

10 October 2023

To: Councillors Alistair Bounds, Jo Day, Jayne French-Drayton, Pam Lusby-Taylor, Steve Masters, Vaughan Miller, Andy Moore, Gary Norman (Chairperson), Elizabeth O'Keeffe and Meg Thomas.

Substitutes: All remaining Members of the Council.

Dear Councillor

You are summoned to attend a meeting of the **Policy & Resources Committee** to be held in the Council Chamber, Town Hall, Market Place, Newbury on **Monday 16 October at 7.30pm**. The meeting is open to the press and the public.

Yours sincerely,

Liz Manship
Finance & Corporate Services Manager

AGENDA

- 1. Apologies for absence**
- 2. Declarations of interest and dispensation**
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 the Policy & Resources Committee held on Monday 24 July 2023 (previously circulated).
- 4. Questions and Petitions from members of the public**
- 5. Members' questions and petitions**

All questions for this meeting must be submitted to the RFO by 2.00 pm on Friday 13 October 2023.
- 6. List of Payments (Appendix 2)**
Chairperson
To note the payments made during the period 1 July 2023 to 30 September as attached at Appendix 2.
(Members are requested to raise any questions on this item prior to the meeting).
- 7. Budget Monitoring Quarter 1, 2023/24 (Appendices 3, 3.1 and 3.2)**
7.1. To receive the Income and Expenditure Account for the period ended 30 September 2023.

7.2. To resolve to approve expenditure against cost centres that are over the annual budget, in accordance with this Council's financial regulation (4.2), as listed in Appendix 3.2.

(Members are requested to raise any questions on this item prior to the meeting).

8. Debts over £500 and more than three months old

To note there are currently no debts over £500 and more than three months old.

9. Internal Audit Report (Appendix 4)

To receive the first interim internal audit report for the financial year 2023/24 from Auditing Solutions Ltd, and note the recommendations, as attached at Appendix 4.

10. Report from the Audit Working Group (Appendix 5)

Councillor Steve Masters, Chairperson of the Council's Audit Working Group

To Receive the report of the Audit Working Group and to approve the following recommendations:

12.1 To Approve the proposed amendments to the Council's Financial Regulations and recommend to Full Council for adoption. (Appendix 5.1)

12.1.1 To Note the inclusion of 8.8 to enable the RFO to open and close savings accounts within the Council's Bank to support investments.

12.2 To Receive the External Audit Report for the financial year ended 31st March 2023 and to note the observations (Appendix 5.2)

12.2.1 To Note the AWG's recommendation that a draft Memorandum of Understanding be brought to Council later in the financial year (Appen. 5.3)

12.2.2 To Note the Notice of Conclusion of Audit (Appendix 5.4)

12.3 To Approve the annual review of the Council's Strategic Risk Register (App. 5.5)

11. Member Support and Development Policy (Appendix 6)

Councillor Elizabeth O'Keeffe, Chairperson of the Member Support and Development Working Group.

11.1 To Approve the recommendations of the Working Group, and

11.2 To Approve the Member Support and Development Policy

12. Forward Work Programme for Policy and Resources Committee meetings 2023/24 (Appendix 7)

To note and agree any other items that Members resolve to add to the Forward Work Programme.

13. Bank Agreement for Business Cards (Appendix 8)

To resolve additional signatories to the Bank Resolution for the purpose of completing business card application forms for agreed officers.

14. Carbon Footprint Report (Appendix 9)

To receive the following reports:

14.1 Carbon Footprint Appraisal for Newbury Town Council 01/04/22 to 31/03/23

14.2 Press Release: Town Council on track to achieve carbon footprint goal

15. Exclusion of the press and public

To move: That under Section 1, Paragraph 2 of The Public Bodies (Admission to Meetings) Act 1960 the press and public be excluded from the meeting for the following

items of business because publicity would be prejudicial to the public interest by reason of the confidential personal nature of the business to be transacted.

16. Staff Sub Committee

Councillor Gary Norman, Chairperson of the Council's Staff Subcommittee

To receive a report from the Staff Sub-committee meeting held on 29 September 2022.

**Minutes of a meeting of the Policy & Resources Committee held on
Monday 24th July 2023 at 7.30 pm, in The Council Chamber, Town Hall, Newbury.**

Present

Councillors Gary Norman, Jo Day, Elizabeth O’Keeffe, Jayne French-Drayton, Alistair Bounds, Pam Lusby-Taylor, Roger Hunneman (sub), Ian Jee (Sub)Vaughan Miller and Steve Masters

In attendance

Hugh Peacocke, Chief Executive Officer (CEO).

At the outset of the meeting the CEO introduced Mrs. Liz Manship who was appointed Finance and Corporate Services Manager from 24th July 2023. Members welcomed her to the meeting and wished her every success in the role.

1. Election of Chairperson and Deputy Chairperson

The CEO advised members that under standing orders the Leader of the Council would be appointed Chairperson of the Committee and the Deputy Leader as Deputy Chairperson of the Committee

2. Apologies for absence

Councillors Andy Moore and Meg Thomas

3. Declarations of interest and dispensations

Councillor Elizabeth O’Keeffe declared that she was the link Councillor for Berkshire Youth (item 14 on the agenda)

4. Minutes

Proposed: Councillor Steve Masters

Seconded: Councillor Elizabeth O’Keeffe

Resolved: That the minutes of the meeting of the Policy & Resources Committee held on Monday 24th April 2023 be approved as a correct record and signed by the Chairperson.

5. Questions and petitions from members of the public

There were no questions or petitions from members of the public.

6. Members’ questions and petitions

There were no questions or petitions from members of the public.

7. Health and Safety Report

The CEO told the meeting that due to staff absences the report had not been completed in time. With regard to new risks, there have been no new risks identified.

A Fire Risk Assessment had been recently completed and reported that the compartmentalisation works completed to the basement in the Town Hall have

improved the safety of the building for its occupiers. There was a recommendation to carry out a fire door survey as concern was raised by the fire officer regarding efficacy of fire doors / frames but specifically older doors (of which we have several) which is being organised next month.

The CEO said that the completed Quarterly health and safety report would be with members within 2 weeks of the meeting.

8. List of Payments

The Committee noted the payments made during the period 1 April to 30 June 2023.

9. Budget Monitoring Quarter 1, 2023/24

The meeting noted the Income and Expenditure Account for the period ended 30 June 2023.

The CEO explained the over expenditures against several budget lines, in particular salaries, due to absences and cover arrangements.

Proposed: Councillor Vaughan Miller

Seconded: Councillor Stave Masters

Resolved: to Approve expenditure against cost centres that are over the annual budget, in accordance with this Council's financial regulations.

10. Debts over £500 and more than three months old

It was noted that there are no debts over £500 and more than three months old. The Committee thanked the staff for achieving this.

11. Interim Internal Audit Report (Appendix 3)

The meeting received the interim internal audit report from Auditing Solutions Ltd.

Proposed: Councillor Jayne French-Drayton

Seconded: Councillor Jo Day

Resolved: To Approve the recommendations arising from the Report and to refer the Cricket Club Climate Change Grant for ratification by Full Council.

The Committee agreed to invite the Cricket Club and Loose ends to attend the council meeting and report on the use of the grant and their partnership working.

It was noted that the financial regulations would need to be reviewed to address the matter raised by the internal auditor.

12. Report on Key Performance Indicators

The meeting noted the report on KPI's for the functions under the control of the Committee. The CEO explained that now that staff had the option of claiming overtime or Time Off in Lieu (TOIL) for hours worked in excess of their contracts that TOIL was no longer such an issue and this KPI was removed.

13. Membership of Working Groups

Proposed: Councillor Steve Masters

Seconded: Councillor Elizabeth O'Keeffe

Resolved: To Approve the Terms of Reference of the Audit Working Group and to **Appoint** Councillors Alistair Bounds, Sarah Slack, Nigel Foot, Andy Moore and Steve Masters to the Working Group.

14. Berkshire Youth

The CEO told the Committee that the Council had signed a Service Level Agreement with Berkshire Youth for the provision of outreach youth services in Newbury. The SLA was for 3 years, from July 2023. The Agreement included a payment of £25,000 per annum to Berkshire Youth. The Council had made provision in the budget for the continuation of the SLA. Noted that the dates on page 4 need to be updated. The committee raised the matter of inflation over the life of the Agreement which could be addressed in Budget 24-25.

Proposed: Councillor Jo Day

Seconded: Councillor Steve Masters

Resolved: To Approve the Service Level Agreement between the Council and Berkshire Youth for the provision of youth outreach services in Newbury for the three years until July 2026.

15. Mayor's Benevolent Fund Accounts

The Committee noted the position regarding the Mayor's Benevolent Fund at 30th June 2023. The CEO told the meeting that the Civic Manager had pointed out to him that the Fund was declining over the past 3 years and she was concerned about the longer-term future of the fund. The matter would be discussed at the November meeting of the Civic Pride, Arts and Culture Committee.

16. Update on Strategy Action Plan

The CEO presented an update on the Strategy Action plan at 30th June 2023. The Committee noted that the Strategy Working group was working on a Strategy for the current Council, from 2024 to 2027 and also on a longer-term Strategy, from 2024 to 2033.

These Strategies would guide and inform Council budgets and policies for future years. Drafts of the documents would be sent to all members for review and input to the Working Group.

17. Financial Concentration Risk

The meeting noted the report from the CEO on the Financial Concentration Risk for the Council, with 80% of the Council's funds in the Council's current account.

Proposed: Councillor Steve Masters

Seconded: Councillor Elizabeth O'Keeffe

Resolved: To Approve the transfer of up to £350,000 of the Council's funds from the Council's current account to the Public Sector Deposit Fund.

18. Wash Common Community Library

The Committee received the report from the CEO pointing out that the current 5-year lease would expire in November 2023. The report noted that the arrangements with The friends of Wash Common Community Library had worked very well.

Proposed: Councillor Roger Hunneman

Seconded: Councillor Vaughan Miller

Resolved: To Approve a further 5-year lease arrangement with West Berkshire Council and The Friends of Wash Common Community Library.

Proposed: Councillor Jayne French-Drayton

Seconded: Councillor Roger Hunneman

To Approve the affixing of the Council's seal to the lease from West Berkshire Council and the sublease from this Council to the Friends of Wash Common Community Library.

19. Grants Subcommittee Meeting, 29th June 2023

The Committee received a report on the above meeting. It was noted that a total of £8,765 had been awarded to various local charities and organisations, to projects registered on The Good Exchange, where they would attract match funding.

The meeting discussed the level of information required by The Good Exchange and the amount of administration required by applicants and it was agreed to ask TGE if a simpler, fast-track method could be introduced for smaller grants.

The next meeting of the subcommittee was scheduled for 19th October 2023.

20. Community Infrastructure Levies

The CEO reported that the Council had received £107,000 in CIL in April 2023. The current level of reserves and CIL was noted.

21. Forward Work Programme for Policy and Resources Committee meetings 2023/24
Noted.

The Chairman declared the meeting closed at 9.13 pm.

Signed: _____
Chairman

Date: _____

19/07/2023

Newbury Town Council Current Year

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List of Purchase Ledger Payments

User: MGG

Linked to Cashbook 1

Entered Month 4
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
B29	Broxap Ltd						
<i>Litter & Dog bins, Cast Iron Framed Seat</i>	11/07/2023	0000307465	1	2,145.54	0.00	2,145.54	0.00
					0.00	2,145.54	
Above paid on 19/07/2023 by Online Payment Ref B29							
C10	Crescent Signs Ltd						
<i>Relocate blue plaque - Samaritans Building</i>	11/07/2023	INV-21008	1	90.00	0.00	90.00	0.00
					0.00	90.00	
Above paid on 19/07/2023 by Online Payment Ref 17108/1710							
D31	Abacus Employment Services Dovetail						
<i>J Lockwood - Temp 03.07 to 09.04.23</i>	12/07/2023	214346	1	1,033.30	0.00	1,033.30	0.00
					0.00	1,033.30	
Above paid on 19/07/2023 by Online Payment Ref D31							
E14	Environmental Solutions Ltd						
<i>Secure Destruction of Electrical item</i>	30/06/2023	23040	1	249.00	0.00	249.00	0.00
					0.00	249.00	
Above paid on 19/07/2023 by Online Payment Ref E14							
G22	The Good Exchange Ltd						
<i>Grants agreed 29.06.2023</i>	12/07/2023	GRANTS 290623	1	8,765.00	0.00	8,765.00	0.00
					0.00	8,765.00	
Above paid on 19/07/2023 by Online Payment Ref G22							
H41	Hoskins Electrical Services						
<i>Electrical investigation / repairs</i>	03/07/2023	0284	1	85.00	0.00	85.00	0.00
					0.00	85.00	
Above paid on 19/07/2023 by Online Payment Ref H41							
J21	John O'Conner GM Ltd						
<i>Grounds maintenance - June 2023</i>	27/06/2023	99024	1	37,611.55	0.00	37,611.55	0.00
					0.00	37,611.55	
Above paid on 19/07/2023 by Online Payment Ref J21							

Continued over page

Linked to Cashbook 1

Entered Month 4
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
M61	Microshade Business Consultants Ltd						
<i>Hosted App Service - Citrix July</i>	19/07/2023	18066	1	368.52	0.00	368.52	0.00
					0.00	368.52	
Above paid on 19/07/2023 by Online Payment Ref M61							
P45	Elite Emergency Medical Service						
<i>VP Fun Day - Medical Services</i>	11/07/2023	634601	1	540.00	0.00	540.00	0.00
					0.00	540.00	
Above paid on 19/07/2023 by Online Payment Ref P45							
S2	Enerveo Limited. was sse contract						
<i>Repairs Nothbrook St & Giles Close</i>	03/07/2023	900021065	1	307.26	0.00	307.26	0.00
					0.00	307.26	
Above paid on 19/07/2023 by Online Payment Ref S2							
S27	The Society of Local Council Clerks						
<i>Membership Fee: Hugh Peacocke</i>	11/07/2023	MEM244920-1	1	470.00	0.00	470.00	0.00
					0.00	470.00	
Above paid on 19/07/2023 by Online Payment Ref S27							
S41	Sundog Grounds Maintenance Ltd						
<i>Install Dog Bin Base</i>	11/07/2023	3946	1	144.00	0.00	144.00	0.00
					0.00	144.00	
Above paid on 19/07/2023 by Online Payment Ref S41							
S42	SMS Ltd						
<i>Victoria Park Kiosk - replace keypad</i>	01/07/2023	24869	1	223.31	0.00	223.31	0.00
					0.00	223.31	
Above paid on 19/07/2023 by Online Payment Ref 11769							
Total Purchase Ledger Payments					0.00	52,032.48	

Linked to Cashbook 1

Entered Month 5
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
A13	Acclaim Fabrications						
<i>Repairs Cromwell Rd & WC Rec</i>	31/07/2023	PMM 74	1	380.00	0.00	380.00	0.00
<i>Weld Dog Bin lid</i>	31/07/2023	PMM 75	1	50.00	0.00	50.00	0.00
					0.00	430.00	
Above paid on 11/08/2023 by Online Payment Ref A13							
A29	Appcentric						
<i>Support & Retainer - August 23</i>	03/08/2023	1577	1	522.50	0.00	522.50	0.00
					0.00	522.50	
Above paid on 11/08/2023 by Online Payment Ref A29							
B29	Broxap Ltd						
<i>Bolts/Fixings for equipment repairs</i>	18/07/2023	307649	1	45.42	0.00	45.42	0.00
					0.00	45.42	
Above paid on 11/08/2023 by Online Payment Ref B29							
C49	Clean & Dry Flair						
<i>Clean Reception Carpet</i>	26/07/2023	4749	1	95.00	0.00	95.00	0.00
					0.00	95.00	
Above paid on 11/08/2023 by Online Payment Ref C49							
D12	DCK Payroll Solutions						
<i>Payroll - July 2023</i>	28/07/2023	P4349	1	225.60	0.00	225.60	0.00
					0.00	225.60	
Above paid on 11/08/2023 by Online Payment Ref P1104							
D31	Abacus Employment Services Dovetail						
<i>J Lockwood Temp 10 to 16.07.23</i>	19/07/2023	214472	1	598.22	0.00	598.22	0.00
<i>J Lockwood Temp 17 to 23.07.23</i>	26/07/2023	214590	1	1,006.10	0.00	1,006.10	0.00
					0.00	1,604.32	
Above paid on 11/08/2023 by Online Payment Ref D31							

