of the current Members Register is available on the Council's official website, published at: <https://www.newbury.gov.uk/media/ffpzi4q/all-cllrs-redcted-register-of-intrest.pdf>. However, the register that is published is now outdated with one ex-Council Member's whose details remain published and three Council Members who do not have their register of interests published;

-  Noted that all Members have been issued with council e-mail addresses for exclusive use on Council business. Councillor email-addresses are published in the footer of their profile on the Councillors section on the Council's official website;
-  Noted that the Council has adopted the Information Commissioner's Office model Publication Scheme; and,
-  Noted that the Council has basic Data Protection and Privacy Policies in place. These documents require significant redevelopment to be brought into compliance with the General Data Protection Regulation (GDPR) as amended from time to time.

Conclusions and recommendations

Minutes & Agenda

There has been a noticeable improvement in the quality of the Council's Agenda and Minutes during the 2026-27 financial year, however, further improvement are necessary:

- R1. The person(s) responsible for drafting the Minutes, and the Council Members scrutinising them, must pay close attention to Minute referencing. The Community Services Committee Minutes of the 13th of July 2026 Minute References: '07' and '08' have been reused.*
- R2. The Minutes of a Council's meetings form the permanent legal record of its business, not the Agenda. It is necessary therefore to attach uniquely identifiable appendices to the Minutes in relation to any document which has been approved by Resolution to the corresponding Minutes when published on the Council's official website. In particular, Each Schedule of Payments should be published in full.*
- R3. We have noted the changes to the way in which Confidential matters are now being resolved. This matter could be further improved upon. It is important that a brief description of the business is recorded as having been resolved, rather than the Agenda reference, such as employment issues pertaining to appointment, promotion, dismissal, salary, superannuation or conditions of employment and procurements for example.*

Statutory & Policy documents

We have noted that the currently adopted statutory and policy documents remain published on the Council's official website in a somewhat disparate format rather than being easily identifiable in one location. Further, that the version control of the documents has not yet been universally applied. The currently adopted Financial Regulations published on the Council's official website records the correct date of adoption: 26th of January 2026, however recorded beneath the version control table, and on the same page, the prior adoption date of the 20th of October 2025 is recorded.

- R4. The Chief Officer must ensure that all the Council's Statutory and Policy documents have the same format universally applied, with proper version control in place.*

Members' Register of Interests

- R5. The Members' Register of Interests must be brought up to date expeditiously. It is a legal requirement for all Members to complete their own Members' Register within 28 days of signing their Declaration of Office, or within 28 days of any material change to their existing register occurring.*

- R6. *The Members's Register of Interests should be updated on the Council's official website.*
- R7. *We strongly encourage the Chief Officer to review the Members' Register of Interests on an annual basis during the Annual Town Council Meeting in May.*

Outcome - Corporate Governance

Substantial Assurance

7. Annual Independent internal audit

Internal control objective 'A'

'Appropriate accounting Records have been properly kept throughout the financial year'

The objective in this area of review is to ensure that the accounting records are being maintained accurately and currently, and that no anomalous entries appear in the financial ledgers.

Finance systems

The Council maintains its financial records using Rialtas Omega Accounting Software with the addition of the Sales & Purchase Ledger modules and has done so since the 2014-15 financial year.

To meet the above objectives of this area of review, we have: -

-  Noted that the Rialtas performed the year-end close down with the Responsible Finance Officer for the 2025-26 financial year;
-  Checked and verified that the closing balance for the 2025-26 financial year was correctly brought forward as the opening balance of the 2026-27 financial year with reference to the opening and closing balances declared on the Closing Trial Balance FY2025-26, the Opening Trial Balance for 2026-27, the Councils Bank Statements and the Approved Annual Return Accounting Statements;
-  Noted that the quality of data entry into Rialtas Omega continues to be exemplary;
-  Noted that VAT has been properly recorded in all cases examined;
 - Noted that the Council is Registered for VAT and submits quarterly VAT Returns. We have checked and verified the:
 - Q1 FY2026-27 VAT Reclaim in the amount of £48,295.36, which was received to bank on the 09th of July 202056.
 - Q4 FY2025-26 VAT Reclaim in the amount of £88,838.81, which was received to bank on the 15th of April 2026;
-  Noted that Awards of Grant Aid which had been made during the 2026-27 financial year were made under the General Power of Competence;
-  Noted that formal segregation of duties are in place vis a vis the operation of the Rialtas Omega system with day to day operations undertaken by the Senior Accounts Officer and the new Finance Apprentice, month end checks and duties are undertaken by the Responsible Finance Officer, and separate internal checking and verification is undertaken by a nominated Council member on a monthly basis. Finally, the positions of Chief Officer and Responsible Finance Officer are held by different persons; and,
-  Checked and verified all transactions recorded in the Rialtas Omega Cashbook 1: Handelsbanken current account and Cashbook 4: Handelsbanken instant access account and

the control accounts for the Fixed Term Deposit accounts and the CCLA account, including inter account transfers, for the months of April, May, June and July 2026.

Bank and building society accounts

The Council retains the public funds under its management in two separate accounts with the Handelsbanken, (A Swedish bank based in Stockholm), a current and interest bearing account, a Churches, Councils and Local Authorities Public Sector Deposit Fund account and a number of variable length Fixed Term Deposit Accounts, again with Handelsbanken. The Council holds no building society accounts.

Investments and Loans

The Clerk & RFO has certified that during the 2026-27 financial year from the 01st of April 2026 to the 31st of July 2026 the Council held no loans owed either by it, or to it.

Credit & Debit cards

We have noted that the Council held twelve debit cards during the 2026-27 financial year to the 31st of July 2026. Each card has a transaction limit associated with it and its security is the responsibility of the holder.

The permissible use of Council debit cards is recorded in the Council's currently adopted Financial Regulations.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'A'

Substantial Assurance

Internal control objective 'B'

'This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that Council resources are released in accordance with the Council's adopted Standing Orders, Financial Regulations, budgets and other approved procedures, that payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available, that correct analysis codes have been applied to invoices when processed, and that VAT has been appropriately identified and coded to the control account for periodic recovery.

To meet the above objectives, we have: -

-  Conducted 100% transaction testing including all inter-bank transfers for the 2026-27 financial year from the months of April and July 2026 with no matters arising;
-  Noted that the Council was not required to go out to formal public tender during the period of the 01st of April 2026 to the 31st of July 2027;
-  Checked and verified that all quotations undertaken from the 1st of April 2026 to the 31st of July 2026 as recorded in the Council's Approved and Published Minutes, with no matters arising.
-  Noted that a Purchase Order system is in place with internal controls working in practice;
-  Conducted a review of payments with the criteria of selecting every non-payroll related payment in excess of £3,000 and every 35th non-payroll related payment, irrespective of value, as recorded in Rialtas Omega Cash Book supported by the Purchase Ledger during the 2026-27 financial year from the 01st of April 2026 to the 31st of July 2026, ensuring compliance with the Council's currently adopted Financial Regulations and the requirements of the SAPPP Practitioners Guide 2026. A sample of 30 payments with a total value of £333,302.85 and equating to approximately 98% of all non-payroll related payments made by the Council was examined. All payments were fully compliant with the Council's currently adopted Financial regulations, were correctly coded and authorised for payment: no matters arising;
-  Noted that VAT had been correctly coded in all instances examined; and,
-  Checked and verified the submission of the Q1 VAT return for the period of the 01st of April 2026 to the 30th of June 2026, ensuring that the totals recorded in the Nominal Ledger VAT Control Account number '105' remain in balance with no matters arising.
-  Finally, in this area of Review we have again discussed with the RFO the Council's approach to mitigating the risk of the increasing levels of fraud being perpetrated against public authorities with the Finance & Corporate Services Manager in terms of illegitimate contracts and invoices being raised.

Conclusion & Recommendations

The Council's approach to Governance and Compliance in all aspects of procurement and payments authorisation remains robust. We have made one best practice recommendation in relation to data entry into the Council's Cashbook and Purchase Ledger:

Date: 07/09/2026

Time: 11:15

Newbury Town Council 2026/27

Cashbook 1

Current Account

Page: 4

User: CL

For Month No: 2

Payments for Month 2				Nominal Ledger Analysis					
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/05/2026	Mobilize Lease & Co UK Ltd	DDa	320.17	320.17		500			Van Lease- June 26
01/05/2026	Robert Dyas	CARD (CE)	12.97		2.16	4425	345	10.81	Cleaning Materials
01/05/2026	Waterside Centre	CARD (AX)	21.20			4650	505	21.20	Mayor Of Newbury Quiz Night
04/05/2026	SLCC Enterprise Ltd	CARD (LM)	210.60		35.10	4220	220	175.50	SW- VAT Training
04/05/2026	SLCC Enterprise Ltd	CARD (MG)	168.00		28.00	4220	220	140.00	SW- ILCA Training
04/05/2026	Dominos Pizza	CARD (JA)	12.00			4220	220	12.00	Team Building Lunch
04/05/2026	Dominos Pizza	CARD (JA)	33.00			4220	220	33.00	Team Building Lunch
04/05/2026	Reed Courses	CARD (MG)	19.00		3.17	4220	220	15.83	SW- Accounting Manage Training
06/05/2026	Willow and Blooms	CARD (JA)	150.00			4660	505	150.00	Mayor Making Flowers & Gifts
06/05/2026	Net World Sports	CARD (TS)	78.78			4425	305	78.78	Grass Marking Carrots
07/05/2026	BACS P/L Pymnt Page 2517	BACS Pymnt	107,403.40	107,403.40		500			BACS P/L Pymnt Page 2517
08/05/2026	Newtown Road Cemetery	DDb	38.05	38.05		500			NTR Cem Electric- Apr 26
08/05/2026	Wash Common, Changing Room 1	DDc	108.85	108.85		500			WC Change 1 Electric- Apr 26
08/05/2026	Wash Common, Changing Room 2	DDd	129.40	129.40		500			WC Change 2 Electric- Apr 26
08/05/2026	Suite 4, Town Hall	DDe	197.87	197.87		500			Suite 4 Electricity- Apr 26
08/05/2026	Suite 2, Town Hall	DDf	64.13	64.13		500			Suite 2 Electricity- Apr 26
08/05/2026	Mayor Suite, Town Hall	DDg	23.83	23.83		500			Mayors Electricity- Apr 26
08/05/2026	155 Bart Street, Town Hall	DDh	580.60	580.60		500			155 Bart St Electric- Apr 26
08/05/2026	Town Hall, Market Place	DDi	1,183.84	1,183.84		500			THall Electricity-Apr 26
08/05/2026	Shaw Cemetery, Long Lane	DDj	124.93	124.93		500			Shaw Cem Electric- Apr 26
08/05/2026	Clock Tower, The Broadway	DDk	127.04	127.04		500			Clock Tower Electric- Apr 26
08/05/2026	Sport Pavilion, Victoria Park	DDl	242.30	242.30		500			Sports Pav Electric- Apr 26
08/05/2026	Bandstand, Victoria Park	DDm	20.12	20.12		500			VP Band Electric- Apr 26
08/05/2026	City Rec, Changing Room,	DDn	88.69	88.69		500			City R Change Electric- Apr 26

Omega Data Entry

We have noticed an increasing habit of recording the description of the goods or services supplied in the Payee Name column of the Council's Purchase Ledger Day Book (items with an account code of 500). This has the effect of duplicating the detail contained in the Transaction Detail field as demonstrated in the screen shot above. This habit has the effect of making accurate supplier reporting impossible.