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Linked to Cashbook 1

Entered Month 5
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
E14 Environmental Solutions Ltd							
Secure Shredding (July 23)	07/07/2023	23160	1	67.84	0.00	67.84	0.00
Secure Shredding (June 23)	09/07/2023	22877	1	67.84	0.00	67.84	0.00
					0.00	135.68	
Above paid on 11/08/2023 by Online Payment Ref E14							
J21 John O'Conner GM Ltd							
Ground Maintenance - July 23	25/07/2023	99909	1	37,611.55	0.00	37,611.55	0.00
					0.00	37,611.55	
Above paid on 11/08/2023 by Online Payment Ref J21							
L13 Link Up Local Mencap							
Bus stop poster - June 23	01/07/2023	06/23/3940	1	51.00	0.00	51.00	0.00
					0.00	51.00	
Above paid on 11/08/2023 by Online Payment Ref L13							
L25 Local Toilet Hire Ltd							
VP - Clean of Chemical Loos	02/08/2023	148047	1	84.00	0.00	84.00	0.00
					0.00	84.00	
Above paid on 11/08/2023 by Online Payment Ref L25							
M28 Minster Cleaning Services							
Office Cleaning - July 2023	01/08/2023	13478	1	1,761.61	0.00	1,761.61	0.00
					0.00	1,761.61	
Above paid on 11/08/2023 by Online Payment Ref INV29354							
M61 Microshade Business Consultants Ltd							
Host Citrix & Telephone support - July	10/08/2023	18176	1	328.84	0.00	328.84	0.00
					0.00	328.84	
Above paid on 11/08/2023 by Online Payment Ref M61							
N41 NMTF Ltd							
Market Advert Qtr page	07/08/2023	202305488	1	250.00	0.00	250.00	0.00
					0.00	250.00	
Above paid on 11/08/2023 by Online Payment Ref N41							

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Linked to Cashbook 1

Entered Month 5
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
N7	Newbury News Ltd						
Market Advert - Food & drink	30/07/2023	I20843	1	180.00	0.00	180.00	0.00
					0.00	180.00	
Above paid on 11/08/2023 by Online Payment Ref SIN654247							
S11	South West Hygiene						
Sanitary Bin - Shaw Cemetery	14/07/2023	294073	1	209.29	0.00	209.29	0.00
					0.00	209.29	
Above paid on 11/08/2023 by Online Payment Ref S11							
S41	Sundog Grounds Maintenance Ltd						
Repairs WC Changing Room	16/07/2023	3947	1	4,608.00	0.00	4,608.00	0.00
Erect Flag Pole - VP Bowls Cb	24/07/2023	3970	1	240.00	0.00	240.00	0.00
Southbys Allot-Ditch clearance	08/08/2023	3976	1	264.00	0.00	264.00	0.00
					0.00	5,112.00	
Above paid on 11/08/2023 by Online Payment Ref S41							
S51	South Berks Concert Band						
VP Bandstand - 29.07.2023	29/07/2023	202304	1	150.00	0.00	150.00	0.00
					0.00	150.00	
Above paid on 11/08/2023 by Online Payment Ref S51							
S99	Spectrum Signs						
Signwrite honours Board - Nigel Foot	23/07/2023	2700039	1	336.00	0.00	336.00	0.00
					0.00	336.00	
Above paid on 11/08/2023 by Online Payment Ref S99							
T30	Cybit South Limited						
Renew Cloud Sign & WatchGuard	28/07/2023	INV3635	1	1,573.82	0.00	1,573.82	0.00
					0.00	1,573.82	
Above paid on 11/08/2023 by Online Payment Ref T30							

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11/08/2023

Newbury Town Council Current Year

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List of Purchase Ledger Payments

User: MGG

Linked to Cashbook 1

Entered Month 5
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
W1	West Berkshire District Council						
<i>VP Bandstand Premises License to 17.08.23</i>	26/07/2023	572451	1	70.00	0.00	70.00	0.00
					0.00	70.00	
Above paid on 11/08/2023 by Online Payment Ref W1							
W3	Royal Wootton Bassett Brass						
<i>VP Bandstand - 09.07.2023</i>	15/07/2023	15 JUL	1	150.00	0.00	150.00	0.00
					0.00	150.00	
Above paid on 11/08/2023 by Online Payment Ref W3							
W8	Watership Brass						
<i>VP Bandstand - 16.07.2023</i>	17/07/2023	238	1	150.00	0.00	150.00	0.00
					0.00	150.00	
Above paid on 11/08/2023 by Online Payment Ref W8							
Total Purchase Ledger Payments					0.00	51,076.63	

Linked to Cashbook 1

Entered Month 5
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
A20 A & S Meats							
<i>Market Management-August23</i>	01/08/2023	100	1	1,560.00	0.00	1,560.00	0.00
					0.00	1,560.00	
Above paid on 18/08/2023 by Online Payment Ref A20							
A58 Mr D Austin							
<i>Rent/Key refund - WC13a</i>	10/08/2023	RENT/KEYREFUND-WC13A	1	46.25	0.00	46.25	0.00
					0.00	46.25	
Above paid on 18/08/2023 by Online Payment Ref A58							
B20 Blue Sky Big Band							
<i>VP Bandstand 18.06.2023</i>	01/08/2023	120	1	150.00	0.00	150.00	0.00
					0.00	150.00	
Above paid on 18/08/2023 by Online Payment Ref B20							
E26 Mr Nigel Egginton							
<i>Allot key refund - WC35a</i>	10/08/2023	KEYREFUND-WC35A	1	10.00	0.00	10.00	0.00
					0.00	10.00	
Above paid on 18/08/2023 by Online Payment Ref E26							
H40 Liberty Hyett							
<i>Allot rent & Key refund DF34b</i>	10/08/2023	KEY&RENTREFUND-DF34B	1	40.00	0.00	40.00	0.00
					0.00	40.00	
Above paid on 18/08/2023 by Online Payment Ref H40							
J21 John O'Conner GM Ltd							
<i>VP - Removal dumped furniture</i>	14/08/2023	100613	1	150.42	0.00	150.42	0.00
					0.00	150.42	
Above paid on 18/08/2023 by Online Payment Ref J21							
P10 Phoenix Brass							
<i>VP Bandstand - 06.08.2023</i>	14/08/2023	B-STAND060823	1	150.00	0.00	150.00	0.00
					0.00	150.00	
Above paid on 18/08/2023 by Online Payment Ref P10							

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Linked to Cashbook 1

Entered Month 5
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
T30	Cybit South Limited						
<i>Telephon support - August 2023</i>	01/08/2023	4023	1	192.00	0.00	192.00	0.00
					0.00	192.00	
Above paid on 18/08/2023 by Online Payment Ref T30							
W1	West Berkshire District Council						
<i>Premises licence - Nby Market</i>	15/08/2023	574322	1	180.00	0.00	180.00	0.00
					0.00	180.00	
Above paid on 18/08/2023 by Online Payment Ref W1							
Total Purchase Ledger Payments					0.00	2,478.67	

Linked to Cashbook 1

Entered Month 6
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
A15 HawkEye Pest Control Ltd							
<i>Pest control- WM Allot</i>	01/09/2023	13130SM17	1	125.40	0.00	125.40	0.00
<i>Pest control-Southbys</i>	01/09/2023	13130SM18	1	138.60	0.00	138.60	0.00
<i>Pest control-DF Allot</i>	01/09/2023	13130SM19	1	118.80	0.00	118.80	0.00
<i>Pest control-WC Allot</i>	01/09/2023	13130SM20	1	92.40	0.00	92.40	0.00
<i>Pest control - OTP Allt</i>	01/09/2023	13130SM21	1	105.60	0.00	105.60	0.00
<i>Pest control - Parsons Allot</i>	01/09/2023	13130SM22	1	92.40	0.00	92.40	0.00
					0.00	673.20	
Above paid on 07/09/2023 by Online Payment Ref A15							
A20 A & S Meats							
<i>Market Management - Sept 23</i>	02/09/2023	101	1	1,560.00	0.00	1,560.00	0.00
					0.00	1,560.00	
Above paid on 07/09/2023 by Online Payment Ref A20							
A29 Appcentric							
<i>Website Host - Sept 2023</i>	03/09/2023	1593	1	522.50	0.00	522.50	0.00
					0.00	522.50	
Above paid on 07/09/2023 by Online Payment Ref A29							
A37 Ms Karen Allum							
<i>Allot rent & key refund - DF27</i>	01/09/2023	REFUN DF27B+KEY	1	42.81	0.00	42.81	0.00
					0.00	42.81	
Above paid on 07/09/2023 by Online Payment Ref A37							
B41 Berkshire Pressure Cleaning							
<i>Clean War Mem/T-Hall/E&Flow/CH</i>	22/08/2023	P6347	1	876.00	0.00	876.00	0.00
					0.00	876.00	
Above paid on 07/09/2023 by Online Payment Ref B41							
B56 Berkshire Youth							
<i>Nby Youth - 01.08 to 31.07.24</i>	21/08/2023	3381	1	12,500.00	0.00	12,500.00	0.00
					0.00	12,500.00	
Above paid on 07/09/2023 by Online Payment Ref B56							

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Entered Month 6
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
C59 Canal & River Trust							
Access Towpath, WMills Nby	16/08/2023	191597	1	120.19	0.00	120.19	0.00
Lease Lock Island 29.9-24.12	16/08/2023	191683	1	300.00	0.00	300.00	0.00
					0.00	420.19	
Above paid on 07/09/2023 by Online Payment Ref 8083919							
D12 DCK Payroll Solutions							
Payroll - August 2023	18/08/2023	P4427	1	173.04	0.00	173.04	0.00
					0.00	173.04	
Above paid on 07/09/2023 by Online Payment Ref P1104							
D2 Mr B Digby							
Civic duties-24 Feb, 8&30July	31/08/2023	CIVICPAY - AUG23	1	75.00	0.00	75.00	0.00
					0.00	75.00	
Above paid on 07/09/2023 by Online Payment Ref D2							
D30 DCK Accounting Solutions							
VAT Partial Exemption 31.03.23	17/08/2023	TPC10903	1	540.00	0.00	540.00	0.00
					0.00	540.00	
Above paid on 07/09/2023 by Online Payment Ref D30							
E14 Environmental Solutions Ltd							
Secure shredding July	04/08/2023	23430	1	67.84	0.00	67.84	0.00
					0.00	67.84	
Above paid on 07/09/2023 by Online Payment Ref E14							
E27 Eastleigh College							
Liz Manshi - AAT Training	30/08/2023	SINV 1679	1	540.00	0.00	540.00	0.00
					0.00	540.00	
Above paid on 07/09/2023 by Online Payment Ref E27							
H11 Healthmatic Ltd							
CleanWharfToilet-1.7.to30.9.23	01/09/2023	13082	1	3,630.00	0.00	3,630.00	0.00
					0.00	3,630.00	
Above paid on 07/09/2023 by Online Payment Ref INV7984							

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Entered Month 6
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
J21	John O'Conner GM Ltd						
<i>GM Contract - August 2023</i>	16/08/2023	100655	1	37,611.55	0.00	37,611.55	0.00
					0.00	37,611.55	
Above paid on 07/09/2023 by Online Payment Ref J21							
L13	Link Up Local Mencap						
<i>Bus stop posters July-Aug</i>	01/09/2023	0249/23	1	51.00	0.00	51.00	0.00
					0.00	51.00	
Above paid on 07/09/2023 by Online Payment Ref L13							
L25	Local Toilet Hire Ltd						
<i>Local Toilet Hire - V-Park</i>	16/09/2023	150141	1	336.00	0.00	336.00	0.00
					0.00	336.00	
Above paid on 07/09/2023 by Online Payment Ref L25							
M28	Minster Cleaning Services						
<i>Office Cleaning - Sept 23</i>	04/09/2023	13670	1	1,761.61	0.00	1,761.61	0.00
					0.00	1,761.61	
Above paid on 07/09/2023 by Online Payment Ref INV29354							
M61	Microshade Business Consultants Ltd						
<i>Host & Support Citrix - Sept23</i>	06/09/2023	18309	1	328.84	0.00	328.84	0.00
					0.00	328.84	
Above paid on 07/09/2023 by Online Payment Ref M61							
P16	PKF Littlejohn LLP						
<i>External Audit Yesr end 23</i>	16/08/2023	SB20230663	1	2,520.00	0.00	2,520.00	0.00
					0.00	2,520.00	
Above paid on 07/09/2023 by Online Payment Ref BE0057							
P23	Mr Garry Poulson						
<i>Civic Duties May to August 23</i>	16/08/2023	CIVICPAY AUG 23	1	25.00	0.00	25.00	0.00
					0.00	25.00	
Above paid on 07/09/2023 by Online Payment Ref P23							

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Linked to Cashbook 1

Entered Month 6
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
S4	Mr B Sylvester						
<i>Civic Duties May-Aug 23</i>	16/08/2023	CIVIC PAY AUG 23	1	90.00	0.00	90.00	0.00
					0.00	90.00	
Above paid on 07/09/2023 by Online Payment Ref S4							
S71	Smart Integrated Solutions						
<i>Annual Support NTC CCTV</i>	04/09/2023	AM 8446	1	744.00	0.00	744.00	0.00
					0.00	744.00	
Above paid on 07/09/2023 by Online Payment Ref S71							
T30	Cybit South Limited						
<i>Removal of server - 4 days</i>	17/08/2023	INV4275	1	4,710.00	0.00	4,710.00	0.00
<i>Adobe Acrobat x 7 (1 yr)</i>	23/08/2023	INV4327	1	2,041.20	0.00	2,041.20	0.00
<i>Phone support - September 23</i>	01/09/2023	INV4601	1	192.00	0.00	192.00	0.00
					0.00	6,943.20	
Above paid on 07/09/2023 by Online Payment Ref T30							
T7	Thomas Fattorini Ltd						
<i>Handpainted Shield-60 yrs</i>	25/08/2023	I279636	1	145.51	0.00	145.51	0.00
					0.00	145.51	
Above paid on 07/09/2023 by Online Payment Ref T7							
W1	West Berkshire District Council						
<i>NTC ID Badges Officer & Cllr</i>	01/09/2023	576265	1	165.00	0.00	165.00	0.00
					0.00	165.00	
Above paid on 07/09/2023 by Online Payment Ref W1							
W14	M & P Woodley						
<i>VP B-Stand 20.08.2023</i>	20/08/2023	200823	1	150.00	0.00	150.00	0.00
					0.00	150.00	
Above paid on 07/09/2023 by Online Payment Ref W14							

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by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
Z2	Zurich Management Services						
<i>Insurance Sept 23 to Aug 24</i>	15/08/2023	526174786	1	14,041.47	0.00	14,041.47	0.00
					0.00	14,041.47	
Above paid on 07/09/2023 by Online Payment Ref YLL-272085							
Total Purchase Ledger Payments					0.00	86,533.76	

Linked to Cashbook 1

Entered Month 6
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
A22 Active Heating Services Ltd							
Boiler Service - Suite 1	09/09/2023	21356	1	183.60	0.00	183.60	0.00
					0.00	183.60	
Above paid on 22/09/2023 by Online Payment Ref 13872/1385							
B60 Bluestone Planning							
Neighbourhood Dev Plan work	12/09/2023	INV-1182	1	777.60	0.00	777.60	0.00
					0.00	777.60	
Above paid on 22/09/2023 by Online Payment Ref B60							
C10 Crescent Signs Ltd							
Repair Wharf Noticeboard	18/09/2023	INV-21116	1	336.00	0.00	336.00	0.00
					0.00	336.00	
Above paid on 22/09/2023 by Online Payment Ref 17108/1710							
C36 Corn Exchange							
Hire Corn Exchange - NIBloom	15/08/2023	X3426	1	614.40	0.00	614.40	0.00
					0.00	614.40	
Above paid on 22/09/2023 by Online Payment Ref C36							
D10 Mrs J I Day							
Flower & Plaque Ukrain & NIB	15/09/2023	UKRAIN/NIB	1	75.73	0.00	75.73	0.00
					0.00	75.73	
Above paid on 22/09/2023 by Online Payment Ref D10							
H38 Hillier Funeral Service Ltd							
Overpayment - ref Molly Dane	12/09/2023	REFUND-M DANE	1	310.00	0.00	310.00	0.00
					0.00	310.00	
Above paid on 22/09/2023 by Online Payment Ref H38							
L25 Local Toilet Hire Ltd							
VP Toilet Hire 12.10-12.12.23	07/09/2023	150425	1	840.00	0.00	840.00	0.00
					0.00	840.00	
Above paid on 22/09/2023 by Online Payment Ref L25							

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Linked to Cashbook 1

Entered Month 6
by user MGG

Supplier and Invoice Details	Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
N7 Newbury News Ltd							
Market Ads x 2 Out&About	10/09/2023	I21730	1	204.00	0.00	204.00	0.00
					0.00	204.00	
Above paid on 22/09/2023 by Online Payment Ref SIN654247							
S41 Sundog Grounds Maintenance Ltd							
Roof repairs Tow Hall	13/09/2023	3996	1	1,848.00	0.00	1,848.00	0.00
					0.00	1,848.00	
Above paid on 22/09/2023 by Online Payment Ref S41							
T16 Tadley Concert Brass							
VP Bandstand 10.09.2023	13/09/2023	TB01026	1	150.00	0.00	150.00	0.00
					0.00	150.00	
Above paid on 22/09/2023 by Online Payment Ref T16							
T18 Kym Heasman							
Refund - Amazon Giftcard	07/09/2023	REFUND KYM 070923	1	13.37	0.00	13.37	0.00
Refund-work purchase Giftcard	08/09/2023	REFUND-AMZON	1	16.13	0.00	16.13	0.00
					0.00	29.50	
Above paid on 22/09/2023 by Online Payment Ref T18							
T45 A K Moir							
Dendro Analysis-The Monument	01/09/2023	TRS-23-27	1	700.00	0.00	700.00	0.00
					0.00	700.00	
Above paid on 22/09/2023 by Online Payment Ref T45							
W46 WorkNest Ltd							
HR Consultant - Year 5	01/09/2023	SIN048435	1	2,477.60	0.00	2,477.60	0.00
					0.00	2,477.60	
Above paid on 22/09/2023 by Online Payment Ref W46							
Total Purchase Ledger Payments					0.00	8,546.43	

Newbury Town Council

Public Report

To: Policy and Resources Committee

Date of meeting: 16 October 2023.

Agenda item No. 7: Budget Monitoring Quarter 2 2023/24

7.1 To receive the Income and Expenditure Account to 30 September 2023. (App. 3.1)

7.2 To resolve to approve over expenditure against cost centres, in accordance with the Council's Financial Regulations (Appendix 4.2)

Background/ Introduction

The Council is required by statute to prepare an income and expenditure account and to report to this Committee each quarter. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.

In addition to the statutory requirements, the Council has adopted Financial Regulations to control income and expenditure and give clear guidance to members and officers how the Council's finances are managed and controlled.

Considerations

The Council's Financial regulations include the following provisions:

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget.

4.2 Any expenditure exceeding the authorised amount provided in the revenue budget for that class of expenditure must be approved by resolution of the Council, or the Policy and Resources committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3 Unspent provisions in the revenue budget shall not be carried forward to a subsequent year unless by resolution of the P & R Committee or the Council to an earmarked reserve.

4.8 The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £1,000 or 15% of the budget line.

Issues/ Options arising

1. Budget Monitoring 2023-24

Financial regulation 4.8: *The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget.*

Appendix 3.1 gives the full income and expenditure report required for above.

2. Material variances

Financial regulation 4.8: *These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of £1,000 or 15% of the budget line.*

Appendix 3.2 lists the material variances at second quarter reporting with explanations for same.

Conclusion/ Recommendation

1. That the Council notes the overall income and expenditure for the second quarter 2023/2024.
2. That the Council approves the over expenditure on the several cost centres, and impact on these cost centres for the remainder of the financial year, as set out in Appendix 3.2 (Attached)

Report Author: Liz Manship, RFO

Date: 11 October 2023

06/10/2023

Newbury Town Council Current Year

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Detailed Income & Expenditure by Budget Heading 30/09/2023

Month No: 6

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Staff</u>								
4000 Salaries/NI/PAYE	45,793	274,492	512,624	238,132		238,132	53.5%	
4010 Misc Staff Expenses	296	15,559	7,000	(8,559)		(8,559)	222.3%	
4045 Salary Reallocation	(45,793)	(274,492)	(512,624)	(238,132)		(238,132)	53.5%	
Staff :- Indirect Expenditure	296	15,559	7,000	(8,559)	0	(8,559)	222.3%	0
Net Expenditure	(296)	(15,559)	(7,000)	8,559				
<u>110 Central Services</u>								
1076 Precept Received	0	636,440	1,272,879	636,440			50.0%	
1090 Interest Received	1,449	7,818	8,000	182			97.7%	
1091 Shares/Dividend Income	2	4	0	(4)			0.0%	
1905 CIL income received	0	107,742	0	(107,742)			0.0%	107,742
Central Services :- Income	1,450	752,003	1,280,879	528,876			58.7%	107,742
4045 Salary Reallocation	13,097	78,505	146,368	67,863		67,863	53.6%	
4050 Bank Charges	417	2,436	3,000	564		564	81.2%	
4055 Election Expenses	0	399	0	(399)		(399)	0.0%	399
Central Services :- Indirect Expenditure	13,514	81,340	149,368	68,028	0	68,028	54.5%	399
Net Income over Expenditure	(12,064)	670,664	1,131,511	460,847				
6000 plus Transfer from EMR	0	399						
6001 less Transfer to EMR	0	107,742						
Movement to/(from) Gen Reserve	(12,064)	563,321						
<u>200 P&R General</u>								
4045 Salary Reallocation	2,519	15,097	28,380	13,283		13,283	53.2%	
4105 Members' travel & subsistence	0	0	800	800		800	0.0%	
4120 Precept Leaflet	0	0	1,000	1,000		1,000	0.0%	
4125 P&R Projects Fund	0	0	2,000	2,000		2,000	0.0%	
P&R General :- Indirect Expenditure	2,519	15,097	32,180	17,083	0	17,083	46.9%	0
Net Expenditure	(2,519)	(15,097)	(32,180)	(17,083)				
<u>210 Grants & Contributions</u>								
4150 Grants for Climate Change Proj	0	0	10,000	10,000		10,000	0.0%	
4155 Berkshire Youth; Youth Worker	0	12,500	25,000	12,500		12,500	50.0%	
4160 Contribution to BID Xmas light	0	0	12,000	12,000		12,000	0.0%	
4165 Greenham Community Youth	0	0	2,500	2,500		2,500	0.0%	
4170 Volunteer Centre	0	0	500	500		500	0.0%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4180 Grant Sub Committee	0	8,765	24,500	15,735		15,735	35.8%	
4185 CAB Grant	0	0	20,000	20,000		20,000	0.0%	
4210 Defibs	0	0	2,500	2,500		2,500	0.0%	
4212 Greenham & Crookham Common	0	0	500	500		500	0.0%	
4213 Diversity & Inclusivity	0	0	3,000	3,000		3,000	0.0%	
4215 Public support- Green Spaces	0	0	3,000	3,000		3,000	0.0%	
Grants & Contributions :- Indirect Expenditure	0	21,265	103,500	82,235	0	82,235	20.5%	0
Net Expenditure	0	(21,265)	(103,500)	(82,235)				
<u>220 Corporate Services</u>								
4200 Visitor Information Centre	0	0	500	500		500	0.0%	
4220 Training and Development	540	1,660	6,000	4,340	675	3,665	38.9%	
4225 Advertising Recruitment	300	2,263	2,000	(263)		(263)	113.1%	
4230 Telephone	688	4,356	8,000	3,644		3,644	54.5%	
4235 Postage	540	780	3,000	2,220		2,220	26.0%	
4240 Printing/Stationery	76	1,177	1,800	623		623	65.4%	
4245 Office Equipment	558	1,456	1,500	44		44	97.1%	
4250 IT	6,629	28,054	30,000	1,946		1,946	93.5%	
4255 Professional Fees	2,340	9,251	18,000	8,749		8,749	51.4%	
4260 Audit	2,100	5	4,800	4,795		4,795	0.1%	
4265 Subscriptions	0	4,172	5,000	828		828	83.4%	
4270 Photocopier Charges	342	692	2,000	1,308		1,308	34.6%	
4275 Advertising General	102	309	1,500	1,191		1,191	20.6%	
4280 Recycling Costs	105	928	1,200	272		272	77.3%	
4420 Insurance	8,191	13,636	14,000	364		364	97.4%	
Corporate Services :- Indirect Expenditure	22,512	68,740	99,300	30,560	675	29,885	69.9%	0
Net Expenditure	(22,512)	(68,740)	(99,300)	(30,560)				
<u>290 Town Hall</u>								
1270 Suite Lease Income	2,555	18,675	36,000	17,325			51.9%	
1275 Solar Panel Income	0	0	1,500	1,500			0.0%	
1280 Chamber Hire	132	5,446	10,000	4,554			54.5%	
Town Hall :- Income	2,687	24,121	47,500	23,379			50.8%	0
4045 Salary Reallocation	2,931	17,568	33,034	15,467		15,467	53.2%	
4345 Replacement Solar Panel Invert	0	0	5,000	5,000	5,000	0	100.0%	
4405 Rates	61	9,916	11,430	1,514		1,514	86.8%	
4410 Water	1	349	500	151		151	69.8%	
4415 Energy Supplies	515	7,184	10,000	2,816		2,816	71.8%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4416 Energy Conservation Projects	0	2,499	4,000	1,501	4,000	(2,499)	162.5%	
4425 Repairs and Maintenance	2,763	9,078	24,000	14,922	5,373	9,549	60.2%	
4431 Town Hall cleaning contract	1,468	8,808	16,500	7,692		7,692	53.4%	
4440 Fire Extinguishers	0	475	1,200	725		725	39.6%	
4445 Security	0	360	1,200	840		840	30.0%	
Town Hall :- Indirect Expenditure	7,738	56,237	106,864	50,627	14,373	36,254	66.1%	0
Net Income over Expenditure	(5,052)	(32,117)	(59,364)	(27,248)				
<u>295 Weddings</u>								
1280 Chamber Hire	1,203	1,737	2,500	763			69.5%	
Weddings :- Income	1,203	1,737	2,500	763			69.5%	0
4045 Salary Reallocation	778	4,666	8,788	4,122		4,122	53.1%	
4340 Weddings expenditure	0	32	1,000	968		968	3.2%	
Weddings :- Indirect Expenditure	778	4,698	9,788	5,090	0	5,090	48.0%	0
Net Income over Expenditure	425	(2,962)	(7,288)	(4,326)				
<u>300 Newtown Road Cemetery</u>								
1300 Cemetery Income	0	0	1,000	1,000			0.0%	
Newtown Road Cemetery :- Income	0	0	1,000	1,000			0.0%	0
4045 Salary Reallocation	458	2,745	5,253	2,508		2,508	52.3%	
4355 Toilet Hire	0	0	1,500	1,500		1,500	0.0%	
4405 Rates	0	574	950	376		376	60.4%	
4415 Energy Supplies	0	118	700	582		582	16.8%	
4425 Repairs and Maintenance	0	805	10,000	9,195		9,195	8.1%	
4430 Maint. Contracts	851	5,111	9,000	3,889		3,889	56.8%	
4435 Maint. Contracts Unscheduled	0	0	1,200	1,200		1,200	0.0%	
4436 Headstone Survey	0	0	500	500		500	0.0%	
4440 Fire Extinguishers	0	63	250	187		187	25.2%	
4515 Tree Surveys & Works	0	0	2,000	2,000	1,800	200	90.0%	
Newtown Road Cemetery :- Indirect Expenditure	1,309	9,416	31,353	21,937	1,800	20,137	35.8%	0
Net Income over Expenditure	(1,309)	(9,416)	(30,353)	(20,937)				
<u>305 Shaw Cemetery</u>								
1300 Cemetery Income	6,382	30,676	50,000	19,324			61.4%	
Shaw Cemetery :- Income	6,382	30,676	50,000	19,324			61.4%	0
4045 Salary Reallocation	1,603	9,607	18,015	8,408		8,408	53.3%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4265 Subscriptions	0	95	300	205		205	31.7%	
4400 Rent Payable	0	1,000	1,000	0		0	100.0%	
4405 Rates	0	4,042	9,200	5,158		5,158	43.9%	
4410 Water	3,557	4,433	1,600	(2,833)		(2,833)	277.0%	
4415 Energy Supplies	26	140	1,000	860		860	14.0%	
4425 Repairs and Maintenance	363	1,473	4,500	3,027	2,240	787	82.5%	
4430 Maint. Contracts	6,622	39,735	70,000	30,265		30,265	56.8%	
4435 Maint. Contracts Unscheduled	0	0	2,860	2,860	650	2,210	22.7%	
4440 Fire Extinguishers	0	126	700	574		574	18.0%	
4515 Tree Surveys & Works	0	0	3,000	3,000		3,000	0.0%	
Shaw Cemetery :- Indirect Expenditure	12,171	60,651	112,175	51,524	2,890	48,634	56.6%	0
Net Income over Expenditure	(5,790)	(29,975)	(62,175)	(32,200)				
<u>310 Markets</u>								
1320 Market Income	4,767	22,343	50,000	27,657			44.7%	
Markets :- Income	4,767	22,343	50,000	27,657			44.7%	0
4045 Salary Reallocation	1,053	6,313	11,801	5,488		5,488	53.5%	
4265 Subscriptions	0	384	500	116	113	3	99.4%	
4275 Advertising General	170	1,018	1,500	482	482	0	100.0%	204
4360 Market Management	1,300	7,800	17,500	9,700		9,700	44.6%	
4405 Rates	0	3,444	6,200	2,756		2,756	55.5%	
4415 Energy Supplies	0	360	1,200	840		840	30.0%	
4425 Repairs and Maintenance	0	180	1,000	820		820	18.0%	
Markets :- Indirect Expenditure	2,523	19,499	39,701	20,202	595	19,607	50.6%	204
Net Income over Expenditure	2,243	2,843	10,299	7,456				
6000 plus Transfer from EMR	0	204						
Movement to/(from) Gen Reserve	2,243	3,047						
<u>315 War Memorial</u>								
4045 Salary Reallocation	137	823	1,647	824		824	50.0%	
4425 Repairs and Maintenance	0	360	1,500	1,140	150	990	34.0%	
4850 Sinking Fund	0	0	2,000	2,000		2,000	0.0%	
War Memorial :- Indirect Expenditure	137	1,183	5,147	3,964	150	3,814	25.9%	0
Net Expenditure	(137)	(1,183)	(5,147)	(3,964)				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
320 Footway Lighting								
4045 Salary Reallocation	321	1,921	3,840	1,919		1,919	50.0%	
4415 Energy Supplies	603	2,938	8,000	5,062		5,062	36.7%	
4425 Repairs and Maintenance	1,736	12,622	12,000	(622)	1,285	(1,907)	115.9%	6,570
4855 Street Lighting Upgrade	0	0	7,000	7,000	5,326	1,674	76.1%	
Footway Lighting :- Indirect Expenditure	2,659	17,482	30,840	13,358	6,610	6,748	78.1%	6,570
Net Expenditure	(2,659)	(17,482)	(30,840)	(13,358)				
6000 plus Transfer from EMR	0	6,570						
Movement to/(from) Gen Reserve	(2,659)	(10,912)						
325 Clock House								
4045 Salary Reallocation	137	823	1,647	824		824	50.0%	
4415 Energy Supplies	59	294	850	556		556	34.6%	
4425 Repairs and Maintenance	0	500	1,000	500		500	50.0%	
Clock House :- Indirect Expenditure	197	1,617	3,497	1,880	0	1,880	46.2%	0
Net Expenditure	(197)	(1,617)	(3,497)	(1,880)				
330 Street Furniture								
1605 Clear Channel (INC)	0	0	60,000	60,000			0.0%	
Street Furniture :- Income	0	0	60,000	60,000			0.0%	0
4045 Salary Reallocation	504	3,019	5,451	2,432		2,432	55.4%	
4111 Bus Shelter Provision & Maint	0	0	60,000	60,000		60,000	0.0%	
4415 Energy Supplies	0	0	400	400		400	0.0%	
4425 Repairs and Maintenance	0	2,837	11,000	8,163	999	7,164	34.9%	
4460 Grit Bins	0	0	2,000	2,000		2,000	0.0%	
Street Furniture :- Indirect Expenditure	504	5,857	78,851	72,994	999	71,995	8.7%	0
Net Income over Expenditure	(504)	(5,857)	(18,851)	(12,994)				
335 Recreation Grounds								
1355 Income - Pitches	0	0	3,300	3,300			0.0%	
1500 Other open spaces income	0	735	0	(735)			0.0%	
Recreation Grounds :- Income	0	735	3,300	2,565			22.3%	0
4045 Salary Reallocation	1,649	9,882	18,429	8,547		8,547	53.6%	
4410 Water	90	474	650	176		176	73.0%	
4415 Energy Supplies	0	846	3,000	2,154		2,154	28.2%	
4425 Repairs and Maintenance	0	4,836	5,000	164	1,531	(1,367)	127.3%	366