Further the reference field should be used to record the payment document reference / invoice number and not the payment method which is not significant.

- R9. The RFO should ensure that only Payee Information is recorded under the Payee field to ensure that accurate supplier information is maintained and ensuring proper financial reporting.
- R10. We encourage the use of the reference field to be restricted to the payment document reference / Invoice number which ensures that the Omega Audit feature can be used to uniquely identify all transactions entered into Omega.

Outcome - Internal Control Objective 'B'

Substantial Assurance

Internal control objective ‘C’

‘This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.’

The objective in this area of review is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature. We also aim to ensure that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

To meet the above objectives, we have: -

Health & Safety & Business Risk



Noted that the Council continues to maintain a very basic health & safety risk assessment in a spreadsheet which was submitted for the purposes of this Q1 extended interim audit. We note that the Council’s Risk Register had not been reviewed or presented to Council Members of onward scrutiny and approval by Council Members as at the 31st of July 2026. We also note that there is a new Staff Member in place who is responsible for the maintenance of the Council’s Health & Safety Risk Management and Mitigation therefore we shall review the Council’s revised Risk Registers during a future interim review of the 2026-27 financial year.

Insurance



Examined the Council’s insurance policy to ensure that appropriate cover is in place. The Council’s General Cover is provided by Zurich Municipal under a Select for Local Councils policy, number YLL-2720855073 with the period of cover running from the 01st of September 2025 on the 31st of August 2026.

Key features include:

Public & Products Liability	£12,000,000
Employees Liability	£10,000,000
Hirers’ Liability	£2,000,000
Fidelity Guarantee	£2,000,000
Plant protection	£500,000
Libel & Slander	£250,000
Money	£250,000
Legal Expenses	£200,000
Motor – Uninsured Loss	£100,000
Business Interruption	£100,000

It is our opinion that this level of cover is adequate for Council’s Current and ongoing insurance requirements. However, we draw the Chief Officer, RFO and Council Member’s attention to the Statement of Fact on page 2 of the Insurance Schedule, which should be kept in mind at all times, and have made a formal recommendation in this regard;



Noted that the Council maintains Motor Insurance Cover under a separate Zurich Municipal Policy, number YLL-2720876853 with the period of cover running from the 01st of November 2025 to the 31st of October 2026.

The policy has a maximum level of cover in the amount of £50,000,000 for an accident with a private car with £100,000 cover for uninsured loss; and,

Playground & Recreation areas



Noted that the Council is responsible for fourteen Children's Playgrounds, including four MUGAs and a single skatepark:

1. Blossoms field – RG14 6QU

(5-14 age group): Climbing net with slide, rope swing, rotating net, balance beam, net bridge, stepping stones, table tennis, trampoline, swings, basket swing, multi-games unit, slide, springers (various), spring jeep, roundabout, dinosaur, play table, rope walk, seesaw.

2. Bodin Gardens RG14 7SG (Not featured on website)

(7 – 14 age group): Multi-games unit, slide, basket swing, swings, climbing rock, springers (various), goal unit.

3. Christie Heights – RG14 7SU

(7 – 14 age group): Climbing net and tubular structure with spinner, basket swing, swings, slide, fitness equipment. (Permanently closed due to structural concerns of surrounding walls)

4. City Recreation Ground – RG14 6LR

(All ages): multi-games unit, seesaw, springers (various), swings.

5. Creswell Road – RG14 2PQ

(All ages): Multi-games units with slide, climbing frame, free standing slide, mushroom seats, basket swing, swings, balance beam, gyro spiral, roundabout, seesaw, gullwing rocker.

6. Cromwell Road – RG14 2HR

(All ages): single MUGA, multi-games unit and climbing net, train.

7. Dickens Walk – RG14 2HR

(All ages): Multi-play unit, rocking log, embankment slide, stepping stones, rotating platform, springers (various), swings.

8. Digby Road – RG14 1TU

(All ages): Fitness equipment, single MUGA, basket swing, climbing rocks with connecting net, swings, multi-games unit, climbing frame, springers (various).

9. Firth Road – RG14 6DP

(All ages): Cable runway wire, fitness equipment, balance boards, multi-play units, rotating net, springer, climbing net, dizzy disc rotator, basket swing, swings, train, stepping-stones, swinging logs, rocker, BMX track.

10. Hamilton Court - RG14 7UH

(All ages): Embankment slide, stepping-stones, talk tubes, trampoline, dish roundabout, springers (various), swings.

11. Skylings – RG14 2BB

(All ages): Single MUGA ball games area.

12. St George's Avenue - RG14 5NY

(All ages): Embankment slide, open space with goals at either end.

13. Victoria Park (play area) – RG14 1EH

(All ages): Multi-games unit, springers (various), basket swings, sandpit, dish roundabout, DDA roundabout, rotator, caterpillar, swings, seesaw, timber stepping-stones mega climbing tower with large tube slides, cable runway.

14. Victoria Park (skatepark) – RG14 1EH

Concrete skatepark, steel half pipe.

15. Walton Way – RG14 2LL

(All ages): Multi-play unit, balance beam, cone climber, stepping stones, climbers, free standing slide, leap frog, space climbing net, roundabout, spinner, springers (various), swings, basket swing.



Noted that Weekly visual playground and recreation area inspections are undertaken by the Council's contractors: John O' Connor Ltd who employ qualified Playground Inspectors;



Noted that two-monthly operations inspections are undertaken by the Parks & Open Spaces Supervisor or the Parks & Open Space Officer;



The Annual Independent Playground Inspections are conducted by The Play Inspection Company; and,



We are advised that all Playground Inspection reports, both internal and independent, are retained for the mandated statutory period of 21 years (18 + 3 years).

Conclusion:

There are no matters arising from this area of review warranting formal comment or recommendation. We take this opportunity to remind the Chief Officer of the requirement for all Council's to review their Health and Safety and Business Risk Registers at least once annually and to adopt these Registers under formal resolution of the Town Council, a relevant Committee or Sub-Committee.

We shall extend this area of review during the Q2 interim internal audit.

Outcome - Internal Control Objective 'C'

Substantial Assurance

Internal control objective 'D'

'The precept or rates requirement resulted from an adequate budgetary process: progress against the budget was regularly monitored; and reserves were appropriate.'

The objective in this area of review is to ensure that the Council has determined its annual budget based on sound assumptions of intended spending, that reasonable and proportionate funding is available to meet future spending plans, and that Members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund.

To meet the above objectives, we have:

 Noted from our review of the Council's Minutes that Members review the current year Budget Vs. Actual expenditure on a quarterly basis at the Policy & Resources Committee level using a report produced from the Council's Rialtas Omega Accounting system by the RFO;

 Noted that the RFO actively monitors all budget lines which exceed budgeted expenditure +/- 15% variance, in compliance with the currently adopted Financial Regulations;

Noted the Cash at bank as at 31st July 2026

Handelsbanken Current Account	£23,317
Handelsbanken Instant Access Account	£1,146,935
CCLA PSDF Account	£588,143

Total	£1,968,395
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Conclusion

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review during the Q2 interim internal audit.

Outcome - Internal Control Objective 'D'

Substantial assurance

Internal control objective 'E'

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

The objective in this area of review is to ensure that the Council maintains appropriate records to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale.

To meet the above objectives, we have: -

-  Noted that the Council reviewed and Approved its fees and charges for the 2026-27 financial year during the 19th of January 2026 meeting of the Policy & Resources Committee under Minute reference 178 of that meeting;
-  Noted that in addition to the Precept the Council receives supplementary income from a wide variety of sources. We have commenced our Review of Income for the 2026-27 financial year by reviewing the income sources below;

Income recorded from the 01st of April to the 31st of July 2026

Precept

Nom Code	Description	Value £
1076	Precept	983,746.00

Bank Interest & Dividends

1090- 1094	Interest & Dividends	20,716.31
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Grants & Donations

1122	Miscellaneous Grants	123.00
1392	Duck feeder donations	80.01

Town Hall

1270	Suite Lease	13,013.32
1280	Chamber Hire	1,276.85

Victoria Park & Recreation Ground

1355	Rec Ground Pitches	710.00
1355	Victoria Park Pitches	180.00
1360	Tennis Courts	3,408.90
1380	Bowling Club	450.00
1386	Café (electricity)	868.76
1390	Victoria Park Hire	4,200.00
1391	Mini Golf	2,577.50

Shaw Cemetery

1300	Cemetery	23,607.49
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Market place

1320	Markets	13,876.48
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Allotments

1400	Wash Common	4,765.73
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1400	Other Allotments	26,311.49
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Clear Channel (INC)

1605	Clear Channel (INC)	55,000.00
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Floral Displays (Business contributions)

1991	Floral Displays & Trees	1,625.00
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Wharf Toilets

1993	Cashless payments	672.60
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Total Income to 31.07.26**£1,157,209.44**

Checked and verified the invoice to receipt process with no matters arising; and,



Noted that the Council continues to demonstrate a robust and proportionate approach to Credit Control with a debtors' balance of only £247.00 overdue in excess of ninety days.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'E'

Substantial Assurance

Internal control objective 'F'

'Petty Cash Payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.'

The objective in this area of review is to ensure that the Council manages its Petty Cash system(s) in accordance with its adopted Financial Regulations, that items purchased are suitable for the Council's use, transactions are correctly recorded in the Council's cashbooks, that VAT is identified for recovery where appropriate and that the Petty Cash account is reconciled on an appropriate basis.

The Council does not operate a Petty Cash System, with all incidental payments being made via the Council's issued Debit Cards.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'F'

Not Applicable

Internal control objective 'G'

'Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.'

The objective in this area of review is to ensure that the Council is appropriately observing legislation with regard to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment of PAYE and NI contributions, together with meeting the requirements of the LGPS.

To meet the above objectives, we have: -

-  Noted that as at the 31st of March 2026 the Council employed fifteen persons;
-  Noted that the Council's Payroll is outsourced to Cintra HR & Payroll Services Ltd using it bespoke Payroll & HR Management Applications;
-  Conducted a 100% review of the council's payroll for the 2026-27 financial year, from the 01st of April 2026 to the 31st of July 2026 with no matters arising;
-  Conducted a detailed review of the individual salary payments for June 2026;
-  Checked and verified that the PAYE and NI deductions had been properly and promptly paid to HMRC to the 31st of July 2026;
-  Noted that the Council is enrolled in the Royal County of Berkshire Pension Fund;
-  Checked and verified that the Pensions contributions had been properly and promptly paid to the Royal County of Berkshire Pension Fund to the 31st of July 2026
-  Checked and verified that the Net Salary, PAYE & NI deductions, other Statutory deductions and Pensions contributions have been correctly recorded in the Rialtas Omega Cashbook to the 31st of July 2026;
-  Checked & verified that only direct salary costs and corresponding deductions appear in Box 4 'Staff Costs' for the 2026-27 financial year to the 31st of July 2026; and,
-  Checked & verified the year-end payroll reports had been properly submitted to HMRC with no matters arising.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation. We shall extend this area of review during the Q2 interim internal audit.