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4430 Maint. Contracts	3,217	19,342	34,000	14,658		14,658	56.9%	
4435 Maint. Contracts Unscheduled	0	0	2,500	2,500		2,500	0.0%	
4515 Tree Surveys & Works	0	454	4,000	3,546		3,546	11.3%	454
Recreation Grounds :- Indirect Expenditure	4,956	35,834	67,579	31,745	1,531	30,214	55.3%	820
Net Income over Expenditure	(4,956)	(35,099)	(64,279)	(29,180)				
6000 plus Transfer from EMR	0	820						
Movement to/(from) Gen Reserve	(4,956)	(34,279)						
<u>336 City Recreation Ground</u>								
4591 Green Flag submission	0	0	700	700		700	0.0%	
City Recreation Ground :- Direct Expenditure	0	0	700	700	0	700	0.0%	0
Net Expenditure	0	0	(700)	(700)				
<u>340 Play Areas</u>								
1500 Other open spaces income	150	450	0	(450)			0.0%	
1990 Miscellaneous Income	0	497	0	(497)			0.0%	
Play Areas :- Income	150	947	0	(947)				0
4045 Salary Reallocation	2,702	16,195	30,007	13,812		13,812	54.0%	
4423 Upgrading	0	0	40,000	40,000		40,000	0.0%	
4425 Repairs and Maintenance	0	9,464	25,000	15,536	3,038	12,497	50.0%	758
4430 Maint. Contracts	2,460	14,741	26,000	11,259		11,259	56.7%	
4435 Maint. Contracts Unscheduled	0	0	1,000	1,000		1,000	0.0%	
Play Areas :- Indirect Expenditure	5,162	40,401	122,007	81,606	3,038	78,568	35.6%	758
Net Income over Expenditure	(5,012)	(39,454)	(122,007)	(82,553)				
6000 plus Transfer from EMR	0	758						
Movement to/(from) Gen Reserve	(5,012)	(38,696)						
<u>345 Victoria Park</u>								
1360 Income - Tennis Courts	1,650	3,849	22,000	18,151			17.5%	
1380 Income - Bowling Club	0	450	950	500			47.4%	
1385 Income - Kiosk/Cafe	0	2,856	4,000	1,144			71.4%	
1391 Income - Mini Golf	0	5,000	5,000	0			100.0%	
1500 Other open spaces income	0	2,350	5,000	2,650			47.0%	
1990 Miscellaneous Income	0	170	0	(170)			0.0%	
Victoria Park :- Income	1,650	14,675	36,950	22,275			39.7%	0

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4541 Repairs to Victoria and Lions	0	0	500	500		500	0.0%	
4543 Splashpark	0	2,650	2,500	(150)		(150)	106.0%	
4591 Green Flag submission	0	0	850	850		850	0.0%	
Victoria Park :- Direct Expenditure	0	2,650	3,850	1,200	0	1,200	68.8%	0
4045 Salary Reallocation	5,358	32,116	60,151	28,035		28,035	53.4%	
4355 Toilet Hire	1,030	2,390	8,800	6,410	280	6,130	30.3%	
4410 Water	4,804	7,351	9,000	1,649		1,649	81.7%	
4415 Energy Supplies	17	1,413	4,500	3,087		3,087	31.4%	
4425 Repairs and Maintenance	620	5,524	22,000	16,476	55,140	(38,664)	275.7%	1,902
4430 Maint. Contracts	7,095	42,555	75,000	32,445		32,445	56.7%	
4435 Maint. Contracts Unscheduled	0	0	6,000	6,000	1,500	4,500	25.0%	
4440 Fire Extinguishers	0	121	500	379		379	24.2%	
4445 Security	0	0	500	500		500	0.0%	
4465 Tennis Courts Maintenance Fund	0	0	3,600	3,600		3,600	0.0%	
4480 Music at the Bandstand	300	2,525	3,000	475		475	84.2%	
4490 VP Fun Day	0	2,333	2,500	167	150	17	99.3%	
4515 Tree Surveys & Works	0	0	2,000	2,000		2,000	0.0%	
4530 Community Cafe	0	600	0	(600)		(600)	0.0%	600
Victoria Park :- Indirect Expenditure	19,225	96,927	197,551	100,624	57,070	43,554	78.0%	2,502
Net Income over Expenditure	(17,575)	(84,902)	(164,451)	(79,549)				
6000 plus Transfer from EMR	0	2,502						
Movement to/(from) Gen Reserve	(17,575)	(82,401)						
350 Open Spaces								
1395 Wayleave Income	0	0	25	25			0.0%	
Open Spaces :- Income	0	0	25	25			0.0%	0
4045 Salary Reallocation	962	5,764	10,609	4,845		4,845	54.3%	
4400 Rent Payable	350	600	500	(100)		(100)	120.0%	
4410 Water	0	0	110	110		110	0.0%	
4425 Repairs and Maintenance	0	1,580	2,000	420		420	79.0%	480
4430 Maint. Contracts	7,379	44,267	78,000	33,733		33,733	56.8%	
4435 Maint. Contracts Unscheduled	0	0	2,000	2,000		2,000	0.0%	
4515 Tree Surveys & Works	0	451	3,000	2,549	520	2,029	32.4%	451
4750 Greenham House Gdns	0	0	0	0	3,840	(3,840)	0.0%	
4760 Litter Picking Equipment	0	0	500	500		500	0.0%	
4770 Biodiversity Survey	0	0	1,000	1,000		1,000	0.0%	
Open Spaces :- Indirect Expenditure	8,691	52,662	97,719	45,057	4,360	40,697	58.4%	931
Net Income over Expenditure	(8,691)	(52,662)	(97,694)	(45,032)				
6000 plus Transfer from EMR	0	931						
Movement to/(from) Gen Reserve	(8,691)	(51,731)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
355 Floral Displays and Trees								
1990 Miscellaneous Income	0	1,760	1,500	(260)			117.3%	
Floral Displays and Trees :- Income	0	1,760	1,500	(260)			117.3%	0
4045 Salary Reallocation	595	3,568	6,690	3,122		3,122	53.3%	
4430 Maint. Contracts	2,460	14,741	26,000	11,259		11,259	56.7%	
4435 Maint. Contracts Unscheduled	0	0	1,500	1,500		1,500	0.0%	
4470 Tree Maintenance	0	0	0	0	23,140	(23,140)	0.0%	
4500 Tree planting	0	0	3,000	3,000		3,000	0.0%	
4505 Edible Crops	0	0	450	450		450	0.0%	
4510 Additional Floral Displays NIB	0	19,880	18,500	(1,380)	880	(2,260)	112.2%	
Floral Displays and Trees :- Indirect Expenditure	3,055	38,189	56,140	17,951	24,020	(6,069)	110.8%	0
Net Income over Expenditure	(3,055)	(36,429)	(54,640)	(18,211)				
360 Britain & Newbury In Bloom								
1600 Sponsorship	0	400	500	100			80.0%	
Britain & Newbury In Bloom :- Income	0	400	500	100			80.0%	0
4045 Salary Reallocation	778	4,666	8,626	3,960		3,960	54.1%	
4710 Newbury In Bloom	1,291	1,856	4,500	2,644	153	2,491	44.6%	
Britain & Newbury In Bloom :- Indirect Expenditure	2,070	6,522	13,126	6,604	153	6,451	50.9%	0
Net Income over Expenditure	(2,070)	(6,122)	(12,626)	(6,504)				
420 Wash Common Allotment								
1400 Allotment Income	12	4,547	4,070	(477)			111.7%	
Wash Common Allotment :- Income	12	4,547	4,070	(477)			111.7%	0
4045 Salary Reallocation	229	1,372	2,801	1,429		1,429	49.0%	
4410 Water	992	1,236	1,500	264		264	82.4%	
4425 Repairs and Maintenance	77	223	3,000	2,777	50	2,727	9.1%	
4430 Maint. Contracts	265	1,574	2,800	1,226		1,226	56.2%	
4435 Maint. Contracts Unscheduled	0	0	2,000	2,000		2,000	0.0%	
4450 Extra security measures	0	0	1,000	1,000	100	900	10.0%	
4515 Tree Surveys & Works	0	0	1,500	1,500		1,500	0.0%	
Wash Common Allotment :- Indirect Expenditure	1,563	4,405	14,601	10,196	150	10,046	31.2%	0
Net Income over Expenditure	(1,551)	142	(10,531)	(10,673)				
421 Allotments (except Wash Common)								
1400 Allotment Income	(11)	23,254	22,000	(1,254)			105.7%	
Allotments (except Wash Common :- Income	(11)	23,254	22,000	(1,254)			105.7%	0

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	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
505 Civic Responsibility								
4045 Salary Reallocation	2,244	13,450	24,403	10,953		10,953	55.1%	
4650 Mayors Allowance	121	121	1,000	879		879	12.1%	
4655 Honorarium	115	1,515	3,500	1,985		1,985	43.3%	
4660 Mayor Making	0	2,335	2,500	165		165	93.4%	
4665 Remembrance	0	0	3,000	3,000		3,000	0.0%	
4670 Regalia and Robes	0	0	2,000	2,000		2,000	0.0%	
4680 Civic Hospitality & Events	30	492	1,500	1,008		1,008	32.8%	
4690 Twin Towns	0	0	250	250		250	0.0%	
4700 Civic Award Scheme	0	0	1,000	1,000		1,000	0.0%	
4705 Watership Brass	0	0	650	650		650	0.0%	
Civic Responsibility :- Indirect Expenditure	2,510	17,913	39,803	21,890	0	21,890	45.0%	0
Net Expenditure	(2,510)	(17,913)	(39,803)	(21,890)				
600 Planning & Highways								
1120 Grants & Donations Received	372	472	15,000	14,528			3.1%	
Planning & Highways :- Income	372	472	15,000	14,528			3.1%	0
4045 Salary Reallocation	3,206	19,214	35,980	16,766		16,766	53.4%	
4800 P & H Committee Fund	700	740	1,000	260		260	74.0%	
4805 Heritage Working Group	0	75	1,000	925	396	529	47.1%	
4810 Town Design St. & Town Plan	648	978	15,000	14,022	66	13,956	7.0%	
Planning & Highways :- Indirect Expenditure	4,554	21,007	52,980	31,973	462	31,511	40.5%	0
Net Income over Expenditure	(4,181)	(20,535)	(37,980)	(17,445)				
Grand Totals:- Income	18,661	877,670	1,575,224	697,554			55.7%	
Expenditure	126,943	745,061	1,575,224	830,163	123,023	707,140	55.1%	
Net Income over Expenditure	(108,282)	132,609	0	(132,609)				
plus Transfer from EMR	0	12,442						
less Transfer to EMR	0	107,742						
Movement to/(from) Gen Reserve	(108,282)	37,309						

Newbury Town Council

Policy and Resources Committee

16 October 2023

Item: Budget Monitoring Quarter 2 - 2023/2024

Expenditure Budget Lines that vary more than £500 or 15% of the budget are explained below.

Quarter Two

Cost Centre	Code	Description	Spent	Amount of overspend	% of Budget	Reason
110 – Central Services	4050	Bank Charges	Budget: £3,000 Spent: £2,436		81	Bank charges relate to the level of Council business. Direct Debits and BACS payments are the most economical and those most used. I propose a small uplift in the 2024/25 budget to ensure these costs are covered.
220 – Corporate Services	4245	Office Equipment	Budget: £1,500 Spent: £1,456	Monitors & chairs: £1,085	97	Equipment to support health and safety of existing and new staff, primarily monitors and chairs over quarters 1&2.
220 – Corporate Services	4250	IT	Budget: £30,000 Spent: £28,054	Server: £3,925	94	Replacement of the Server and associated expenditure to support the security of the Council's IT. IT equipment, replacing old, plus that needed for new staff. Subscriptions requiring pre-payment adjustments for 2024/25. IT audit required regarding equipment and subscriptions to support a forward plan and the 2024/25 budget.
220 – Corporate Services	4280	Recycling	Budget: £1,200 Spend: £928	£333	77	Major clear out on the back of COVID, including items requiring secure disposal.
290 – Town Hall	4410	Water	Budget: £500 Spend: £349		70	Based on previous readings/estimates and charged two months in advance, invoices do not take account for seasonal variations. Scrutiny of the invoices showed incorrect billing of £2,000 against one of our meters which has credited. We have worked proactively with the supplier for old meters to be replaced and with the return of a staff member from long term sick, we have introduced monthly readings of our 13 metres to work towards accurate bills. Underestimates as well as overestimates have come to light. It will take a few months until we have a true picture of the annual spend. When invoices are under control, we hope meter readings can be reduced, taking the 2-mth lag into consideration.
305 – Shaw Cemetery			Budget: £1,600 Spend: £4,433		277	
335 – Rec Grounds			Budget: £650 Spend: £474		73	
420 – Wash Common Allotment			Budget: £1,500 Spend: £1,236		82	

Cost Centre	Code	Description	Spent	Amount of overspend	% of Budget	Reason
305 – Shaw Cemetery	4250	IT	Budget: £0	Est. £1,263		The Council is in the process of moving its cemetery records from Cemetery Administration System (CAS) to the Rialtas Cemetery Package. At the time of writing the 2023/24 budget it was envisaged that the CAS licence would not be required further to 31/10/23, but due to technical issues we need to renew this for a further year.
305 – Shaw Cemetery	4425	Repairs & Maintenance	Spent: £1,473 Committed: £2,240	£1,850	83	New under sink hot water heater for the toilet, needed before the winter (£650). Land investigations in connection with extending the Burial Grounds (£1,200)
335 – Rec. Grounds	4425	Repairs & Maintenance	Budget: £5000 Spent: £4,836 Committed: £1,531	£650	127	In addition to repairs highlighted in quarter one, a series of water leaks beneath the floor of Wash Common Football Changing Rooms are causing additional expenditure.
345 – Victoria Park	4425	Repairs & Maintenance	Budget: £22,000 Spent: £5,524	£0	276	276% overspend relates to £55,000 committed expenditure for the bandstand. This is covered by EMR 439 – Band Stand - £27,219 + £30,000 agreed P&R 24/07/23 App. 9.1. Bringing EMR total to £57,219. Total project budget inc. £2,000 contingency = £59,601, difference to be taken from R&M budget if needed. Excluding the bandstand this nominal code is not overspent.
350 – Open Space	4400	Rent Payable	Budget: £500 Spent: £600	£600	120	Lock Island Lease is £250 per quarter. The 2024/25 budget requires increasing slightly to reflect this.
421 – Allotments (except Wash Common)	4425	Repairs & Maintenance	Budget: £4,000 Spent: £2,744 Committed: £547		82	All relatively small expenditure. A mixture of a burst pipe, trough repairs, tree works, clearance and pest control
600 – Planning & Highways	4800	P&H Committee Fund	Budget: £1000 Spent: £740		74	£700 for “Dendro Analysis – The Monument”. This is covered by EMR 403 - Heritage Working Group and will be journalled across. Without this expenditure the P&H Committee Fund is not over budget.