Outcome - Internal Control Objective 'G'

Substantial Assurance

Internal control objective 'H'

'Assets and Investments Registers were complete and accurate and properly maintained.'

The objective in this area of review is to ensure that the Council has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment as required by the SAPPP Practitioners' Guide 2026.

We note that the Council has now contracted with Rialtas Business Solutions Ltd., for its Fixed Asset Register module which seamlessly integrates with the Council's Omega Accounting Software. The Council is currently conducting a full audit of its assets, which is a significant project, being undertaken by all Council Officers.

We shall review this Internal Control objective during the year-end internal audit.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'H'

Not Applicable

Internal control objective 'I'

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

The objective in this area of review is to ensure that the Council conducts regular reconciliations of the bank, building society and other investment accounts in which it maintains the public funds raised by taxation. That these reconciliations along with the corresponding account statements are presented to Members for their scrutiny and approval with that being recorded in the Minutes of the Full Council or its Committees.

To meet the above objectives, we have:

-  Noted that there is clear evidence recorded in the Council's Rialtas Accounting system that both of the Council's cashbooks: CB1 Handelsbanken Current Account and CB4 Handelsbanken Instant Access Account on a monthly basis;
-  The Council's control account: '210' CCLA PSDF Account is updated by the Senior Accounts Officer on a monthly basis;
-  Checked and verified the Bank Reconciliations on the Council's two Handelsbanken Accounts and the Cash & Investment reconciliation as at the 30th of April and the 30th of July 2026;
-  Noted that the reconciliations and corresponding bank statements are subject to scrutiny by a nominated member of the Audit Working Group; and,
-  There is clear evidence contained within our Review of Minutes of the Full Council and its Standing Committees, that bank reconciliations are subject to further Scrutiny by a Member of the Audit Working Group, monthly, and Approval by the Policy & Resources Committee on a quarterly basis.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'I'

Substantial Assurance

Internal control objective '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 audit trail from underlying records and where appropriate debtors and creditors were properly recorded.'

The objective in this area of review is to ensure that accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.' To meet these objectives, we have:

Noted that the Council's accounts are managed in Rialtas Omega Accounting software, a sector specific product designed for Town, Parish and Community Councils, with both Sales and Purchase Ledger Modules installed.

We have checked and verified the contents of the Council's Rialtas Omega cashbooks, Sales and Purchase Day Books, Nominal Ledger and Trial balance as at the 31st of July 2026, and consider that the year's transactions to that date have been accurately and properly recorded.

We have checked and verified the disclosed Creditors, Debtors and the VAT Control account with no matters arising.

Rialtas Omega manages the following working records, which have been checked and verified from the 01st of April 2026 to the 31st of July 2026 with reference to prime documentation:

Rialtas Omega Accounting system reports FY2026-27

 Cashbooks 1 & 4	 Earmarked Reserves report
 Monthly Bank Reconciliations	 Opening Trial Balance
 Income & Expenditure Account	 Nominal Ledger report
 Sales Ledger Day Book	 Profit & Loss Account
 Purchase Ledger Day Book	 Reserves reconciliation
 Q1 VAT Return	 Cash & Investment reconciliation
 Journal Review report	

Further, we have checked and verified the transactions contained on Cashbooks 1 and 4 and the CCLA control account for the period of the 01st to the 30th of April 2026, the 01st to the 31st of July 2026 with reference to supporting prime documentation with no matters arising.

Finally, in this area of review, we have checked and verified the Trial Balance as at the 31st of July 2026, ensuring that the system remained balance with no matters arising.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'J'

Substantial Assurance

Internal control objective 'K'

If the authority certified itself as exempt from a limited assurance review in 2025-26, it met the exemption criteria and correctly declared itself exempt (*If the authority had a limited assurance review of its 2025-26 AGAR tick "not covered"*).

The objective in this area of review is to ensure that the Council is to ensure that where a council has certified itself as exempt from a limited review in the prior financial year, it met with the exemption criteria to do so.

Newbury Town Council has a turnover in excess of £25,000.00 and as such it does not meet the exemption criteria. The Council was subject a limited assurance review of its 2025-26 Annual Governance and Accountability Return (AGAR) as required by statute.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'K'

Not Applicable

Internal control objective ‘L’

‘The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.’

The objective in this area of review is to ensure that the Council publishes information on a free to access website, hosted on a secure server, and compliant with the Transparency Code (where applicable), prevailing Accessibility Legislation and the General Data Protection Legislation (GDPR) and has appropriate Data Protection policies in place.

To meet the above objectives, we have:

-  Noted that the Council maintains its official website, which is hosted on a JSEC Compliant server, which is required of all public authorities utilising government specific domains, published under the domain <https://newbury.gov.uk/> ;
-  Noted that the website is scheduled to undergo significant redevelopment during the 2026-27 financial year which will focus on the Council’s operations from a statutory perspective first;
-  Noted that the website contains a vast array of information;
-  Noted that the Council’s currently adopted Standing Orders and Financial Regulations on its website along with other adopted Policies and Procedures;
-  Noted that the Council publishes the Agenda and Minutes of its Full Council and Standing Committee meetings on its website with an archive of the prior year Minutes & Agenda on its website;
-  Noted that the Council publishes its audited prior year accounts with the corresponding Annual Governance and Accountability Return (AGAR) containing the External Auditor’s opinion, corresponding internal audit reports and Notice of Conclusion of Audit announcements on its website;
-  Noted that the Council has published the diary of meetings for the 2026-27 Municipal Year on its website;
-  Noted that the Council has a social media presence on Facebook, Instagram and X (previously twitter) in addition to its website; and,
-  Noted that website contains contact information regarding its services and partnerships.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective ‘L’

Adequate Assurance:

Internal control objective ‘M’

‘The authority, during the previous year (2025-26) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).’

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish the Notice for the Exercise of Public Rights meeting the following criteria: The notice must be published, at least one day after the formal announcement has been made at a meeting of the Full Council or its committees as recorded in the Council’s minutes for a period of exactly 30 working days, to include the first ten working days in July. The notice is required to be published on the Council’s website and prominently on its noticeboards.

To meet the above objectives, we have:

-  Checked and verified the Council’s minutes to confirm that the Resolution to publish the Notice of Exercise of Public Rights for the 2025-26 financial year AGAR submission was made during the 22nd of June 2026 meeting of the Town Council, under Minute reference 35 of that meeting;
-  The date of the Announcement is recorded as the 22nd of June 2026;
-  The date of the Commencement of the Period for Exercise of Public Rights is recorded as the 25th of June 2026;
-  The date of the Conclusion of the Period for Exercise of Public Rights is recorded as the 05th of August 2026;
-  The Period for the Notice of Exercise of Public Rights was exactly thirty working days including the first ten working days in July as statutorily required;
-  Noted that the Notice of Exercise of Public Rights is published on the Council’s official website; and,
-  Checked and verified that the Notice of Exercise of Public Rights was displayed, prominently, on the Council’s notice boards for the period required.

Conclusion

We note that the recommendations made during the 2025-26 internal audit cycle have been accepted by the Council and that its official website is scheduled to be redeveloped during the 2026-27 financial year. Therefore, there are no matters arising from this area of review warranting formal comment or recommendation at this time. We have attached the Transparency Publishing Requirements for English Town Councils as Appendix ‘A’ to this report as an aide memoire.

The progress of the website redevelopment will be reviewed during the interim Internal Audit process for the 2026-27 financial year.

Outcome - Internal Control Objective ‘M’

Substantial Assurance

Internal control objective 'N'

'The authority has complied with the publication requirements for 2025-26 AGAR (see AGAR Page 1 Guidance Notes).'

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish the Notice of Conclusion of Audit, after the Receipt of the External Auditor's certificate and report.

To meet the above objectives, we have:



Noted that the Council was not in receipt of the External Auditor's report and certificate from PKF Littlejohn LLP, in respect of the 2025-26 financial year as at the 19th of August 2026.

Conclusion

We shall review this Internal Control Objective during our Q2 interim internal audit.

Outcome - Internal Control Objective 'N'

Not Applicable

Internal control objective 'O'

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

The objective in this area of review is to ensure compliance with data protection regulations for, smaller authorities: That the Council has appointed a Data Protection officer to oversee data protection and ensure compliance with GDPR, to conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully, to implement a Data Protection policy on data handling, storage and sharing, to provide regular training to ensure all staff and members are trained on data protection principles and practices and to ensure that the Council's data is secured using appropriate technical and organisational measures to protect personal data from breaches.

To meet the above objectives, we have:

-  Noted that the Council's official Website is not currently compliant with the Current Accessibility Legislation WCAG 2.2AA (19th August 2026). The current notice states that it is partially compliant with the previous standard WCAG 2.1A
-  Noted that the Council is registered as a Data Registrant with the Information Commissioner's Office (ICO), Registration Reference Z227759X;
-  Noted that the Chief Officer is the Council's nominated Data Protection Officer;
-  Noted that the council has adopted the ICO Model Publication Scheme for public authorities, which is now mandatorily required;
-  Noted that the Council has published its Freedom of Information (FoI) policy on its official website with a web form to make FoI requests easy for members of the public to submit;
-  Noted that all Members are issued with council e-mail addresses for exclusive use on Council business. Councillor email-addresses are published under each Councillor's profile section on the Council's official website;
-  Noted that Officers, Members are provided with GDPR update training annually;
-  Noted that the Council has a Data Privacy Notice including Data Processing information which is published on the Council's official website. The Chief Officer is in the process of developing a suite of GDPR Documentation;
-  Noted that the Council is scheduled to conduct a Data Impact assessment during the 2026-27;
-  Noted that the Council has a significant IT footprint with desktop and laptop computers and other mobile devices. The IT/IS services are managed by the Council's IT supplier.
-  Noted that the Council is working towards achieving IASME Cyber Essentials Security certification during the 2026-27 financial year;
-  The Council utilises Microsoft Office 365 CoPilot and related products for its day to day use;
-  Noted that the Parish Council has appropriate cyber security protocols in place; and,
-  Noted that the Council's documents are backed up using Axcient Cloud Backup, which backs up all Microsoft 365 data including all mailboxes, SharePoint sites and teams.

There is clear evidence that the Chief Officer and Members have and continue to take reasonable and proportionate approach to Information Systems security and management appropriate for Newbury Town Council's size and complexity.

As stated in our FY2025-26 Year-end internal audit Report, we are advised that the following matters will be addressed during the 2026-27 financial year, therefore we have made no recommendations in this regard:

- 1) Redevelopment of the Council's official website including being brought into compliance with WCAG 2.2AA;
- 2) Adoption of a suite of GDPR and IT Security Policies;
- 3) Development of a rolling Council Officers, Members and Staff Training Programme including GDPR and Cyber Security;
- 4) Undertaking a Data Impact Assessment;
- 5) Updating the Council's Risk Register to reflect cyber security threats; and,
- 6) Working towards IASME Cyber Essentials Security certification.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'O'

Adequate Assurance

Internal control objective 'P'

FOR LOCAL COUNCILS ONLY: Trust fund (*Including charitable*) - The Council met its responsibilities as a trustee.