Quarter One

Cost Centre	Code	Description	Spent	Amount of Overspend	% of Budget	Reason
100 Central Services	4010	Staff Expenses	£12,352	£5,352	177	Under the Council's accounting requirements, agency fees cannot be included in Salaries and are accounted here.
220 (Corporate Services)	4225	Advertising recruitment	£1,963	N/A	98	Staff vacancies- at 93% of annual budget already.
290 Town Hall	4415	Energy supplies	£4,060	£10,000	41	Increased bookings in Town Hall (reflected in income performance. Also impacting carbon footprint)
320 Footway Lighting	4425	Repairs and Maintenance			91	Includes £6,570 earmarked reserves
335 Recreation grounds	4425	Repairs and Maintenance		£3,840	104	Includes Purchase Order for urgent repairs to the roof of the changing rooms at Wash Common
345 Victoria Park	4543	Splash Park	£2,650	£2,500	106	Annual commissioning and set up
421 Allotments (except Wash Common)	4410	Water	£4,188	£4,000	105	Taken by Direct debit. Matter being pursued with suppliers.



Newbury Town Council

Internal Audit Report 2023-24 (First interim)

Susan Cook

*For and on behalf of
Auditing Solutions Ltd*

Background

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2023-24 financial year, during our interim review of the Council's records for the year, which was undertaken on site on 28th September 2023. We wish to thank the CEO and his staff for assisting the process, providing all necessary documentation in either hard copy or electronic format to facilitate commencement of our review for the year.

Internal Audit Approach

In commencing our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's AGAR, which requires independent assurance over a series of internal control objectives.

This report will be updated following our next review the date of which has, as yet to be agreed.

Overall Conclusions

We are pleased to advise that, based on the work undertaken to date, officers continue to maintain adequate and effective internal control arrangements with a few issues identified requiring attention. Details of those issues are set out in the following detailed report with any resultant recommendations further summarised in the appended Action Plan: we ask that the report be presented to members and a formal response be provided in advance of our next visit / review to those recommendations indicating the actions taken and / or in hand at that time.

Review of Accounting Arrangements & Bank Reconciliations

The Council maintains its accounting systems using the RBS Rialtas Omega software with one bank account in place. A cashbook is in place in the Omega accounts. Surplus funds are also on deposit with CCLA in the Public Sector Deposit Fund (PSDF).

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. Consequently, we have to date: -

- Verified the accurate carry forward of the 2022-23 closing balances in Omega to the current year opening Trial Balance;
- Ensured that an appropriate Cost and Nominal Account coding structure remains in place;
- Reviewed two sample months transactions (April and June 2023) on the Current account cashbook agreeing detail to supporting bank statements;
- Verified the year to date PSDF transactions by reference to the underlying monthly advices notices of interest earned; and
- Checked and agreed the software based bank reconciliations as at 30th April and June 2023 to ensure that there are no long-standing, uncleared items or other anomalous entries arising.

Conclusions and recommendation

We are pleased to record that bank reconciliations are signed off by a checking Councillor, however, note that the June bank reconciliation contained an error in the recorded closing bank figure and an error in the unreconciled items, whilst these were amended for the July reconciliation, it would appear that the closing bank figure as recorded on the reconciliation was not checked against the bank statement.

We will undertake further work at future reviews checking a further two months' transactions on the accounts and the remaining transactions for the year on the PSDF account and year-end bank reconciliations on each. We will also ensure the accurate disclosure of the combined year-end cash and bank balances in the AGAR at Section 2, Box 8.

R1. We recommend that the Councillor reviewing the bank reconciliation also initials the closing bank statement figure to confirm that the balance reported on the bank reconciliation matches that of the closing bank balance.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance arrangements in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have commenced our examination of the minutes of Full Council and its extant Committee meetings (with the exception of Planning & Highways) for the year to date with no issues identified.

We have noted previously that the Council's extant SOs and Financial Regulations (FRs) are subject to periodic review and re-adoption: from our examination of the current financial year's minutes, we note that the SOs have been revised and re-adopted in June 2023, however, the amended SOs still make no reference to contracting arrangements and are not wholly in line with the latest NALC model document.

The Financial Regulations are currently under review, and whilst we have made a couple of suggestions regarding proposed amendment to the document, we will review it further at our next review.

We are pleased to note that the Council properly considered the criteria for re-adoption of the General Power of Competence subsequent to the local elections in May 2023 as minuted appropriately.

We note that the 2022-23 AGAR has been signed off by the external auditors however with the following comment.

The AGAR was not accurately completed before submission for review:

- Trust fund transactions and balances have not been excluded from the figures in Section 2.
- The figures in Section 2, Box 8 of the prior year comparative column do not agree to the prior year final signed AGAR.

Conclusions and recommendation

Whilst no significant concerns or issues arise in this area currently, we suggest that further consideration should be given to the inclusion of more detailed content in the Standing Orders in relation to the Council's contracting arrangements, also bringing the document more closely into line with the NALC model.

R2. Consideration should be given to aligning the Council's Standing Orders more closely to the NALC model document including appropriate and detailed reference to the Council's formal contracting arrangements.

Review of Expenditure and VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate records, 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;
- An official order has been raised for the acquisition of goods or service delivery, where one would be anticipated;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;

- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced our review of procedures and physical payments in this area noting that, invoices are no longer physically signed by staff, but instead an email trail of approval is in place for all invoices, along with a register of invoice queries and on which we will do further testing at our future visits.

We have selected a sample of payments processed in the year to August 2023 to ensure compliance with the above criteria including all those payments individually in excess of £3,500, together with a more random selection of every 40th cashbook transaction (irrespective of value). Our test sample includes 31 payments totalling £267,091 and equating to 40% by value of all non-pay expenditure for the year to date. We are pleased to report that no issues have been identified in this respect with all payments meeting the above criteria.

We note that VAT returns continue to be submitted electronically on a regular quarterly basis and have verified that the final 2022-23 quarter's reclaim has been repaid by HMRC and the first quarterly reclaim for 2023-24 submitted, with the totals agreeing to the relevant Omega nominal control account.

Conclusions

We are pleased to record that no issues arise in this area currently to warrant formal comment or recommendation: we will extend our test sample to cover the remainder of the year at future visits. We will also review the remaining quarterly VAT reclaims ensuring their consistency with the Omega control account detail.

Assessment and Management of Risk

Our aim here 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, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks identified in order to minimise the opportunity for their coming to fruition.

We have noted previously that the Council has a formal Risk Management Strategy in place supplemented by a detailed Strategic Risk Register which has been reviewed and re-adopted by the Policy and Resources Committee at the October 2022 meeting, we will check that the annual review is undertaken as part of our ongoing programme of work.

The Council's insurance cover is provided by Zurich: we have examined the insurance schedule running from 1st September 2023 noting that the Council's premises, street furniture and other equipment are appropriately insured together with Public and Employer's Liability set at £12 million and £10 million respectively, Fidelity Guarantee cover at £2 million and "Business Interruption - Loss of Revenue" cover in place at £396,795 all of which we consider appropriate for the Council's present requirements.

Conclusion

No issues arise in this area currently to warrant formal comment or recommendation. We will undertake further work at our future visits.

Precept Determination and Budgetary Control

We aim in this review area to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the annual precept; that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

This review took place in advance of the Council's formal deliberation and determination of the budgetary and precept requirements for 2023-24: consequently, we shall revisit this area as part of our next / final review.

We are pleased to record that members continue to be provided with sound, periodic and comprehensive management accounting information to provide an appropriate means for monitoring budgetary performance during the current year.

We have reviewed the latest available Omega budget report (to 31st August 2023) and, whilst noting a few areas of higher-than-expected expenditure levels, such as salaries and repairs and maintenance, have seen no other areas of significant variance from the anticipated levels at this stage of the financial year. We note that the over-expenditure for salaries relates to staff absences and was approved by the Policy and Resources Committee at its July meeting.

Conclusion

We shall undertake further work in this area at future visits, including ensuring the 2024-25 budget and precept are formally approved and adopted, examining the year-end budget outturn and considering the ongoing appropriateness of retained reserves to meet the Council's ongoing revenue spending plans and development aspirations.

Review of Income

The Council receives income from a variety of sources in addition to the annual precept.

We noted last year that members had approved various scales of fees and charges for 2023-24.

Cemetery: We have reviewed detail of burials as recorded in the formal Burial register maintained by the Community Services Officer (CSO) selecting a sample of 7 interments occurring in the year ensuring that each is supported by the relevant undertaker's application, together with the supporting legally required Burial / Cremation certificates. We have been able to confirm that the appropriate fees have been charged and recovered in accordance with the approved scales of fees and charges for four of the samples, and will complete the checks for those outstanding at our next visit. We would like to record in our report the hard work undertaken by staff covering a long-term absence, to ensure that the burial records are now up-to-date.

Allotments: The Council operates several allotment sites with rents charged to tenants appropriately with effect from 1st April annually, control being exercised through the RBS Allotments software package.

Whilst the rental year runs from 1st April, invoices are generally issued early in the calendar year with a number of tenants paying their fees well in advance of 1st April. Consequently, income received in advance of 31st March is coded to a control account (Code 560) as “Receipts in Advance” which is then effectively “reversed” in the new financial year to show the allotment income appropriately in the relevant financial year’s accounts.

We have examined the Sales Ledger – “Unpaid debts by date” report ensuring that no long-standing unpaid debts remain at the date of this review.

Conclusions

No issues arise in this area currently to warrant formal comment or recommendation other than to record, as above, that we will examine the controls in place over other income streams at our next review visit.

Petty Cash Account

The Council no longer operates a Petty Cash Account, officers have debit cards for expenditure.

Review of Staff Salaries

In examining the Council’s payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme as amended periodically with regard to employee percentage contribution bandings.

We have again examined the operative payroll procedures and consider them sound with payroll production outsourced to DCK Accounting using bespoke IRIS payroll software. The national pay award effective from 1st April 2023 has not yet been agreed.

We have, consequently, acquired detail of salaries paid to staff in post in August 2023; their salary points on the national spinal scale and their basic weekly hours where not employed full time: we have also examined the months’ payslips, undertaking the following specific work: -

- We have agreed the salary rate paid to each employee in August for each employee to the approved salary scales;
- We have verified the accuracy of tax and NI deductions in that month based on the gross salaries payable to each employee by reference to the relevant HMRC tables; and
- Finally, we have checked to ensure that the correct LG Pension Scheme percentage deductions rates have been applied in both months.

Conclusion

We are pleased to report that no issues have arisen in this review area warranting comment or recommendation.

Investments and Loans

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions; that an appropriate investment policy is in place; that the Council is obtaining the best rate of return on any such investments made and that interest earned is brought to account correctly and appropriately in the accounting records.

We also aim to ensure that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

The Council invested £250,000 in the CCLA PSDF which we have previously verified to their third-party advice note and we note that an additional £250,000 was deposited in August 2023: we note from subsequent statements that dividends are duly received monthly and added to the capital investment sum in the Omega control account. We have duly, as indicated in the first section of this report, checked the accurate recording of the year-to-date dividends received and will complete further checks at our future visits.

Conclusions

No issues arise in this area currently to warrant formal comment or recommendation. We shall undertake further work at our year-end review, including ensuring accurate disclosure of the year-end balances in the AGAR Section 2, Boxes 8 & 10 respectively.

Rec. No.	Recommendation	Response
Review of Accounting Arrangements & Bank Reconciliations		
R1	We recommend that the Councillor reviewing the bank reconciliation also initials the closing bank statement figure to confirm that the balance reported on the bank reconciliation matches that of the closing bank balance.	
Review of Corporate Governance		
R2	Consideration should be given to aligning the Council's Standing Orders more closely to the NALC model document including appropriate and detailed reference to the Council's formal contracting arrangements.	

Audit Working Group Meeting

On Zoom at 6.30 pm on Tuesday 3 October 2023.

Notes from Meeting

Present: Councillor Steve Masters (Chairperson), Alistair Bounds, Sarah Slack, Nigel Foot and Andy Moore.

In attendance: Liz Manship (RFO) and Hugh Peacock (CEO)

1. Apologies

None

2. Agreement of Chairperson

Proposed: Cllr Moore

Seconded: Cllr Foot

All Agreed: That Cllr Masters is appointed Chairperson to the Audit Working Group

3. Audit Working Group – Terms of Reference

Members noted the Terms of Reference of the Audit Working Group.

4. Review of the Strategic Risk Register

The meeting noted that the annual review is scheduled for Policy & Resources on 16 October 2023 and that the Audit Working Group reviews the Register and makes recommendations to P & R.

The CEO advised members that the Council's key areas of risk are:

- A. **R.01a** – The new grounds maintenance contract (financial and reputational risk)
- B. **R.04** – The current rate of inflation, impacting wages, materials and utilities (financial risks, with pressure to maintain existing services)
- C. **R.06** – Loss of Key Staff
- D. **R.11** – The IT systems (on which the Council is reliant)
- E. **R.15** – Loss of Telecommunications
- F. **R.16** – The Community café in Victoria Park (financial and reputational risk)

The meeting reviewed the draft SRR and recommended the changes shown tracked on the attached.

In addition, the meeting recommended an additional risk – ~~Equal Pay – eNon-compliance~~ with legislation/ regulations (see and regulation (Impact – 4, Probability – 4).

The CEO advised that the risks vary in order year on year in consideration of the level of perceived risk. Members recommended that further to the agreement of the SRR by P&R that the items are reordered in numerical order.

Proposed: Cllr Foot

Seconded: Cllr Bounds

All Agreed: That the proposed amendments to the SRR be recommended to the P&R Committee on 16 October 2023

5. Amendments to the Council's Financial Regulations

The RFO spoke to the proposed amendments to the Financial Regulations and Procurement Policy.

One additional amendment was proposed in 5.6, to reflect that the approval of the bank payments (not transactions) is signed by two councillors.

All Agreed: That the proposed amendments to the Financial Regulations and Procurement Policy be recommended to the P&R Committee on 16 October 2023.

6. The report of the external auditors for y/e 31 March 2023

The RFO advised that the External Auditors advise no matters of concern bar:

- a) A typo in Section 2, Box 8 of 31 March 2022. This should have read £1,232,830 (not 1,241,380).

The RFO advised that the accounts y/e 31 March 2022 were unaffected, that these had been signed as accurate. Moving forward, with the recruitment of the RFO, both the RFO and CEO will check these figures prior to submission for audit.

- b) That the Trust fund transactions and balances have not been excluded from the figures in Section 2.

The RFO advised that this relates to charity law. The recommendation, as discussed with the Internal Auditor, is that the Charity and the Council have a Memorandum of Understanding. Examples had been circulated from Marchwood and Petersfield Councils prior to the meeting.

All Agreed: That the P&R Committee receive information about the MoU (without the examples) with the recommendation that a draft MoU be brought to Council later in the financial year.

7. The Council's Treasury Management Policy and the funds held by the Public Sector Deposit Fund

This was substantially amended last year. One amendment proposed this year, in line with Financial Regulations 8.8, to support a better return at the bank.

Proposed: Cllr Foot

Seconded: Cllr Moore

All Agreed: To recommend the proposed amendment to the P&R Committee on 16 October 2023.

The meeting closed at 7.45pm

NEWBURY TOWN COUNCIL
FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the Council at a meeting of the Full Council
~~Policy and Resources Committee~~ held on 23rd October 2023~~25 April 2022~~.

1. GENERAL

- 1.1. Where these regulations refer to “the Council”, this is to be interpreted as meaning the Council, its Committees or Sub-Committees unless otherwise stated. These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial regulations must be observed in conjunction with the Council’s standing orders. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council’s functions, including arrangements for the management of risk.
- 1.2. The Council’s accounting control systems must include measures:
 - a) for the timely production of accounts.
 - b) that provide for the safe and efficient safeguarding of public money.
 - c) to prevent and detect inaccuracy and fraud.
 - d) for identifying the duties of officers.
- 1.3. These financial regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.4. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.5. A breach of these Regulations by an employee may be considered as gross misconduct.
- 1.6. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.
- 1.7. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Council.
- 1.8. The RFO acts under the policy direction of the Council and
 - a) administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices.
 - b) determines on behalf of the Council its accounting records and accounting control systems.
 - c) ensures the accounting control systems are observed.

- d) maintains the accounting records of the Council up to date in accordance with proper practices.
- e) assists the Council to secure economy, efficiency and effectiveness in the use of its resources.
- f) produces financial management information as required by the Council.

1.9. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations.

1.10. The accounting records determined by the RFO shall in particular contain:

- a) entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate.
- b) a record of the assets and liabilities of the Council.
- c) wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.11. The accounting control systems determined by the RFO shall include:

- a) procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible.
- b) procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records.
- c) identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions.
- d) procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records.
- e) measures to ensure that risk is properly managed.

- 1.12. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- a) setting the final budget or the precept (Council tax requirement).
 - b) approving accounting statements.
 - c) approving an annual governance statement.
 - d) Borrowing.
 - e) declaring eligibility for the General Power of Competence.
- shall be a matter for the Full Council only.

- 1.13. In addition the Council must:
- a) determine and keep under regular review the bank mandate for all Council bank accounts.
 - b) in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

- 1.14. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, the Chairperson of the Policy and Resources Committee~~Leader~~ (or Deputy Chairperson~~Leader~~) shall verify bank reconciliations (for all accounts) produced by the RFO. They~~y~~~~Leader (or Deputy Leader)~~ shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Policy and Resources Committee.

- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be 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 for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.
- 2.6. The internal auditor shall:
- a) be competent and independent of the financial operations of the Council.
 - b) report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year.
 - c) ~~to~~ demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships.
 - d) have no involvement in the financial decision making, management or control of the Council.
- 2.7. Internal or external auditors may not under any circumstances:
- a) perform any operational duties for the Council.
 - b) initiate or approve accounting transactions.
 - c) direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms ‘independent’ and ‘independence’ shall have the same meaning as is described in proper practices.
- 2.9. 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 statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

2.10. The RFO shall, without undue delay, bring to the attention of the Audit Working Group Policy and Resources Committee any correspondence or report from internal or external auditors, who in turn will make appropriate recommendations to Policy and Resources Committee.

2.10. 2.11. The RFO will make arrangements to meet with the Audit Working Group to discuss the annual internal and external auditors reports and make recommendations to the Policy and Resources Committee.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. Each committee shall review its annual forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the end of November each year including any proposals for revising the forecast.
- 3.2. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Policy and Resources committee and the Council.
- 3.3. 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.
- 3.4. The Council shall fix the precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. Expenditure on revenue items may be authorised **up to the amounts included for that class of expenditure in the approved budget, i.e. the budget line.** ~~£1~~ This authority is to be determined by:
 - a) Officers authorised by their Manager have spending authority up to and including £500 ~~£300~~ (excluding VAT)
 - b) a manager of the Council for items over £500 up to and including £1,500 ~~£1000~~ (excluding VAT)

c) the CEO and ~~the~~ RFO for all items over £1,500 ~~£1000 up to~~ and including £50,000 (excluding VAT)

d) Full Council for all items over £50,000 (excluding VAT)

Such authority is to be evidenced by a signed purchase order.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

- 4.2 Any expenditure exceeding the authorised amount provided in the revenue budget for that class of expenditure must be approved by resolution of the Council, or the Policy and Resources committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3 Unspent provisions in the revenue budget shall not be carried forward to a subsequent year unless by resolution of the P & R Committee or the Council to an earmarked reserve.
- 4.4 The salary budgets are to be reviewed at least annually for the following financial year by the Staff Sub Committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 4.5 In cases of extreme risk to the delivery of Council services, to Council assets or to Council staff, the CEO may authorise revenue expenditure on behalf of the Council which in the CEO's judgement, it is necessary to carry out. Before doing so the CEO will consult with the Leader of the Council and/or the chair of the relevant committee, and exercise due diligence. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £25,000 (excluding VAT). The CEO shall report such action to the Council as soon as practicable thereafter.
- 4.6 No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7 All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.8 The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of

material variances. For this purpose “material” shall be in excess of £1,000 or 15% of the budget line.

- 4.9 Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by Policy and Resources Committee. They shall be regularly reviewed for safety and efficiency and to ensure that they are in accordance with any investment strategy.
- 5.2. All invoices for payment shall be examined and verified by a Corporate Services Officer and matched where possible to a purchase order. They will then be checked by the relevant manager; the RFO or CSM (Community Services Manager), to confirm that the work, goods or services to which each invoice relates has been received or carried out and represents expenditure previously approved by the Council. Invoices over £500 (excluding VAT) will also be signed off by the CEO.
- 5.3. A schedule of the payment of monies shall be prepared by the RFO and presented to the Policy and Resources Committee. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information. The schedule is for information only and members may request clarification on any item on the list before the meeting. The list will be published on the website as an appendix to the Policy and Resources committee meeting, and will therefore ensure all expenditure is published, in line with the 2015 Local Government Transparency Code.
- 5.4. In respect of grants, the Grants Sub-committee shall approve expenditure up to £10,000 and make recommendation to the Policy and Resources Committee for grant requests between £10,000 and £25,000. Any grant over £25,000 may only be agreed by Full Council. within any limits set by Council and in accordance with any policy statement approved by Council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 5.5. 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 a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.6. The approval of all All bank transactions payments relating to Town Council Accounts shall be signed by two of the following Councillors:

- Mayor of Newbury
 - Deputy Mayor of Newbury
 - Former Mayors still on the Council
 - ~~Leader of the Council~~/Chairperson of Policy and Resources Committee
 - Deputy ~~Leader of the Council~~ Chairperson of Policy and Resources Committee
 - Chairperson of Community Services Committee
 - Vice-chairperson of Community Services Committee
-
- Chairperson of Civic Pride, Arts and Leisure Committee
 - Vice-chairperson of Civic Pride, Arts and Leisure Committee
 - Chairperson of Planning and Highways
 - Vice-chairperson of Planning and Highways

5.7. The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The Council will make safe and efficient arrangements for the making of its payments.
- 6.2. Following authorisation under Financial Regulation 5 above, the RFO shall give instruction that a payment shall be made.
- 6.3. Orders for payment drawn on the bank account in accordance with the schedule as presented to Council or committee shall be signed by two members of Council. If a member who is also a bank signatory has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that Councillor shall be required to consider Standing Orders, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.
- 6.4. To indicate agreement of the details shown the signatories shall each sign the list of purchase ledger payments.
- 6.5. Payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to Council as made.
- 6.6. The RFO shall take all possible steps to settle invoices within 30 days of receipt.
- 6.7. Payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two

- 6.8. authorised bank signatories are retained and any payments are reported to Council as made.
- 6.9. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.
- 6.10. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.11. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.

Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the Council shall identify a number of Council employees who will be authorised to approve transactions on those accounts. The employee who authorises internet payments will be different from the one who initially enters them onto the payment system.

- 6.12. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.13. Changes to account details for suppliers, which are used for internet banking may only be changed after following the procedure of checking with the supplier by phone and requesting a confirmation by email. A hard copy of the amended authority will be signed by the RFO. A programme of regular checks of standing data with suppliers will be followed.

~~6.14. A pre-paid debit card may be issued to employees for the No 2 imprest account, one of the debit cards to have a limit of £1,000. The topping up arrangements being the same as in 5.7 above.~~

~~6.15. The RFO shall maintain up to 3 petty cash floats of £200 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.~~

~~a) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.~~

~~b) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.3 above. We no longer operate petty cash?~~

7. PAYMENT OF SALARIES

- 7.1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by the Staff Sub- committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Policy and Resources committee meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Staff Sub-committee.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record. This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - a) by any Councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.7. Before employing interim staff the Council must consider a full business case.
- 7.8. The relevant manager shall certify timesheets as to accuracy.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be

approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full Council.

- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the Full Council. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.
- 8.3. All loans and investments shall be negotiated by the RFO in the name of the Council and shall be for a set period in accordance with Council policy.
- 8.4. The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Investment Strategy and Policy shall be reviewed by the Audit Working Group and reported to Policy and Resources committee at least annually.
- 8.5. All investments of money under the control of the Council shall be in the name of the Council.
- 8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.7. Payments in respect of short term or long term investments, ~~including transfers between bank accounts held in the same bank, or branch,~~ shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments) [in line with the Treasury Policy](#).
- ~~8.7.~~ 8.8. [The opening and closing and transfer of funds between bank accounts held in the same bank, or branch, to support the Council's investment strategy, shall be made by the RFO after consulting the CEO, in line with the Treasury Policy. The P&R Committee is to be briefed at their next ordinary meeting.](#)

9. INCOME

- 9.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.
- 9.3. The Council will review all fees and charges at least annually, following a report of the RFO, after consultation with the CSM.
- 9.4. Decisions to write off bad debts and address recommendations in any report from the internal or external auditors shall be matters for the Policy and Resources Committee.

Any sums found to be irrecoverable and any bad debts shall be reported to the Policy and Resources Committee and irrecoverable debts shall be written off in the year.

- 9.5. All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

~~9.10. Any income arising from the Wash Common Allotment Charity 'Allotment for the Labouring Poor' will be treated by the Council as grant to be offset against the cost of maintaining the allotment.~~

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Purchase orders shall be controlled by the relevant managers.
- 10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.
- 10.4. A member may not issue an official order or make any contract on behalf of the Council.
- 10.5. A manager or officer shall verify the lawful nature of any proposed purchase before the issue of any order, and when the value of the order is over ~~£500-1000-£1,500~~ it shall also be approved by the RFO. (See 4.1). Where the value is up to £500 the relevant officer may verify, from £500 to £1,500 each manager ...

11. STORES AND EQUIPMENT

- 11.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 11.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 11.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 11.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

12. ASSETS, PROPERTIES AND ESTATES

- 12.1. The RFO shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the 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.
- 12.2. No tangible moveable property 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, save where the estimated value of any one item of tangible movable property does not exceed £2,000 or it has already been approved in the Council's budget.
- 12.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law. In each case a report in writing 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).
- 12.4. No real property (interests in land) shall be purchased or acquired without the authority of the full Council. In each case a report in writing 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).
- ~~12.5. Subject only to the limit set in Reg. 12.2 above, no tangible moveable property shall be purchased or acquired without the authority of the Full Council. In each case a report in writing shall be provided to Council with a full business case.~~

~~12.6.~~12.5. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. 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.

13. INSURANCE

- 13.1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers
- 13.2. All Officers 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.
- 13.3. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 13.4. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to the relevant committee at the next available meeting.
- 13.5. All 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 by the RFO in consultation with the Leader.

14. CHARITIES

~~14.1.—The Council is the sole trustee of the Wash Common Allotments and a memorandum of understanding will be in place to cover this. Where the Council is sole managing trustee of a charitable body the 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 RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.~~

15. RISK MANAGEMENT

- 15.1. The Council is responsible for putting in place arrangements for the management of risk. The CEO shall prepare, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and

consequential risk management strategy shall be reviewed by the Council at least annually.

- 15.2. When considering any new activity, the CEO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

16. RESERVES POLICY

- 16.1. The Council will normally maintain the following specific named earmarked reserves funded from revenue:
- a) Earmarked Reserves (comprising budget allocations for specific projects – agreed at April Policy and Resources committee meeting)
 - b) ~~Election Administration Fund (based on projected elections)~~
- 16.2 The sum total of the ~~above named reserves plus the~~ general reserves must always be a minimum of three months' annual net revenue expenditure. (Excluding CIL, Election Administration Fund (based on projected elections), any Section 106 monies received in the future and any other reserves contractually committed elsewhere)

17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 17.1. It shall be the duty of the Policy and Resources committee to review the Financial Regulations of the Council from time to time. The RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the Policy and Resources committee of any requirement for a consequential amendment to these financial regulations.
- 17.2. The Council may, by resolution of the Council 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 drawn up and presented in advance to all members of Council.
- 17.3. A copy of these Financial Regulations shall be given to each Member by the Chief Executive Officer upon declaration of the Member's acceptance of office.

Newbury Town Council

Procurement Policy

This document is to be read in conjunction with the Councils Financial Regulations (as amended) and the Standing Orders.

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1. Procurement Values

- 1.1 Newbury Town Council (the Council) will strive to obtain best value for money for all goods, materials, and services which it purchases. As a public sector buyer, value for money is fundamental to the Council's procurement activity.
- 1.2 Every contract by the Council, or Officer acting on its behalf, shall apply the Council's procurement values. These values are:
 - 1.2.1 To purchase locally wherever possible and where best value can be satisfied – see the Public Services (Social Value) Act 2012.
 - 1.2.2 When evaluating tenders, the past record of the supplier will be considered but this does not always mean that the Council should always select the lowest cost option¹.
 - 1.2.3 To look to minimize the Council's carbon emissions and promote long-term environmental sustainability.
 - 1.2.4 To purchase re-cycled goods or less environmentally damaging materials where they meet the required functional standard and will have regard to sustaining the environment.
 - 1.2.5 To look favourably upon organisations that pay the Living Wage as set by the Living Wage Foundation².
- 1.3 The following contracts are exempt from the requirement of these rules:
 - 1.3.1 Contracts relating solely to disposal or acquisition of land;
 - 1.3.2 Employment contracts;
 - 1.3.3 Individual agency contracts for the provision of temporary staff;
 - 1.3.4 Anything specified in The Public Contracts Regulations 2015, Sub-Section 3, Regulations 7 through to 12;
 - 1.3.5 Any service or work, up to the value of £25,000, in the event of an emergency – this is the authority of the Chief Executive Officer allowed for under point 4.5 in the Financial Regulations;
 - 1.3.6 Where contracts are of a specialist nature, such as:
 - 1.3.6.1 Where a contract for the execution of works or the undertaking of services or the supply of goods involves highly specialised technical, scientific or artistic knowledge such that it is not possible to achieve competitive tenders;

¹ See point 4 in this Procurement Policy.

² Information about the Living Wage Foundation, and the Living Wage itself, can be found on their website, accessible here: <https://www.livingwage.org.uk/>

- 1.3.6.2 Where the work to be executed or the goods or materials to be supplied consists of repairs to, or the supply of parts for, existing machinery or plant, or are additions to an existing style or design which would involve the Council in greater cost and additional work in trying to harmonise two differing systems, designs or solutions;
- 1.3.6.3 Where the purchases are of patented or proprietary items and any form of tendering would not be appropriate;
- 1.3.6.4 Where best value is more likely to be achieved by approaching one contractor or consultant.