The objective in this area of review is to ensure that the Council has met its statutory requirements where it acts as a trustee for any trust fund or charitable trust, including maintaining separate financial and bank accounts and making all required statutory returns to the Charities Commission and/or the HMRC.

The Finance & Corporate Services Manager advises as follows:

-  238180: Allotment for Labouring Poor - accounts submitted to the 13th of January 2026.
 - Trustee: Newbury Town Council as Sole Trustee
-  1073253: Mayor of Newbury's Charitable Trust – accounts submitted to the 23rd of March 2026.
 - Trustees (Nominated): Mayor of Newbury and Deputy Mayor of Newbury
 - Trustees (Ex Officio): Civic Manager.

There is clear evidence that both charities' resources are managed responsibly, including keeping separate accounts for the charity, complying with accounting and reporting requirements, and submitting annual returns and accounts to the Charities Commission on time.

Conclusion

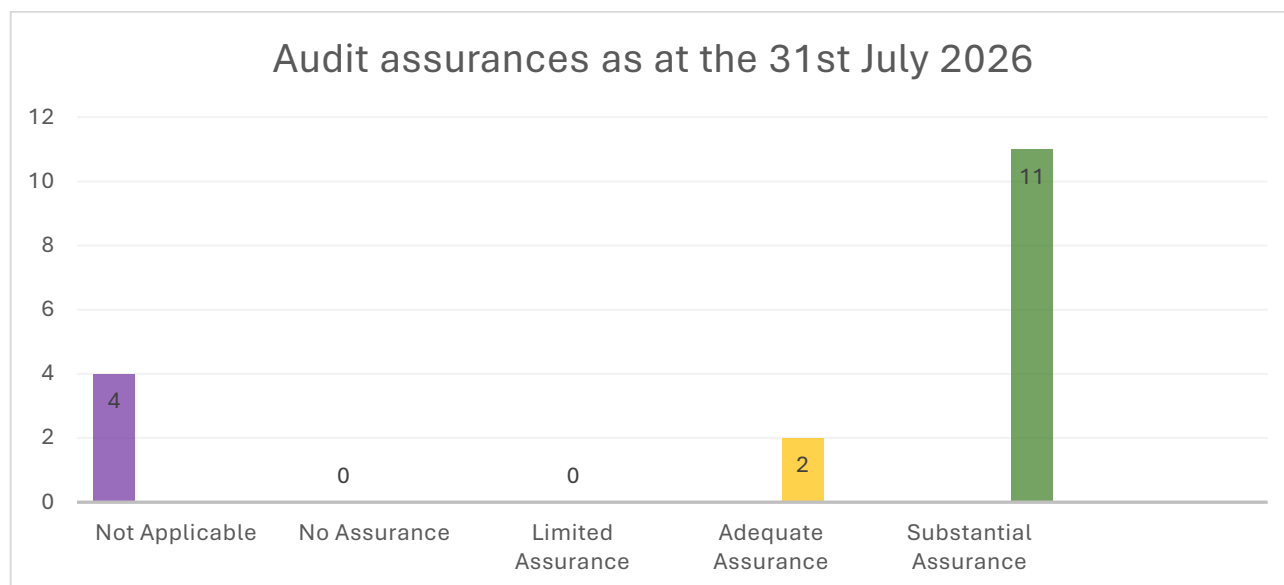
There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'P'

Substantial Assurance

8. Audit Assurance Review

During the Q1 extended interim Internal audit for the 2026-27 financial year covering the period of the 01st of April to the 31st July 2026, we have undertaken 511 separate audit tests, providing assurances in the seventeen areas of review which correspond to an enhanced review of Corporate Governance and the sixteen Internal Control objectives contained within the AGAR: Annual Internal Audit Report as detailed in the chart below. Please note that Internal Control Objectives which have not been reviewed are recorded as 'Not Applicable.'



- Substantial:** A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified;
- Adequate:** Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;
- Limited:** Significant weakness(es) have been identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or
- No:** Fundamental weaknesses identified in the framework of internal control, or the framework is ineffective or absent with significant risk to the achievement of system objectives.
- Not Applicable:** The Council either does not utilise the process which is audited under this internal control objective or the internal control objective is yet to be audited, therefore, a finding of 'not applicable' will be recorded.

9. FY2026-27 Action Plan Recommendations

Enhanced Corporate Governance	Comments
Conclusions and recommendations Minutes & Agenda <i>There has been a noticeable improvement in the quality of the Council's Agenda and Minutes during the 2026-27 financial year, however, further improvement are necessary:</i> R1. <i>The person(s) responsible for drafting the Minutes, and the Council Members scrutinising them, must pay close attention to Minute referencing. The Community Services Committee Minutes of the 13th of July 2026 Minute References: '07' and '08' have been reused.</i> R2. <i>The Minutes of a Council's meetings form the permanent legal record of its business, not the Agenda. It is necessary therefore to attach uniquely identifiable appendices to the Minutes in relation to any document which has been approved by Resolution to the corresponding Minutes when published on the Council's official website. In particular, Each Schedule of Payments should be published in full.</i> R3. <i>We have noted the changes to the way in which Confidential matters are now being resolved. This matter could be further improved upon. It is important that a brief description of the business is recorded as having been resolved, rather than the Agenda reference, such as employment issues pertaining to appointment, promotion, dismissal, salary, superannuation or conditions of employment and procurements for example.</i> Statutory & Policy documents <i>We have noted that the currently adopted Financial Regulations which is published on the Council's official website remain in a somewhat disparate format. Further,</i>	

that the version control of the documents has not yet been universally applied. The currently adopted Financial Regulations published on the Council's official website records the correct date of adoption: 26th of January 2026, however recorded beneath the version control table the prior adoption date of the 20th of October 2025.

R4. The Chief Officer must ensure that all the Council's Statutory and Policy documents have the same format universally applied, with proper version control in place.

Members' Register of Interests

R5. The Members' Register of Interests must be brought up to date expeditiously. It is a legal requirement for all Members to complete their own Members' Register within 28 days of signing their Declaration of Office, or within 28 days of any material change to their existing register occurring.

R6. The Members's Register of Interests should be updated on the Council's official website.

R7. We strongly encourage the Chief Officer to review the Members' Register of Interests on an annual basis during the Annual Town Council Meeting in May.

Internal Control Objective 'B'

Omega Data Entry

We have noticed an increasing habit of recording the description of the goods or services supplied in the Payee Name column of the Council's Purchase Ledger Day Book (items with an account code of 500). This has the effect of duplicating the detail contained in the Transaction Detail field as demonstrated in the screen shot above. This habit has the effect of making accurate supplier reporting impossible

Further the reference field should be used to record the payment document reference / invoice number and not the payment method which is not significant.

- | | |
|---|--|
| <p><i>R9. The RFO should ensure that only Payee Information is recorded under the Payee field to ensure that accurate supplier information is maintained and ensuring proper financial reporting.</i></p> <p><i>R10. We encourage the use of the reference field to be restricted to the payment document reference / Invoice number which ensures that the Omega Audit feature can be used to uniquely identify all transactions entered into Omega.</i></p> | |
|---|--|

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10. Confirmation of independence and Quality Assurance

During the 2026-27 financial year to the 31st of July 2026, we confirm that the internal auditor has acted 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, based upon the internal audit programme, and has obtained appropriate evidence including copies of prime documentation to support our opinions from Newbury Town Council.

The Q1 extended interim internal audit for the 2026-27 financial year, conducted onsite on Wednesday the 19th of August was carried out in accordance with Newbury Town Council's needs and planned coverage as reviewed with the Responsible Finance Officer, Chief Officer and Officers and Members of the Council.

Based on the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which corresponds to the Internal Control Objectives table contained within the FY2026-27 AGAR Annual Independent Internal Audit Report.

11. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery & quality:

Annual performance indicators			
Aspect of service	Q1 extended interim 2026-27 (Actual %)		Q3 & Q4 YE 2026-27 (Actual %)
Internal Audit plan delivered	33%		
Positive customer responses to quality appraisal questionnaire (YE)			TBC
Compliant with the Public Sector Internal Audit Standards	Y		

12. Acknowledgements

In commencing our internal audit review for the year, we have had regard to the materiality of transactions and their potential for mis-recording or misrepresentation in the AGAR Annual Statement of Accounts. Our Internal Audit programme has been developed to provide assurance that the Council's financial systems are operating effectively, with robust internal controls working in practice, thereby ensuring the integrity of transactions and the reasonable prospect of identifying material errors or possible abuse of the Council's own and the national statutory regulatory framework.

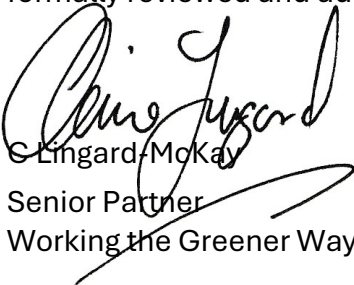
We would like to take this opportunity to thank the RFO of Newbury Town Council: Liz Manship, the Chief Officer: Toby Miles-Mallowan, the Senior Accounts Officer Margaret Gore and the other Officers of the Council for their assistance in performing the first quarterly review of the year. We

are grateful both for the rapidity of response and for the content and quality of the documentation and the responses that have been supplied to our requests for information.

We have made ten best practice recommendations for improvement as a result of the Q1 extended interim internal audit for 2026-27. These recommendations are contained in the main body of the report and in the appended action plan for the 2026-27 financial year.

We have also reviewed the progress which has been made against the recommendations for improvement which were made as a result of our prior year recommendations for improvement and will continue to monitor this throughout the financial year.

We now ask that the Clerk, Responsible Finance Officer, Chairman and the Council Members consider the content of this report and acknowledge, in due course, that the report has been formally reviewed and adopted by the Council.



C. Lingard-McKay
Senior Partner
Working the Greener Way – Online LLP

Attachments: Appendix 'A' – Understanding Transparency Publishing Requirements: Town Council's (England) Turnover in excess of £200,000.00

NOTE TO REPORT

We confirm that all confidential & sensitive information, supplied for the purposes of this audit including, Personnel Minutes, Payroll and Employment data have been permanently deleted from WGW Online's servers and any printouts made for the purposes of this audit have been destroyed in accordance with the Company's data and document retention policies and with the prevailing General Data Protection Legislation as amended from time to time.