2. National Rules

- 2.1 Contracts that fall below the financial thresholds are not caught by the main regulations of the PCR 2015, though will still be subject to Regulation 110 PCR 2015 relating to below threshold contracts. This requires that such contract opportunities over certain thresholds are to be advertised on Contracts Finder. The current thresholds are £25,000 (sub-central authorities).
- 2.2 All procurement activity undertaken is done in a transparent, fair, and consistent way as required by the Public Contract Regulations 2015 and World Trade Treaty Principles.
- 2.3 In order to tender or quote for contracts, suppliers will need to meet some minimum requirements for example, appropriate insurance levels, evidence of financial stability, compliance with relevant legislation and policies such as health and safety, anti-corruption, modern slavery, and human trafficking etc. where appropriate.
- 2.4 The current rules setting out the procurement route to be used to procure goods, services, or works depending on the value of the contract are detailed below:

Table 1. Rules for Good and/or Services

Contract Value	Procurement Route
Below £25,000	Evidence of value for money
£25,000-£50,000	Seek min of three tender returns, including at least one local supplier; in line with Procurement Policy.
£50,000-£213,477* threshold	Local Tender Process, HMG Contracts Finder
Above £213,477*	Above Threshold Tender, to be advertised on HMG Contracts Finder

*Please note that the thresholds are INCLUSIVE OF VAT. Previous thresholds were exclusive of VAT.

Table 2. Rules for Works

Contract Value	Procurement Route
Below £25,000	Evidence of value for money
£25,000-£100,000	Seek min. of three tender returns, including at least one local supplier; in line with Procurement Policy.
£100,000-£5,336,937 threshold*	Local Tender Process, to be advertised on HMG Contracts Finder
Above £5,336,937*	Above Threshold Tender, to be advertised on HMG Contracts Finder

*Please note that the thresholds are INCLUSIVE OF VAT. Previous thresholds were exclusive of VAT.

3. Thresholds and Procedures with Newbury Town Council

3.1 Estimated contract value

3.1.1 Contract requirements £100 - £999

~~All officers The Chief Executive/RFO/Community Services Manager/Civic Manager/Officer~~ shall strive to obtain alternative estimates detailing priced descriptions of the proposed supply unless a specialist or single source supply is necessary.

3.1.2 Contract requirement £1,000 up to Government procurement Level (currently-£25,000)

~~All officers The Chief Executive/RFO/Community Services Manager/Civic Manager~~ shall obtain 3 written quotations detailing priced descriptions of the proposed supply unless a specialist or single source supply is necessary. In the event that it is not possible to obtain 3 quotes, approval may be given by the RFO.

3.1.4 Contract requirements exceeding £25,000 – HM Government Procurement rules shall apply unless exempt.

3.1.4.1 A formal tender process shall be followed.

3.1.4.2 Where the Council intends to procure or award a public supply contract, public service contract, or public works contract as defined by ("the Regulations") within The Public Contracts Regulations 2015 which is valued above the current Public Procurement Regulation 2015 threshold, or more, the Council shall comply with the relevant requirements of the Regulations.

3.1.4.3 Subject to additional requirements in the Financial Regulations of the Council, the tender process for contracts valued at over £25,000 for

the supply of goods, materials, services, or the execution of works shall include, as a minimum, the following steps:

- 3.1.4.3.1 A specification for the goods, materials, services, or the execution of works shall be drawn up;
- 3.1.4.3.2 An invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii), the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting Councillors or staff to encourage or support their tender outside the prescribed process;
- 3.1.4.3.3 The invitation to tender shall be advertised for all contracts over £25,000 on the Town Council website, along with any other manner that is appropriate including local press or news circulation;
- 3.1.4.3.4 Tenders shall be submitted in writing in a sealed marked envelope addressed to the Chief Executive:
- 3.1.4.3.5 Tenders shall be opened by the Chief Executive in the presence of at least two Councillors after the deadline for submission of tenders has passed;
- 3.1.4.3.6 Tenders are to be reported and considered by the appropriate meeting of the Council. Decisions on contracts awarded over £25,000 must be made by the appropriated Committee (subject to agreed budget), in default Policy & Resources Committee or Full Council.
- 3.1.4.4 The regulations set out that: The Council must (within 24 hours) also advertise an invitation to tender on the Government's 'Contracts Finder' Website and must the have the contract details available on the internet AND there must be no pre-qualification stage in such a contract. After the contract has been awarded, whether or not it has been advertised on 'Contracts Finder' at the Invitation to Tender stage, the Council must publish on the UK Government's 'Contract Finder' Website: the name of the contractor, the date on which the contract was entered into; the value of the contract; and whether to contractor is a SME or a VCSE.
- 3.1.4.5 When publishing on 'Contracts Finder', the Council may withhold any information from the publicity of a contract which:

- 3.1.4.5.1 would impede law enforcement or would otherwise be contrary to the public interest,
- 3.1.4.5.2 would prejudice the legitimate commercial interests of a particular economic operator, whether public or private, or
- 3.1.4.5.3 might prejudice fair competition between economic operators
- 3.1.4.6 The council does not advertise an opportunity where it makes the opportunity available only to a number of particular economic operators who have been selected for that purpose (whether ad hoc or by virtue of their membership of some closed category such as a framework agreement), regardless of how it draws the opportunity to the attention of those economic operators (i.e. if a council has an arrangement with a limited number of approved organisations to undertake work for the council).

4. The Council is not bound to accept the lowest cost tender.

- 4.1 Normally the Council will accept the quotation, estimate, or tender that provides best value for money. However, the Council is not obliged to accept the lowest of any tender, quotation, or estimate, but must give valid reasons for not doing so.
- 4.2 Councils are not required to tender for contracts below £25,000 from a tendering exercise (see NALC LTN 87).
- 4.3 Where the contract is likely to exceed the threshold specified (Crown Commercial Services from time to time) the Council must consider whether the Public Contracts Regulations 2015 apply to the contract and, if either of those Regulations apply, the Council must comply with Public Procurement Policy rules.
- 4.4 When applications are made to waive procedures relating to contracts to enable a price to be negotiated with competition, the reason shall be embodied in a recommendation to the Council.

5. Urgency Process

- 5.1 In the case of an emergency, refer to point 4.5 in the financial regulations.

6. Social Value commitment

- 6.1 The Public Services (Social Value) Act 2012 enshrines the social value commitment in law to a certain extent. Under the Act, any council proposing to award a service contract or framework agreement for services above the financial threshold in the EU rules must consider how that which they propose to procure will improve the

economic, social and environmental well-being of the area and the council must consider how it will act to secure that improvement when undertaking the procurement. Councils have an obligation to consider whether to consult on their proposals before starting the procurement process.

- 6.2 Councils have embraced social value and often take practical steps that go far beyond the minimum requirements of the Act (for example, by applying it to construction contracts and lower value procurements).
- 6.3 The Toolkit supporting the National Procurement Strategy looks in detail at what Councils can do in this area depending on their level of ambition, including creating local employment and training opportunities and opportunities for SMEs and Voluntary, Community and Social Enterprises.
- 6.4 Newbury Town Council supports and commits to consider social value in its procurement options.
- 6.5 Specifically, in accordance with the Public Services (Social Value) Act 2012, preference will always be given to local suppliers, preferably independent. Internet/national chains can be used – but only if there is no local supplier, or there is a saving of at least 10% or £250, over that local supplier.

7. Modern slavery consideration

- 7.1 The Council is obliged to receive a statement from contracted suppliers (over £10,000 limit) to the effect that they:
 - 7.1.1 meet with the standards set out in the Supplier Code of Conduct, which include requirements to comply with the Modern Slavery Act 2015.
 - 7.1.2 include anti-slavery and human trafficking provisions in their contracts
 - 7.1.3 implement policies and procedures to identify and prevent modern slavery occurring in their supply chain
 - 7.1.4 prepare an annual statement setting out the steps they have taken to tackle modern slavery in any part of their business or supply chain

Extract from the Newbury Town Council Standing Orders

37. CONTRACTS

Procedures as to contracts are laid down as follows:

- a) Every contract shall comply with these Standing Orders, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;

- ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the CEO and RFO shall act after consultation with the Leader and Deputy Leader of Council); and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations³.

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)⁴.

d) When applications are made to waive ~~standing~~ Standing Orders relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council.

e) Such invitation to tender shall state the general nature of the intended contract and the CEO or relevant manager shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the CEO or relevant manager in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. Tenders may, in addition, be requested by e-mail, with the commitment that e-mails will be acknowledged but not opened until the prescribed date.

f) All sealed tenders shall be opened at the same time on the prescribed date by the CEO or relevant manager in the presence of at least one member of Council.

³ The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

⁴ Thresholds currently applicable are: a. For public supply and public service contracts 209,000 Euros (£164,176) b. For public works contracts 5,225,000 Euros (£4,104,394)

- g) If less than three tenders are received for contracts above £25,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- h) Any invitation to tender issued under this regulation shall be subject to Standing Order, Nos 24.1 and 24.2 and shall refer to the terms of the Bribery Act 2010.
- i) When it is proposed to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the CEO or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £2,500 and above £500 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.
- j) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
- k) Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken. The RFO is responsible for establishing the most cost effective utility supplies, ensuring that best value, green credentials and budgetary requirements are taken into consideration, with any changes in supplier reported to the following Policy and Resources Committee meeting.

38. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 38.1 Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 38.2 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the appropriate committee.
- 38.3 Any variation to a contract or addition to or omission from a contract must be approved by the Council and CEO to the contractor in writing, the Council being informed where the final cost is likely to exceed the financial provision.

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

EN 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 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
	✓		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***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:

12/06/2023

and recorded as minute reference:

16. Annual Governance Statement and End of Year Statutory Accounts 2022-23

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

Chairman

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE EXTERNAL WEBSITE ADDRESS
www.newbury.gov.uk

Section 2 – Accounting Statements 2022/23 for

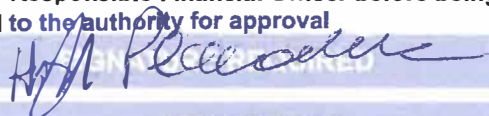
ENTER NAME OF AUTHORITY
Newbury Town Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	1,136,049	1,241,380	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,135,249	1,180,623	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	276,096	328,459	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	457,377	488,756	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	848,637	1,109,304	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,241,380	1,152,402	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,241,380	1,149,392	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets (Restated)	6,012,751	6,096,089	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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



Date

06/06/2023

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

12/06/2023

as recorded in minute reference:

16. Annual Governance Statement and End of Year Statutory Accounts 2022-23

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



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

In respect of

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (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.

The AGAR was not accurately completed before submission for review:

- Trust fund transactions and balances have not been excluded from the figures in Section 2.
- The figures in Section 2, Box 8 of the prior year comparative column do not agree to the prior year final signed AGAR.

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

None.

3 External auditor certificate 2022/23

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 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

12/08/2023

Wash Common Allotment for Labouring Poor – charity number 238180

Proposed Memorandum of Understanding

The Council is sole trustee to the Charity and manages the allotments on behalf of the Charity.

The finances are kept in a separate cost centre, with any income offsetting some of the expenditure, the remainder of which is covered from the precept.

For 2023/24 the anticipated income is £4,000 and the anticipated expenditure is £14,600.

Over the last few years External Auditors have been taking a closer interest in the relationship between charity and council finances, where the council is the sole trustee, and the comment made by the External Auditor regarding the separation of the finances is not unexpected.

There are two possible directions of travel. One, in line with charity law, to separate the charity and council finances and decision-making processes – a separate bank account and budget, separate meetings, agendas and minutes regarding allotment matters. Unhelpful not only in the associated time requirements for Members and Officers, but additionally, rather than simply allocating a budget, requires the council to give the charity grants to cover specific items of expenditure to enable VAT reclaim. This route is not recommended.

An alternative route is the **Memorandum of Understanding**. This involves the Charity asking the Council to manage the allotments on its behalf. This document is sent to the Charity Commission as a governance document, it regularises the existing relationship between the charity and council and enables the existing financial and decision-making processes to continue.

To provide a guide to cost I have sought three quotations from the two solicitors that drew up the attached and one local to the Council. Two received, to date. One has quoted £600 + VAT and the other, £825 - £1,100 + VAT based on their hourly rate.

Newbury Town Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2023

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

Accounts and Audit Regulations 2015 (SI 2015/234)

<p>1. The audit of accounts for Newbury Town Council for the year ended 31 March 2023 has been completed and the accounts have been published.</p> <p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Newbury Town Council on application to:</p> <p>(a) Liz Manship Responsible Financial Officer Newbury Town Council, Town Hall Market Place, Newbury. RG14 5AA</p> <p>(b) Monday to Friday, 10am – 4.30pm, by prior arrangement.</p> <p>3. Copies will be provided to any person on payment of £5 (c) for each copy of the Annual Governance & Accountability Return.</p>	<p>Notes</p> <p>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.</p> <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>
<p>Announcement made by: (d) <u>Liz Manship</u></p>	
<p>Date of announcement: (e) <u>8th September 2023</u></p>	

Newbury Town Council Strategic Risk Register ~~2024-2025~~2023/2024 – Recommendations from the AWG

03/10/23

	Risk or Trigger Event	Impact*	Probability	Inherent Risk Score **	Current Controls	Mitigating Plans	Revised Impact	Revised Probability	Residual Risk ***
R.01a	Grounds Maintenance contractor not performing	9	3	27	Terms of contract Supervision by the council Regular meetings with the contractor	Subcontract New interim contract	7	32	1421
R.01b	Contractors not supplying agreed services	4	5	20	All tasks are controlled by defined contracts and/or service level agreements. All contracts/agreements are monitored with corrective action taken and reported as required. Written procurement procedures are used, and credit checks made on all potential suppliers. The Council has employed a Facilities Officer who is doing much of the work previously carried out by small contractors	Review, and extend, if possible, the list of preferred suppliers. To be used to find alternatives quickly.	2	2	4
R.16	Community Café in Victoria Park not progressing	78	94	6332	Design Consultants Community Services Manager VP Subcommittee	To realise the full potential of the existing kiosk for the users of the ParkBuilding Contract Lease with tenant Annual rent reviews	27	93	1821
R.06	Sudden loss of key staff	8	6	48	Use of agencies, locums etc	Train up other members of staff to do part of role and identify possible alternatives. Purchase outside expertise/ agency workers Review Council's staff structure to explore succession/ progression opportunities.	56	56	3036
R.04	Significant change in funding, sudden large unexpected expenditure, inflation, abnormal materials inflation	8	48	3264	Reserves policy in place. Insurance to cover major identifiable risks. Reserves position frequently monitored. Four-year budget planning in place.	Use of Public Works Loan Board and other sources to obtain funds. Use reserves. Increase precept. Increase income from services. Longer-term financial planning	6	48	2448

	Risk or Trigger Event	Impact*	Probability	Inherent Risk Score **	Current Controls	Mitigating Plans	Revised Impact	Revised Probability	Residual Risk ***
R.03	Malicious misrepresentation and Media Misreporting	6	<u>57</u>	<u>3042</u>	Relevant senior Councillors made available to issue statements and meet journalists. Use of the procedure for dealing with persistent and abusive complainers. Press Releases issued whenever possible to announce projects/events. Relevant Councillors made available to issue statements, meet journalists. Better reports presented to decision-making meetings and available to the public and the media“ “Handling the press” training provided to relevant Councillors and staff.	Record instances of media misreporting in a log. Review and assess significance of this risk.	4	<u>34</u>	16
R.08	Sudden loss of staff	7	<u>64</u>	<u>4228</u>	Flexible allocation of tasks to create ease of workload sharing. Annual review/updating of job descriptions. Updating of succession plans. Staff development to increase resilience.	Continue preparing/ reviewing manuals for each service function. Cross training of staff. Ask the Council’s HR service about the counselling services provided, and about an attitude/morale/health and wellbeing -survey. Arrange more all-staff events.	5	<u>54</u>	<u>2520</u>
R.11	Loss of I.T. facilities	9	3	27	Disaster recovery service in place. Daily data back-up in place. Hardware replacement service in place. All documents and emails in ‘the Cloud’ Accounts software hosted with a provider	Regular testing of disaster recovery service and data backup Warranty in place for onsite server with NBD Response Email Backup in place for testing 1 spare laptop to provide to an affected user	3	1	3
R.05	Disaster impacting on the town	6	<u>35</u>	<u>1830</u>	Emergency contact list and list of resources maintained by the Community Services Team. Key individuals will make themselves available. Active monitoring of information sources. Accept instructions from Category 1 responders, i.e. emergency services, West Berkshire Council.	Take part in consultations and exercises run by Category 1 responders. Initiate and/or take part in post-incident reviews. Undertake Counter-terrorism training.	5	<u>35</u>	<u>1525</u>