Internal Audit Recommendations 2026/27

Period:	Ref:	Recommendation	Recommended Action	Progress	Outcome
01/04/26-31/07/26	R1	Minutes & Agenda The person(s) responsible for drafting the Minutes, and the Council Members scrutinising them, must pay close attention to Minute referencing. The Community Services Committee Minutes of the 13 th of July 2026 Minute References: '07' and '08' have been reused.	• RFO to advise Officers. • Members will become aware via receiving the report at the Audit Working Group, P&R and Full Council meetings. • Committee Clerk to oversee.	Actioned 24/09/26	
01/04/26-31/07/26	R2	Minutes & Agenda The Minutes of a Council's meetings form a permanent legal record of its business, not the Agenda. It is necessary therefore to attach uniquely identifiable appendices to the Minutes in relation to any document which has been approved by Resolution to the corresponding Minutes when published on the Council's official website. In particular, Each Schedule of Payments should be published in Full.	This cross references with R16 2025/26 Q4. • RFO to advise/remind Officers • Committee Clerk to oversee.	Actioned 24/09/26	
01/04/26-31/07/26	R3	Minutes & Agenda We have noted the changes to the way in which Confidential matters are now being resolved. This matter could be further improved upon. It is important that a brief description of the business is recorded as having been resolved, rather than the Agenda reference, such as employment issues pertaining to employment, promotion, dismissal, salary, superannuation or conditions of employment and procurements for example.	Through discussion with the IA, this also applies to the agenda, where the matter to be discussed / resolved should be clear. • RFO to advise Officers. • Committee Clerk to oversee.	Actioned 24/09/26	
01/04/26-31/07/26	R4	Statutory & Policy Documents The Chief Officer must ensure that all the Council's Statutory and Policy documents	• CEO to oversee.		

		have the same format universally applied, with proper version control in place.			
01/04/26-31/07/26	R5	Members' Register of Interests The Member's Register of Interests must be brought up to date expeditiously. It is a legal requirement for all Members to complete their own Members' Register within 28 days of signing their Declaration of Office, or within 28 days of any material change to their existing register occurring	Committee Clerk to oversee.		
01/04/26-31/07/26	R6	Members' Register of Interests The Member's Register of Interests should be updated on the Council's official website	Committee Clerk to oversee		
01/04/26-31/07/26	R7	Members' Register of Interests We strongly encourage the Chief Officer to review the Members' Register of Interests on an annual basis during the Annual Town Council Meeting in May.	CEO to action.		
	R8	There is no R8 – included here for clarity.			
01/04/26-31/07/26	R9	Omega Data Entry The RFO should ensure that only Payee Information is recorded under the Payee field to ensure that accurate supplier information is maintained and ensuring proper financial reporting.	- Finance Team to Action - Accounts Supervisor to lead and oversee – as from 01/10/26.	Actioned from 01/10/26	
01/04/26-31/07/26	R10	Omega Data Entry We encourage the use of the reference field to be restricted to the payment document reference / Invoice number which ensures that the Omega Audit feature can be used to uniquely identify all transactions entered into Omega.	- The reference field has been used to record the payment method. - Accounts Supervisor to lead and oversee – as from 01/10/26.	Actioned from 01/10/26	



Financial Regulations

Date Issued: January 2026	Date Reviewed: January 2026
Date Adopted: 26 January 2026	Adopted By: Full Council
Review Date: October 2026	Reviewing Committee: Policy & Resources

These Financial Regulations were adopted by the Council at its meeting held on 26/01/2026.

NEWBURY TOWN COUNCIL – FINANCIAL REGULATIONS

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1 General

- 1.1. These Financial Regulations govern the financial management of the Council and shall only be amended or varied by resolution of the Council. They are one of the Council's governing documents and shall be observed in conjunction with the Council's Standing Orders. (MR 1.1)
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of Councillor into disrepute. (MR 1.2)
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings. (MR 1.3)
- 1.4. In these Financial Regulations (MR 1.4):
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the Council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the Council cannot change.
 - 'Shall' refers to a non-statutory instruction by the Council to its members and staff.
 - (MR XXX) refers to the section within NALC Model Regulations from where this have been taken.
 - (NTC) refers to a local arrangement approved by Newbury Town Council
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the Council. The RFO (MR 1.5):
 - acts under the policy direction of the Council;
 - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;

- determines on behalf of the Council its accounting records and control systems;
- ensures the accounting control systems are observed;
- ensures the accounting records are kept up to date;
- seeks economy, efficiency and effectiveness in the use of Council resources; and
- produces financial management information as required by the Council.

1.6. The Council must not delegate any decision regarding (MR 1.6):

- **setting the final budget or the precept (Council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition (MR 1.7):

- 1.7.1. the Policy & Resources Committee, on behalf of the Council shall determine and regularly review the bank mandate for all Council bank accounts

2 Risk management and internal control

- 2.1. **The Council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management. (MR 2.1)**
- 2.2. The CEO, with the RFO, shall prepare, for discussion with the Audit Working Group and approval by the Policy & Resources Committee, a risk management policy covering all activities of the Council. This policy and consequential risk management arrangements shall be reviewed by the Policy & Resources Committee at least annually. (MR 2.2)
- 2.3. When considering any new activity, the Lead Manager, with the CEO, shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Policy & Resources Committee. (MR 2.3)

- 2.4. **At least once a year, the Council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement. (MR 2.4)**
- 2.5. **The accounting control systems determined by the RFO must include measures to (MR 2.5):**
- **ensure that risk is appropriately managed**
 - **ensure the prompt, accurate recording of financial transactions**
 - **that provide for the safe and efficient safeguarding of public money**
 - **prevent and detect inaccuracy or fraud, and**
 - **allow the reconstitution of any lost records**
 - **identify the duties of officers dealing with transactions, and**
 - **ensure division of responsibilities.**
- 2.6. On a monthly basis, and at each financial year end, a member of the Audit Working Group other than the Chair of Council, the Chair of the Policy & Resources Committee, or a bank signatory shall, on a rotational basis, verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to the Policy & Resources Committee, which shall approve the bank reconciliations on a quarterly basis and at year-end (MR 2.6).
- 2.7. Regular back-up copies shall be made of the records on any Council computer and stored either online or in a separate location from the computer. The Council shall put measures in place to ensure that the ability to access any Council computer is not lost if an employee leaves or is incapacitated for any reason (MR 2.7).

3 Accounts and audit

- 3.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations. (MR 3.1)
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the Council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain (MR 3.2):**

- **day-to-day entries of all sums of money received and expended by the Council and the matters to which they relate;**
 - **a record of the assets and liabilities of the Council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return. (MR 3.3)
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the Council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the Policy & Resources Committee, for recommendation to Full Council for approval, within the timescales required by the Accounts and Audit Regulations. (MR 3.4)
- 3.5. **The Council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.** (MR 3.5)
- 3.6. **Any officer or member of the Council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary. (MR 3.6)
- 3.7. The internal auditor shall be appointed by the Policy & Resources Committee and shall carry out their work to evaluate the effectiveness of the Council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide. (MR 3.7)
- 3.8. The Policy & Resources Committee shall ensure that the internal auditor (MR 3.8):
- 3.8.1. is competent and independent of the financial operations of the Council;
 - 3.8.2. reports to Council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - 3.8.3. can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - 3.8.4. has no involvement in the management or control of the Council

- 3.9. Internal or external auditors shall not under any circumstances (MR 3.9):
- 3.9.1. perform any operational duties for the Council;
 - 3.9.2. initiate or approve accounting transactions;
 - 3.9.3. provide financial, legal or other advice including in relation to any future transactions; or
 - 3.9.4. direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms ‘independent’ and ‘independence’ shall have the same meaning as described in The Practitioners Guide. (MR 3.10)
- 3.11. The RFO shall make arrangements for the exercise of electors’ rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations. (MR 3.11)
- 3.12. The RFO and CEO shall, without undue delay, bring to the attention of all Councillors via the Policy & Resources and full Council meetings respectively, any report from the internal or external auditors. (MR 3.12)
- 3.13. Further to receipt of the internal and external auditor’s reports, the RFO shall, consult with the Chair of the Audit Working Group and if appropriate make arrangements to discuss the Internal Audit Report with the Audit Working Group, prior to taking recommendations to the Policy & Resources Committee. (NTC)

4 Budget and precept

- 4.1. **Before setting a precept, the Council must calculate its Council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation. (MR 4.1)**
- 4.2. The RFO shall write to members, beginning October, inviting suggestions for the budget in line with the Strategy, for consideration by the Committees. To be received by the end of October, the RFO to include in the draft budget. (NTC)
- 4.3. The RFO shall meet with Officers in October to discuss the demands on the budget for ‘lights-on’, asset management and capital expenditure for planned projects. The RFO to include in the draft budget. (NTC)

- 4.4. Budgets for salaries and wages, including employer contributions and the salary reallocation hours by cost centre, shall be reviewed by the Staff Sub-Committee at least annually; in October/beginning November, further to the annual appraisals. The schedule agreed by committee shall inform the budget for the following financial year. The RFO shall inform committees of the implications of any salary commitments and associated officer allocated hours, before they consider their draft their budgets. (MR 4.2)
- 4.5. No later than middle November each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, along with a forecast for the following four financial years, taking account of the lifespan of assets and cost implications of repair or replacement. (MR 4.3)
- 4.6. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects shall only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full Council. (MR 4.4)
- 4.7. Each committee shall review its draft budget and submit any proposed amendments for Council consideration to the RFO, no later than the end of November each year. (MR 4.5)
- 4.8. The Strategy Working Group shall consider committee proposals beginning December and make recommendations. The RFO to incorporate in the draft budget. (NTC)
- 4.9. The RFO by end December shall update the draft budget, with the recommendations of the Strategy Working Group, to include a four-year forecast, and any recommendations for the use or accumulation of reserves, for consideration by the Policy & Resources Committee in January, to inform its recommendation to Council. (MR 4.6)
- 4.10. The Council shall consider annual budget proposals in relation to the Council's four-year forecast of revenue and capital receipts and payments, including recommendations for the use of reserves and sources of funding, and update the forecast accordingly. (NTC)
- 4.11. Having considered the proposed budget and four-year forecast, the Council shall determine its Council tax requirement by setting a budget. The Council shall set a precept for this amount no later than the end of January for the ensuing financial year. (MR 4.7)
- 4.12. **Any member with Council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local**

Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them. (MR 4.8)

- 4.13. The RFO shall **issue the precept to the billing authority no later than the end of February**, or the date requested by the billing authority, whichever is earliest, and supply each member and officer with a copy of the agreed annual budget. (MR 4.9)
- 4.14. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned. (MR 4.10)
- 4.15. Any addition to, or withdrawal from, any earmarked reserve during the financial year, other than expenditure for the purpose agreed, shall be approved by the Policy & Resources Committee. (MR 4.11) This to support the management of the budget and the material direction of the Council's Strategy. (NTC)
- 4.16. The RFO shall coordinate the annual budget & precept information leaflet to residents. (NTC)
- 4.17. The sum total of the general reserves shall always be a minimum of three months' annual net revenue expenditure. Ear-marked Reserves, set aside to support specific areas of Council work, shall not be taken into consideration when calculating the General Reserves. The Council's general reserves shall be held with a financial institution other than the Council's day to day bankers with understood minimum risk. They shall not be committed or used to cover any expenditure unless an emergency and all other financial avenues have been explored. (NTC)

5 Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works shall ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers. (MR 5.1)
- 5.2. Where an officer is aware they have or may have a personal or prejudicial interest with a current or potential supplier, they must declare it to their line manager and the CEO at the earliest opportunity. Appropriate arrangements shall be agreed to ensure these interests do not affect procurement decisions. A register shall be kept to record the interests and steps taken. (NTC)
- 5.3. Every contract shall comply with the Council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency. (MR 5.3)

- 5.4. **For a contract for the supply of goods, services or works where the estimated value exceeds the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the Council shall (with the exception of items listed in paragraph 5.8) obtain prices as follows:
- 5.5.1. Where the value is between £100 and £999 excluding VAT, the Lead Officer shall strive to obtain 3 estimates, which might include evidence of online prices, or recent prices from regular suppliers, unless a specialist or single source supply is necessary. (MR 5.9) For smaller purchases, the Lead Officer shall seek to achieve value for money. (MR 5.10)
- 5.5.2. For contracts between £1,000 and £4,999 excluding VAT the Lead Officer may obtain and agree one written quotation from a ‘preferred supplier’ (NTC). Alternatively, they shall obtain 3 written quotations detailing priced descriptions of the proposed supply. If it is not possible to obtain 3 quotations e.g. due to the specialist nature of the procurement, approval may be given by the RFO. (MR 5.8)
- 5.5.3. For contracts between ~~£1,000~~ £5,000 and £25,000 excluding VAT the Lead Officer shall obtain 3 written quotations detailing priced descriptions of the proposed supply unless a specialist or single source support is necessary. If it is not possible to obtain 3 quotes, approval may be given by the RFO. (MR 5.8)
- 5.5.4. **For contracts estimated to be over £30,000 including VAT, the Council must comply with any requirements of the Legislation regarding the publication of invitations and notices. (MR 5.7)**
- 5.5.4.1. Tenders shall be invited in accordance with the Council’s procurement policy.
- 5.6. **Contracts must not be split into smaller lots to avoid compliance with these rules. (MR 5.11)**
- 5.7. Quotations and Estimates received, together with the evidence of those sought, are to be filed centrally for audit and follow-up purposes. (NTC)

- 5.8. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- 5.8.1. specialist services, such as legal professionals acting in disputes;
 - 5.8.2. repairs to, or parts for, existing machinery or equipment;
 - 5.8.3. works, goods or services that constitute an extension of an existing contract;
 - 5.8.4. goods or services that are only available from one supplier or are sold at a fixed price. (MR 5.12)
- 5.9. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason shall be set out in a recommendation to the relevant committee. Avoidance of competition is not a valid reason. (MR 5.13)
- 5.10. The Council, its committees or delegated officers, as appropriate, shall not be obliged to accept the lowest of any tender, quote or estimate, but must have a valid reason for not doing so. (MR 5.14)
- 5.11. The Council supports and commits to consider social value in its procurement procedures. Preference will be given to local suppliers, preferably independent, provided value for money, quality, time efficient goods and services are offered. (NTC)
- 5.12. The Council may contract with preferred suppliers. These opportunities shall be advertised in consideration of the legislation, depending on value. (NTC)
- 5.12.1. A contract shall usually be agreed for two years, with the opportunity to extend for one further year. (NTC)
 - 5.12.2. The agreement of an hourly rate, day rate or job rate must be a condition of contract, which may be increased by CPI as from 1st April; the year to be specified dependent on start date. (NTC)
 - 5.12.3. A break clause must be agreed in consideration of both the Council and the contractor. (NTC)
- 5.13. The Council may open business trade accounts to support the purchase of routine everyday items e.g. materials, tools and stationery. (NTC)
- 5.13.1. Any trade card account opened by the Council shall be restricted to named officers, recommended by the manager and agreed by the CEO in discussion with the RFO. Any balance shall be paid in full each month. (MR 9.3)

5.14. Authorisation of Expenditure – Revenue expenditure agreed by Council at its annual budget meeting, usually January, or by the Policy & Resources committee within the financial year. (NTC)

5.14.1. Other than in an emergency, expenditure shall only be authorised by the ‘Lead Officer’ with responsibility for the budget line (nominal code), under delegated authority, subject to:

5.14.1.1. The level of their spending authority. (MR 5.15)

- Expenditure above a Lead Officer’s spending authority must additionally be agreed by their line manager and/or the CEO and RFO, with the appropriate spending authority. Delegated spending authority levels are as follows:
- Officers authorised by their manager – spending authority up to £500 (ex VAT) as agreed on an individual basis.
 - ~~Line manager to recommend, CEO, in discussion with RFO, to agree.~~
- Council supervisors - Parks & Open Spaces, Facilities & Compliance, up to £1,000 (ex VAT) as agreed on an individual basis.
- A manager of the Council – spending authority up to £1,500 (ex VAT)
- The CEO and RFO together – spending authority up to £25,000 (ex VAT)
 - The RFO to confirm sufficiency of funds.
 - The CEO to confirm the expenditure is within the Council Strategy.
- Full Council for expenditure over £25,000 (ex VAT).
 - The usual process is via the appropriate (lead) committee and the Policy & Resources committee, who require an overview of the financial situation. In exceptional circumstances, once a project is established and funding agreed, full Council may resolve that the lead committee shall make their recommendation direct. If this is agreed, the financial overview must be made available to the Policy & Resources Committee for their quarterly meeting. (MR 5.15)

5.14.1.2. There being sufficient remaining in the budget line (nominal code) for all planned expenditure over the remainder of the financial year. (NTC)

- 5.14.1.3. That the spend does not cause the budget for the nominal code to be exceeded. (NTC)
- If funds within a nominal code are insufficient, at the request of the Lead Officer, the RFO may vire funds from another nominal code, subject to the agreement of the Lead Officer for both nominal codes, their managers, the CEO and RFO. (NTC)
- 5.14.1.4. Where **capital** expenditure has been approved by Council for general improvements / projects e.g. play areas, the expenditure is in line with the committee's recorded priorities, previously resolved by the appropriate committee and recorded in the minutes. (NTC)
- 5.15. Requested expenditure that has arisen **since** the agreement of the budget by Council, for which there is no allocated budget, must be approved by the Policy & Resources Committee. (NTC)
- 5.15.1. Any such agreement of the Policy & Resources committee must be in consideration of from where the funding is to be vired. Such authorisation must be supported by a minute. (NTC)
- 5.16. No individual member, or informal group of members shall issue an official order unless instructed to do so in advance by a resolution of the Council, or make any contract on behalf of the Council (MR 5.16)
- 5.17. No expenditure shall be authorised that shall exceed the budget for that type of expenditure other than by resolution of the Council, or by the Policy & Resources Committee, except in an emergency. (MR 5.17)
- 5.18. The RFO shall provide the Policy & Resources committee with a statement of receipts and payments to date under each budget line (nominal code), comparing actual expenditure to that expected for the time of year. These statements are to be prepared at least at the end of each financial quarter and show explanations of material variances, both over and under, for both income and expenditure. For this purpose, "material" shall be over or under £1,000 or 15%. (NTC)
- 5.19. No committee, individual councillor or officer, shall request, encourage or pressurise any officer of the Council to spend, where there are no pre-agreed funds. (NTC)
- 5.20. In cases of serious risk to the delivery of Council services or to public safety on Council premises, the CEO may authorise expenditure of up to £25,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The CEO

shall report such action to the Chair of the Policy & Resources Committee as soon as possible and to Policy & Resources Committee as soon as practicable thereafter. (MR 5.18)

5.21. No expenditure shall be authorised, no contract entered into, or tender accepted in relation to any major project, unless the Council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first. (MR 5.19)

5.22. A Purchase Order shall be issued for all work, goods and services unless a formal contract is to be prepared for which a Standing Order or Direct Debit is required, or where expenditure falls within one of the categories for which an Officer's debit card may be used. See section 12 entitled "Payments requiring a payment card". (MR 5.20 extended)

5.23. Copies of orders shall be retained until checked against the delivery note by the appropriate officer and confirmed correct. (MR 5.20 part 2)

5.24. Any ordering system can be misused and access to them shall be controlled by the RFO. (MR 5.21)

6 Grants

6.1. A budget for grants is agreed at the annual budget meeting, usually January. Grants shall be released during the financial year, as follows, in accordance with the Council's policy statement (NTC):

6.1.1. Grants to mitigate against the Climate Emergency:

6.1.1.1. These shall be resolved by the Grants Sub-Committee for agreement.

6.1.2. Grants for Specific Organisations and Purposes:

6.1.2.1. These shall be named and included as part of the annual budget with an indicative budget and released by the Policy & Resources committee throughout the year.

6.1.3. Grants to support Community Events

6.1.3.1 These shall be resolved by the Civic, Pride, Arts & Culture (CPAC) Committee

6.1.4. Small Grants to individual organisations.

6.1.4.1. These shall be allocated by the Grants Sub-Committee, to organisations with a project listed with "The Good Exchange".

- 6.2. The Grants Sub-Committee shall resolve grants up to £10,000 and shall make recommendation to the Policy & Resources committee for grants over £10,000. The Policy & Resources committee shall resolve grants up to £25,000. Any grant over £25,000 must only be agreed by full Council. (NTC)
- 6.3. A copy of the Grants Policy and eligibility criteria shall be available on the website. (NTC)
- 6.4. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when grants are discussed and voted on in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted. (NTC)
- 6.5. Once authorised, grants shall be paid by BACS within the next supplier payments run. (NTC)
- 6.6. Any collections organised by the Council for charitable purposes, are to be authorised and managed by the appropriate committee. (NTC)

7 Payment of salaries and allowances

- 7.1. **As an employer, the Council must make arrangements to comply with the statutory requirements of PAYE legislation. (MR 11.1)**
- 7.2. **Councillors' allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment. (MR 11.2)**
- 7.3. Salary rates shall be agreed by the Council, or the Staff Sub-Committee, dependent on post, in consideration of National Joint Council (NJC) for Local Government Services agreed salary framework. The Staff Sub-Committee shall review these annually, further to the annual appraisals and publication of the annual Local Government Services Pay Agreement. (MR 11.3 part 1, amended)
- 7.4. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Council or Staff Sub-Committee. (MR 11.3 part 2)
- 7.5. Agreed overtime payments, mileage and any other agreed staff expenses shall, on a monthly basis, be authorised by the officer's line manager, coordinated for payroll by the Senior Accounts Officer (or the RFO) and checked by the RFO (or the CEO), thus ensuring no break in the payment of salaries through sickness or annual leave. (NTC)
- 7.6. Payment of salaries by BACS shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts. (MR 11.4)

- 7.7. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above. (MR 11.5)
- 7.8. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. (MR 11.6 part 1)
- 7.9. Any termination payments shall be supported by a report to the Council, setting out a clear business case. Termination payments shall only be authorised by the full Council. (MR 11.7)
- 7.10. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) shall be summarised to avoid disclosing any personal information. (MR 6.4)
- 7.11. Engaging interim staff, whether employed, contracted or agency, shall be agreed by the CEO or appropriate manager, under delegated authority, subject to the completion of a business case (prepared prior to the engagement for committee) and providing sufficiency within the budget line for the time period likely required. (MR 11.8 expanded)
- 7.11.1. If contracted, further to confirmation from the RFO regarding funding sufficiency, a purchase order, with the agreed budget line, shall be completed (NTC)
- 7.11.2. If employed, confirmation in writing from the RFO regarding funding sufficiency, with the agreed budget line, is required. (NTC)
- 7.11.3. If funds within a nominal code are insufficient, with the agreement of the CEO, the RFO shall via funds from another nominal code, subject to the agreement of the Manager for both nominal codes, the CEO and RFO. (NTC)
- 7.11.4. If any of the above parties has concerns, the Business Case must be taken to the Policy & Resources committee for consideration. (NTC)
- 7.11.5. If no concerns, the CEO shall advise the chair of the Staff Sub-committee at the earliest opportunity and provide the RFO with a copy of the Business Case for the information of the Policy & Resources committee at their next meeting. (NTC)

8 Banking Arrangements

- 8.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Policy & Resources Committee. The

RFO is the Council's Service Administrator. The bank mandate shall include member and officer signatories as agreed by Council. The arrangements shall be reviewed annually for security and efficiency. (MR 6.1)

- 8.2. The Council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. (MR 6.2 part 1)
- 8.3. The Council shall endeavour to use electronic payments for all transactions. The Council has no petty-cash facility for payments. Cheques shall be used if the only payment method available. The Policy & Resources Committee shall review these arrangements annually. (MR 6.5 amended)
- 8.4. The annual review of these Financial Regulations is to be considered as a resolution of Council for the continuance of electronic banking, e.g. BACS, CHAPS, direct debits, standing orders and faster payments. (MR 7.10 amended)

9 Banking Security

- 9.1. No employee or member shall disclose any PIN or password, relevant to the Council or its banking, to anyone not authorised in writing by the Council or a duly delegated committee. (MR 7.3)
- 9.2. Members and officers shall ensure that any computer used for the Council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated. (MR 7.13)
- 9.3. Remembered password facilities shall not be used on any computer used for Council banking. (MR 7.14)
- 9.4. Account details for suppliers shall only be changed upon written notification by the supplier verified by the Senior Accounts Officer and the RFO. This is a potential area for fraud and the individuals involved shall ensure that any change is genuine. Data held must be checked with suppliers a minimum of every two years. (MR 7.12)
- 9.5. No Officer appointed after 1st April 2025 will have access to the Bank or a Bank Card without a clear DBS Check with NTC in respect to dishonesty, fraud or theft from employer, and the agreement of their Line Manager further to a satisfactory 3-month probation review and the agreement of the Policy & Resources Committee. A Basic DBS check is required for all Officers. (NTC)
- 9.6. All Members will routinely be offered a Basic DBS check. Whilst there is no requirement for this to be taken up, from the Annual Meeting 2026, onwards, all members who have access to the Bank or who are routinely provided with copies of the bank statements for reconciliation purposes, must hold a clear

DBS check with NTC in respect to dishonesty, fraud or theft from an employer.
(Members on the Bank Mandate, the Audit Working Group and Policy & Resources Committee). (NTC)

10 Payments to Suppliers – Invoices requiring payment

10.1. All invoices for payment shall be: (MR 6.3 expanded)

10.1.1. matched to the Purchase Order (Senior Accounts Officer) (from MR 6.3)

10.1.2. examined for arithmetical accuracy (Senior Accounts Officer and Lead Officer) (MR 6.3)

10.1.2.1. Invoices shall be accepted up to 15% over their quotation or estimate, with the agreement of the Lead Officer. (NTC)

10.1.3. checked to ensure logged to the appropriate expenditure heading (Senior Accounts Officer & RFO) (NTC)

10.1.4. added to a schedule of payments requiring authorisation (Senior Accounts Officer) (from MR 6.3)

10.1.5. verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the Council (Lead Officer & Manager) (MR 6.3)

10.1.6. approved by the appropriate manager, and if over £1,500, reviewed by the RFO and authorised by the CEO. (from MR 6.3) Then,

10.1.7. The invoices and purchase orders are to be forwarded by the Senior Accounts Officer to the Chair and Vice-Chair of Council and of the following committees: Policy & Resources, Community Services, Civic Pride Arts & Culture and Planning & Highways; requesting the authorisation in writing by two members for the release of the online payments. (MR 6.10 amended)

10.1.8. Evidence shall be retained showing which members authorised the online payment. (NTC)

10.2. All invoices for payment require dual online authorisation, or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised, and only authorised payments shall be approved or signed to allow the funds to leave the Council's bank. (MR 6.2 part 2 tightened)

10.3. Prior to setting up or authorising any payment, responsible officers, usually the Senior Accounts Officer and RFO, shall ensure sufficiency of funds within the current account to cover authorised payments. The RFO or the Senior Accounts Officer (or CEO in their absence) shall transfer funds from the Instant

Access Account as required, allowing approximately £20,000 to cover direct debits and debit card payments. (NTC)

10.4. The Council's usual practice shall be to arrange two payment runs per month for the supplier payments, which shall be paid by BACS. Faster payments or CHAPS may be made by exception, at the discretion of the RFO (see 10.7 & 10.8). (NTC)

10.5. The Council shall make a payment by cheque only as a last resort. (from MR 6.5 expanded) However, if the only method of payment available, in addition to 10.1.1 to 10.1.17, the following regulations apply.

10.5.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two signatories. (MR 8.1)

10.5.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under any circumstances, be a signatory to that payment. (MR 8.2)

10.5.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice. (MR 8.3)

10.6. The Policy & Resources committee shall, at each quarterly meeting, receive and ratify the list of supplier payments paid against the invoice over the preceding three months, which shall then be appended to the minutes. (NTC)

10.7. Any payment necessary to comply with contractual terms, to enable late invoices to be paid prior to year-end, or to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998, shall, provided there is no dispute or other reason to delay payment, be paid by faster payments. The invoices and purchase orders are to be forwarded by the Senior Accounts Officer to the Chair and Vice-Chair of Council and of the following committees in the usual way: Policy & Resources, Community Services, Civic Pride Arts & Culture and Planning & Highways; requesting the authorisation in writing by two members for the release of the online payments. A list of faster payments shall be submitted to the next appropriate meeting of the Policy & Resources committee. (MR 6.9 iii)

10.8. By exception, if member agreement is not feasible due to the timescale, an invoice may be paid by faster payments at the RFO's discretion, or in the RFO's absence, the CEO. The RFO and/or CEO must satisfy themselves as to the reasons for the exception, and that there are sufficient funds within the budget. (NTC)

11 Payments to Suppliers – Requiring payment by direct debit or standing order

- 11.1. For each financial year the RFO shall draw up a schedule of regular payments paid by either direct debit or standing order, to include agreed start and finish dates, that are due in relation to a continuing contract or obligation (such rent, rates, utilities, regular maintenance contracts and similar items). The Policy & Resources Committee shall ratify these payments as part of the budget planning process. (MR 6.6 in part & MR 7.11 in part)
- 11.2. New or extended contracts shall be agreed by a manager, under delegated authority, providing sufficiency within the budget line for the remainder of the financial year, and within the new financial year, subject to the budget having already been agreed. (NTC)
- 11.2.1. If funds within a nominal code are insufficient, at the request of the Manager, the RFO shall via funds from another nominal code, subject to the agreement of the Lead Officer for both nominal codes, the CEO and RFO. (NTC)
- 11.3. In cases of serious risk to the delivery of Council services or to public safety on Council premises, the CEO shall authorise a contract requiring direct debit or standing order arrangements, up to a total annual spend of £25,000 excluding VAT, whether or not there is any budget for such expenditure. The CEO shall report such action to the Chair of the Policy & Resources Committee as soon as possible and to Policy & Resources Committee as soon as practicable thereafter. (MR 5.18)
- 11.4. Regular and variable direct debits and standing orders shall be checked for reasonableness as part of the reconciliation process, by the Senior Accounts Officer, who shall report any concerns to the RFO. The RFO, further to investigation, shall advise the Policy & Resources Committee of any concerns. (NTC)
- 11.5. A member of the Audit Working Group shall confirm the direct debit and standing order payments against the bank statement as part of the reconciliation process. (NTC)

12 Purchases requiring a payment card

- 12.1. For the majority of purchases, officers with delegated authority to spend must issue a Purchase Order. To support the day to day running of the Council, where a purchase order is not feasible, expenditure falls within one of the following categories, there is sufficient in the budget and the lead officer for the budget line is in agreement, an officer may use their debit card (NTC):

- 12.1.1. Tools and materials for the purpose of day-to-day repairs and maintenance.
- 12.1.2. Personal protective equipment and clothing.
- 12.1.3. Office and staff expenses.
- 12.1.4. Subscriptions
- 12.1.5. Training
- 12.1.6. Other expenditure with the agreement of the CEO and RFO
- 12.2. The release of any debit card to any individual officer requires (NTC):
 - 12.2.1. The requirements stipulated in 9.5 to have been met
 - 12.2.2. A recommendation from the line manager
 - 12.2.3. Agreement from the CEO further to discussion with the RFO
 - 12.2.4. A resolution by the Policy & Resources Committee
 - 12.2.5. A bank mandate signed by the Chair of the Policy & Resources committee.
- 12.3. With the resolution of the Policy & Resources Committee and signed bank mandate, the RFO shall process the application. (NTC)
- 12.4. Delegated spending authority levels for a single transaction are as follows: (MR 9.1)
 - 12.4.1. Any officer of the Council – spending authority between £100 and £500 (ex VAT) as recommended by their line manager and agreed by the CEO in consideration of need.
 - 12.4.2. Any senior manager of the Council – spending authority up to £1,000 (ex VAT)
 - 12.4.3. The CEO and RFO – spending authority up to £1,500 (ex VAT).
- 12.5. It is anticipated that the need for a debit card payment, rather than purchase order and invoice, over £500 is rare. If required, the manager shall e-mail the details to the CEO and RFO. The RFO shall record the reason to support future reviews. (NTC)
- 12.6. Council debit cards are not to be used for items that in consideration of Council policy, are to be claimed as personal expenses, e.g. eye tests. (NTC)
- 12.7. Personal credit or debit cards shall not be used under any circumstances for the purchase of goods and services for the Council. (NTC)

- 12.8. Any purchase on behalf of the Council by a member, shall be by exception, where it is not practical for an officer to make the purchase. E.g. Flowers for agreed arrangements. Such agreement requires the authorisation of the Policy & Resources Committee. (NTC)
- 12.9. Any corporate credit card opened by the Council shall be specifically restricted to use by the CEO and RFO and any balance shall be paid in full each month. (MR 9.3)

13 Contracts with stage payments e.g. payments under contracts for building or other construction works

- 13.1. Where contracts provide for payment by instalments the Services Delivery Manager and RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works. (MR 14.1)
- 13.2. Any variation of, addition to or omission from a contract must be authorised by Services Delivery Manager / CEO to the contractor in writing, with the Council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available. (MR 14.2)

14 VAT

- 14.1. The RFO shall ensure that VAT is correctly recorded in the Council's accounting software and that any VAT Return required is submitted from the software by the due date. (MR 13.6)

15 Loans and investments

- 15.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full Council and recorded in the minutes. All borrowing shall be in the name of the Council, after obtaining any necessary approval. (MR 12.1)
- 15.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full Council, following a written report on the value for money of the proposed transaction. (MR 12.2)

- 15.3. The Council shall consider the requirement for an Investment Strategy and Policy in accordance with “Statutory Guidance on Local Government Investments”, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually. (MR 12.3)
- 15.4. All investment of money under the control of the Council shall be in the name of the Council. (MR 12.4)
- 15.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO. (MR 15.5)
- 15.6. The opening and closing and transfer of funds to fixed term interest accounts in the same bank or branch, to support the Council’s investment strategy, shall be made by the RFO after consulting the CEO. The Policy & Resources committee is to be briefed at their next ordinary meeting. Two signatories to the bank are required. (MR 15.6 tightened)

16 Income

- 16.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO. (MR 13.1)
- 16.2. The Policy & Resources Committee shall approve all fees and charges for work undertaken, services provided, or goods sold at least annually as part of the budget-setting process, following a review and recommendation of the respective committees. The RFO shall be responsible for the collection of all amounts due to the Council, supported by the Lead Officer for the budget area and the Senior Finance Officer. (MR 13.2)
- 16.3. All payees are to be asked to settle invoices by electronic banking, such as BACS, CHAPS, faster payment, direct debit, standing order or card machine. Cheques shall also be accepted but are discouraged if an alternative payment method available. (NTC) (replacing MR 13.4 & 13.5 - Council procedures)
- 16.4. The Council shall not maintain any form of cash float. (NTC) (replacing MR 13.7 cash float)
- 16.5. If there is no other payment method available to the payee e.g. the occasional allotment resident, cash may be accepted, but only alongside an invoice, and a receipt from the receipt book must be given, with the carbon copy kept. The Officer in receipt of the cash is to report the occurrence, and reason, to their line manager and the Senior Accounts Officer, as soon as reasonably possible. Cash must be paid into the Council bank account via the post office. This is a position of last resort. (NTC 16.4 expanded)

- 16.6. All late payments shall be followed up by the Senior Accounts Officer in conjunction with the Lead Officer, and late payments over 3 months reported to the Policy & Resources Committee. (MR 13.3 expanded)
- 16.7. Sums found to be irrecoverable and any bad debts shall be reported to the Policy & Resources Committee by the RFO and shall be written off for accounting purposes after exploring all possible avenues. The Committee's approval shall be shown in the accounting records. (13.3 expanded)
- 16.8. The Council may, with the agreement of the Policy & Resources Committee, contract agents to manage its assets and/or collect any associated income. The means of income collection and fees shall be agreed on an individual basis. (NTC)

17 Stores and equipment

- 17.1 The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section. (MR 15.1)
- 17.2 Goods must be checked as to order and quality at the time delivery is made. (MR 15.2 part 2)
- 17.3 Whilst recognising that most deliveries are left on the doorstep, with the driver often taking a photograph, when asked to sign that the goods have been received, officers shall sign "unchecked" alongside their signature. This shall usually be on an electronic handheld device. On the rare occasion this is on carbonated slip, a copy to be kept until the goods have been checked and the delivery confirmed correct. (MR 15.2 expanded)
- 17.4 Stocks shall be kept at the minimum levels consistent with operational requirements. (MR 15.3)
- 17.5 The Lead Officer shall be responsible for periodic checks of stocks and stores, at least annually. (MR 15.4)

18. Assets, properties and estates

- 18.1 The CEO shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the Council. (MR 16.1)
- 18.2 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the Council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations. (MR 16.2)

- 18.3 The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets. (MR 16.3)
- 18.4 No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law. In each case a written report shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law). (MR 16.4)
- 18.5 When undertaking land or asset management, disposal or installation, any agreements required from West Berkshire Council and/or the Oxford Diocese shall be obtained prior to the activity being undertaken. Procedures required by both organisations in an emergency shall be included within the risk assessments and followed. (NTC)
- 18.6 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the relevant committee or Lead Officer and appropriate manager by delegated authority, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written business case shall be provided to the Lead and Policy & Resources committees at their next meetings, with a copy provided to the RFO to enable the adjustment of the asset register. (MR 16.5 expanded)

19. Insurance

- 19.1 The RFO shall keep a record of all insurances effected by the Council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the Council's review of risk management. (MR 17.1)
- 19.2 The CEO shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances. (MR 17.2)
- 19.3 The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the Policy & Resources Committee at the next available meeting. The RFO shall negotiate all claims on the Council's insurers in consultation with the CEO. (MR 17.3)
- 19.4 Appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the

maximum risk exposure as determined annually by the Council, or duly delegated committee. (MR 17.4)

19.5 As required by the Council's Insurer's, the CEO shall ensure that all Officers with access to the bank, banking papers, debit or credit card, have a clear DBS check with NTC in respect to dishonesty, fraud or theft from employer. A Basic DBS check is required for all Officers. These to be renewed in consideration of DBS guidelines. For new Officers this will form part of the recruitment process. (NTC)

20. Charities

20.1 Where the Council is sole managing trustee of a charitable body and there is no Memorandum of Understanding in place, the CEO and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The CEO and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document. (MR 18.1)

20.2 Any income that is the property of a charitable trust shall be paid into a charitable bank account. Subject to a Memorandum of Understanding instructing otherwise, instructions for the payment of funds due from the charitable trust to the Council (to meet expenditure already incurred by the authority) shall be given by the Managing Trustees of the charity meeting separately from any Council meeting. (MR 13.8)

20.3 Where a Memorandum of Understanding between the Council and a charitable trust is in place the agreements contained within must be followed. (NTC)

21. Suspension and revision of Financial Regulations

21.1 The Council shall review these Financial Regulations annually. The CEO and RFO shall monitor changes in legislation or proper practices and advise the Council of any need to amend these Financial Regulations. (MR 19.1)

21.2 The Council may, by resolution duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the Council to act unlawfully. (MR 19.2)

21.3 The Council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances. (MR 19.3)

Budget Review Process for 2027-28 (draft for P&R 12/10/26)

No.	Date Range	Budget Review Process 2027-28	Lead
1	06/10	Policy & Resources Committee – Budget Review Process Publish Budget Review Process with Meeting Notes	LM
2	05/10-12/10 Likely 12/10 TBC	Strategy Working Group Meeting – Priorities & Parameters Draft recommendations for Full Council re: Budget Priorities, parameters, percentage increase and similar.	CEO
3	12/10	Policy & Resources Committee – Budget Review Process Recommend Budget Review Process to Full Council	LM
4	13/10	Full Council Meeting – Budget Review Process Publish Budget Review Process with Meeting Notes	CEO
5	19/10	Full Council Meeting - Budget - Resolve Budget Review Process - Resolve Members write to the CEO (cc RFO) with suggested 2027/28 projects for budget consideration. To be received by 06/11/26 - Consider & Resolve Budget Priorities & Parameters in consideration of SWG recommendations	CEO
6	20/10 – 23/10	Preparation for Officer Reviews & Salary Reallocations - RFO Reviews current 5-year budget in prep for Officer discussions & books meetings. - RFO updates the Salary Reallocation Spreadsheet & forwards to Officers for 2027/28 estimates	RFO
7	26/10 – 30/10	Salary Reallocations Officers return 2027/28 Salary Reallocation Estimates to RFO	All Officers
8	27/10 – 19/11	Officer Budget Reviews 1:1 RFO/Officer Discussions: - Review 2026/27 Budget - Discuss 2027/28 Budgets – Revenue & Capital Projects.	RFO Officers
9	01/10 to 30/11	Committee Meetings – Formal Budget Requests against the Council's agreed parameters: - Community Services Committee – Date TBC (CEO) - Climate Emergency Sub-Committee – 07/10/26 - Planning & Highways Committee – 26/10/26 - Victoria Park Sub-Committee – 02/11/26 - Grants Sub-Committee – 16/11/26 - Civic Pride, Arts & Culture Committee – 30/11/26	CEO CEO CEO/CC CEO/CC FA/RFO CCM
10	01/10 to 30/11	Committee Requests – feedback to RFO – Dates TBC - Community Services Committee – Date TBC - Climate Emergency Sub-Committee – After 07/10/26 - Planning & Highways Committee – After 26/10/26 - Victoria Park Sub-Committee – After 02/11/26 - Grants Sub-Committee – After 16/11/26 - Civic Pride, Arts & Culture Committee – After 30/11/26	CEO CEO CEO/CC CEO/CC FA/RFO CCM

Appendix

11	18/11	Salaries Budget Finalise Draft Salary Budget	RFO/CEO
12	19/11	Salaries Budget Forward Draft Salaries Budget to Staff Sub Committee	CEO
13	25/11/26	Salaries Budget Staff-Sub Committee Resolve 2027/28 Salaries Budget	Staff Sub CEO RFO
14	07/12-11/12 TBC	Draft Budget RFO forwards 1st draft of Budget to Strategy Working Group	RFO
15	08/12-12/12 TBC	Strategy Working Group Meeting – Draft Budget Consider 1st draft of Budget in consideration of Member/Committee/Officer Proposals	SWG RFO CEO
16	By 15/12	Draft Budget - RFO adjusts budgets in consideration of SWG recommendations - Send 2nd draft budget to all members for information	RFO
17	16/12	Tax Base RFO writes to neil.cosham@westberks.gov.uk requesting update re: tax base 2027/28	RFO
18	16/12 – 05/01 Possibly 07/01	Member Consultations Group Meetings	Members
19	06/01-08/01 TBC	Strategy Working Group Recommend final adjustments to budget from Members / Committees feedback	RFO/CEO
20	08/01 & 11/01	Draft Budget RFO finalises the final draft 2026/27 Budget from SWG Recommendations.	RFO
21	12/01	P&R Committee Publish Draft Budget with P&R meeting papers	RFO
22	18/01	P & R Committee Approves 2026/27 Budget & Precept Recommendations for Full Council	RFO
23	19/01	Full Council Publish Draft Budget with Full Council Papers	CEO
24	25/01	Full Council Approves Budget & Precept 2027/28	CEO RFO
25	26/01	Precept – 2027/28 RFO notifies West Berks of NTC's 2027/28 Precept Request	RFO
26	27/01 – 29/01	Final Budget RFO forwards final budget to members & officers	RFO

N.B RFO to write to SWG & coordinate meeting dates. Draft dates can then be finalised.

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Forward Works Programme

Work Programme for Full Council Meetings for the Municipal Year 2025/26.

Standing Items on each (ordinary meeting) agenda:

1. Apologies
2. Declarations and Dispensations
3. Approval of Minutes of previous meeting
4. Questions/ Petitions from members of the Public
5. Questions/ Petitions from Members of the Council
6. Town Mayor's Report
7. The Leader's Report
8. The Chief Executive Officer's Report
9. Minutes from Committees

Scheduled Council Business	
06 May 2026	Nomination and Election of Mayor and Deputy Mayor Election of Leader and Deputy Leader To nominate the membership of each Committee/Sub Committee for 2025/26 Review Terms of Reference of committees, sub-committees and working groups Meet your Councillor Rota Review and Schedule for 26/27 Reports from Outside Bodies To review the Council's Standing orders, if required
22 June 2026	End of Year Statutory Accounts To receive the Annual Return, Approve each section of the Annual Governance Statement and adopt the accounts and the Mayor to sign them, To note the date for the exercise of electors' rights To receive any reports from the Council's representation on outside bodies – Presentation from Greenham Trust
29 July 2026	Local Governance Review
19 October 2026	Citizens Advice Presentation

	Local Democracy Working Group: a verbal update on LDW from the Chair of the Local Democracy Working Group Budget for 2027/28
25 January 2027	Berkshire Youth Presentation Review of Town Council Strategy 2026/27 Precept Climate Emergency grant Schedule of Meetings for the Municipal Year 2026/27 Financial Regulations