	Risk or Trigger Event	Impact*	Probability	Inherent Risk Score **	Current Controls	Mitigating Plans	Revised Impact	Revised Probability	Residual Risk ***
R.09	One off activities - experiencing problematic delivery or unexpected consequences	6	5	30	One-off activities given individual risk assessment, risk management plans, discussed with WBC Safety Advisory Group. Expert/professional advice sought when appropriate.	Ensure post-event reviews are always undertaken and, where appropriate, measures introduced to prevent recurrence. Insurance to mitigate impacts	4	3	12
R.02	Council action(s) having unintended negative impact on other parties	7	3	21	Transparent procedures and processes in place to minimise risk in day-to-day service operations. Effective project management, action-planning and risk management procedures for all defined projects, events and services. Regular inspections of all assets and facilities to which the public have access. Insurance in place. Councillors available to discuss any issues at any time. Expert advice sought when appropriate.	Incidents discussed and analysed at Leader/Chief Exec. Meetings and at management team meetings. Risk assessments completed. Any recommendations tabled at appropriate Council Committee. Training and development for members and officers.	4	2	8
R.14	Loss of non-precept income	2	54 10	1020	Accounting procedures	Budget adjustments CIL money to be ring-fenced to cover the PWLB loan repayments on the VP Cafe, to avoid affecting the precept. Use of reserves. Debt recovery.	2	54 10	1020
R.10	Confidential or sensitive information being disclosed	5	34	1520	Councillor and staff induction and training in place. Security measures in place, e.g. use of safe(s), shredder. (Very little confidential information is held).	Regular review of training to ensure it is up-to-date with latest advice. Regular review of the impact on processes arising from changes in procedures, e.g. credit card payments, on-line banking. Councillor training needed for new Data Protection Regs and use of email	5	23	1015
R.07	Fraud, misconduct, gross underperformance	6	3	18	Preventative measures in place, including payments authorisation, quarterly internal audits, spot checks. Audit reports reviewed. Insurance cover for identifiable risks. Performance management procedures in place, including monthly reviews and annual appraisals. List of payments and	Review of recruitment process effectiveness. Consider obtaining news management service if an incident occurs. Additional management performance training. Risks covered by insurance	4	2	8

	Risk or Trigger Event	Impact*	Probability	Inherent Risk Score **	Current Controls	Mitigating Plans	Revised Impact	Revised Probability	Residual Risk ***
					Income and Expenditure presented quarterly to P & R. Procurement Policy now in place				
R.15	Loss of telecommunications	8	2	16	Incoming call routing on main number is handled in the cloud, so has resilience built in. Additionally, routing can easily be deployed to a backup cloud instance if required.-	Routing of main number via multiple IVR options terminates on mobiles, and can be rerouted to alternative mobile numbers as required	4	1	4
R.12b	Loss of access to Town Hall	3	4	12	Zoom/ Virtual events	Zoom/ Teams /remote working. Covid-secure measures	3	4	12
R.13	Loss of Town Hall contents including civic regalia	5	2	10	All contents including regalia insured. Most valuable regalia kept in alarmed Town Hall safe. Attendant with Mayor at all times when full chain is worn. All regalia and contents insured with up to date valuations. All important paperwork scanned and in cloud. CCTV installed in Town Hall		4	1	4
R.12a	Physical Loss of Town Hall due to fire, flood or similar major event	3	1	3	Management Team called together to agree priorities. Establish medium/long term plan to return to Town Hall or other Town Centre offices Insurance in place to cover costs. 'the Cloud' in use so staff can work remotely.	Staff have technology to enable flexible and remote working. Some meetings can be virtual Other venues can be used	2	1	2
R.16	Non-compliance with legislation/regulations	4	4	16	Standing Orders Financial Regulations Access to SLCC and HALC Qualified Clerk and RFO	Member and officer training			

*The impact relates solely to the impact on Newbury Town Council as a corporate body.

** Inherent Risk is the product of Impact multiplied by Probability. Both Impact and Probability are assessed on a scale of 1 to 10, where 1 is a low score and 10 the highest. Therefore the higher the Inherent Risk Score, the more significant it is thought to be. Inherent Risk Score provides a means of prioritising management time and effort by highlighting areas of concern on a numerical scale. Subsequent experience and changes in circumstances over time can result in the need to re-value the scores for Impact and Probability.

***Residual Risk is the perceived risk remaining after planned actions have been taken. While good controls and mitigating plans are essential in managing strategic risks, some risks cannot be completely eliminated or may take some time to control following an incident.

Considered by Audit Working Group 03.10.2023

NEWBURY TOWN COUNCIL

Notes of the Member Support and Development Working Group Meeting at 3.30 pm,
Wednesday 20th September 2023

Present: Councillors Jayne French-Drayton, David Marsh and Elizabeth O’Keeffe

In attendance: Hugh Peacocke (CEO)

1. Apologies

Councillor Jo Day.

2. Election of Working Group Chairperson

Councillor Elizabeth O’Keeffe was elected as Chairperson of the WG.

3. Terms of reference of the Working Group

Noted by the meeting.

4. To consider the findings of the Member Survey

The meeting considered the findings from the “Exit Survey” conducted in March 2023, before the Town Council elections in May.

The following points were noted:

- Agreed that members receive **good support** from officers
- Agreed that the **relevant information** is provided for members
- **Saturday surgeries:** keep as they are, with the following suggestions:
 - a) Quarterly coffee mornings in conjunction with Saturday surgeries
 - b) Use mansion House Street door if there is a wedding in the Chamber
 - c) Exclude Christmas and Easter clashes
 - d) Break in August
 - e) Tuesday reminders, to let Kym know of any change by Wednesday
- **Working groups:** Meet as required. Stick to terms of reference.
- **Mayor-Making:** Ask CPA & C to consider the following:
 - a) Separating statutory and ceremonial aspects, as happened in 2020
 - b) Doing it all in the Corn Exchange
 - c) Religious service to be at the discretion of the incoming Mayor

It was suggested that a Governance structure graphic might be prepared for the information of members.

5. Training and Development

Overall it was agreed that members are provided with sufficient opportunities for development and training.

Pleased with Member induction provided in the Council Chamber and by correspondence. Very pleased with the bus tour of some of the Council’s major assets.

It was suggested to send the information pack annually, to remind members and refresh with any reviews/ amendments.

6. To Recommend a Member Support and Development Policy

The draft Policy, as presented by the CEO was recommended for approval by P & R Committee. It was noted that this includes a CPD target of 1 hour per quarter, 4 hours per year. Also, that there is no statutory requirement for this and that it should be recorded/ monitored by member groups.



Member Support and Development Policy

1 Introduction

- 1.1 This Council is committed to supporting its members, including training and development, in order to assist the Council in achieving its aims, objectives, priorities and vision in accordance with the plans that have been agreed.
- 1.2 **Member support** will be delivered by the Council's officers and will include providing information and assistance to enable members to effectively carry out their roles as members of the Council.
- 1.3 **Member training and development** will be delivered by the sourcing of appropriate training and development opportunities and sufficient funding being made available to enable engagement by all.

2 Member Support

- 2.1 The Council's officers will support members to carry out their roles as members of the Council. This role requires attendance at meetings, adequate preparation for meetings and active participation at meetings.
- 2.2 Meetings includes Full Council, Committees, subcommittees and Working Groups.
- 2.3 The Support provided includes, but is not limited to, the following:
- A) A Council email address to facilitate secure communications
 - B) Advance notice of meetings, including time, dates and locations
 - C) Agendas and papers needed for the meetings
 - D) Dealing with member's queries or questions relating to the business of the meeting, in advance of, or during the meeting
 - E) Development and Training opportunities, as identified below.

3 Member Development

- 3.1 The key requirements of Members' learning and development activities are to:
- A) Support individual Members to carry out their existing roles efficiently and effectively
 - B) Support individual Members in preparing for future roles
 - C) Enable Members to undertake specific duties and responsibilities
 - D) Assist with the achievement and implementation of Council and Strategy objectives
 - E) Keep Members up to date with new legislation and changing policies.

- 3.2 It is essential that Members are given the opportunity to develop their knowledge of local government and the law relating to parish councils and to learn and develop skills to help them serve the community. Participation in Member Development should be recognised as being part of the role of being a councillor.
- 3.3 This Council accepts: -
- A: The need to provide appropriate training, development and learning opportunities for all Members which will be identified by various means including (but not exclusively) self-assessment, the Council's stated aims and objectives and changes in legislation;
 - B: That continued investment and commitment to training and development are essential if quality services are to be provided, maintained and continually improved;
 - C: That it has a responsibility to provide equal access to training and development for all Members in accordance with equal opportunities legislation and existing policies.
- 3.4 This Council: -
- A: Will identify delivery agencies to provide training and development to maximise the potential of its Members;
 - B: Encourage all Members to actively participate in the training and development;
 - C: Will identify areas of training need, which arise from changes in legislation and the changing role of this Council;
 - D: Identify specific needs which will include basic new Councillor Induction and other critical topics such as gaining a thorough understanding of:
 - The Council's role in the Planning process
 - Members' Financial Management responsibilities
 - The Code of Conduct
 - Decision-making processes
 - E: Identify accredited courses for councillors;
 - F: Source courses offered in topics that will be helpful to the development of members;
- 3.5 Courses will be sourced for delivery only by appropriately qualified providers (which may include the Council's officers)
- 3.6 Officers will circulate to Members any relevant updates and information received from NALC, SLCC, the LGA, Central Government, West Berkshire District Council and any other stakeholders regarding the business of the Council.

4 Resources

4.1 The Council will provide a training and development budget and, in particular, the Council will take into account the following factors:-

A: The identified training and development needs of Members,

B: Training and development needs that are essential to improve and progress the agreed policies and strategies of the Council,

C: The value for money to be derived from attendance.

5 Continuous Professional Development

5.1 Town Councillors give their time and services voluntarily and any CPD target should reflect this. Therefore, it is considered reasonable that all members should aim for a CPD target of a minimum of 1 hour in every 3 months- a total of 4 hours per year.

5.2 There is no statutory requirement for a Councillor to attend any training or development. Nevertheless, The Town Council encourages its members to take up appropriate training opportunities.

5.3 There are various ways that members can accrue CPD time, including:

- Attendance on approved courses, including webinars
- Attendance at conferences and other relevant events
- Reading reports, newsletters, etc, from other bodies which are relevant to the business of the Council

5.4 Members are encouraged to share learning outcomes and any valuable information received with all colleagues, both councillors and officers. This will help the Council to achieve even more value from training and development.

5.5 **Monitoring and recording of training and development is a member-led activity and should be carried out by each political group within the Council.**

Newbury Town Council**Work Programme for Policy and Resources Committee Meetings 2023-2024****Standing Items on each (ordinary meeting) agenda:**

1. Apologies
2. Declarations and Dispensation
3. Approval of Minutes of previous meeting
4. Questions/ Petitions from members of the Public
5. Questions/ Petitions from Members of the Council
6. Health and Safety Report
7. List of Payments
8. Income and Expenditure/ Budget Monitoring Report
9. Debts over £500 and more than three months old
10. AWG report (if met)
11. Internal audit reports
12. KPIs report
13. Report to P&R whenever the Unreasonable, Persistent or Abusive Complainants policy has been invoked.
14. Update on Strategy Action Plan

Meeting Date	Item
July	KPI's
	Review Working Groups and their membership (AWG)
	Mayor's Benevolent Fund Accounts
	Report from grants Sub-Committee (re June meeting)
October	Prep for Budget/ Strategy
	Risk management strategy and Strategic risk register
	Investments
	Receive report from Climate Emergency Working Group
	To receive a report from the Staff sub-Committee, if any
	To receive report from Berkshire Youth now to Full Council
January	Budget
	Recommendations to Full Council re Council Strategy Review
	Report from Grants subcommittee (if met)
April	Financial Regulations Review. It is good practice to review Financial Regulations annually.
	Write off bad debts

Board Resolution

Extract from the Minutes of a Meeting of the members of Newbury Town Council – Policy and Resources Committee (the “**Council**”) held Monday 16th October 2023 at Newbury Town Council

Present: Councillors: Alistair Bounds, Jo Day, Jayne French-Drayton, Pam Lusby Taylor, Steve Masters, Vaughan Miller, Andy Moore, Gary Norman, Elizabeth O’Keeffe and Meg Thomas.

The purpose of the meeting was to consider whether or not the Council should apply for Business Debit Cards to be issued by Handelsbanken plc (the “**Bank**”) from time to time for use by authorised users in connection with all or some of the accounts held by the Council with the Bank.

It was noted that the terms and conditions relating to each Business Debit Card were contained in the following documents which were produced to the meeting and considered by members of the Newbury Town Council – Policy & Resources Committee:

1. The Business Banking Terms and Conditions (and in particular, Part F);
2. The Tariff of Charges;
3. The Business Debit Card Application Form; and
4. A Business Debit Card Authorised User Application Form, (together, the “**Documents**”).

It was further noted that signing a Business Debit Card Authorised User Application Form would enable the person or persons nominated in such form (each, an “**Authorised User**” and the meeting noted that for the purposes of the meeting such expression shall include all further Authorised Users nominated by or on behalf of the Council from time to time) to use a Business Debit Card in relation to the relevant accounts of the Council (to make payments, withdraw cash and give instructions to the Bank in relation to Business Debit Cards (and the related accounts)) and that the Council would be liable for the use (including any unauthorised use) by each Authorised User of a Business Debit Card.

In addition, it was noted that the Council has provided a mandate to the Bank which sets out amongst other matters (i) persons who are entitled to give instructions to the Bank concerning the Council’s accounts and to make withdrawals from and carry out other payment transactions in relation to such accounts and (ii) persons who may apply for and request the availability of certain payment services. It was further noted that the nomination of Authorised Users from time to time would allow persons (who are not necessarily named, referred to or identified in such mandate or any other relevant agreement between the Council and the Bank) to draw on, have access to, make use of and give instructions to the Bank regarding Business Debit Cards and that the signing of the Business Debit Card Application Form and/or a Business Debit Card Authorised User Application Form by or on behalf of the Council would not necessarily be carried out in accordance with the current terms of the mandate or any other relevant agreement between the Council and the Bank.

After due consideration of all of the circumstances and being satisfied that it was in the Council’s best interests, it was resolved that:

1. The Council should apply for the Business Debit Card by signing the Business Debit Card Application Form;
2. The Council agrees to, accepts and will be bound by the Business Banking Terms and Conditions and the other Documents;

3. The Council will be liable for any overdraft (whether authorised or unauthorised) or any other obligations arising in connection with the use of any Business Debit Card;
4. Notwithstanding the existing terms of the mandate provided to the Bank and any other relevant agreements between the Council and the Bank, the Bank is hereby authorised to accept and act on instructions from Authorised Users in relation to Business Debit Cards and to allow Authorised Users to draw on, have access to, make use of and give payment instructions in relation to the relevant accounts of the Council where any of the foregoing is in connection with a Business Debit Card and to accept and act upon the Business Debit Card Application Form and any Business Debit Card Authorised User Application Forms signed by or on behalf of (or which purport to be signed by or on behalf of) the Council;
5. Any two of the following persons are hereby authorised to complete and sign the Business Debit Card Application Form and to complete and sign (including by nominating Authorised Users) Business Debit Card Authorised User Application Forms from time to time and each of the following persons is hereby authorised to take any other action or decision in connection with any Business Debit Card or any Document:

Elizabeth Manship (Finance & Corporate Services Manager)

Martin Kavanagh (Services Delivery Manager)

Elisa Mullen (Civic Manager)

6. The Chairman of the Policy and Resources Committee be authorised to certify the truthfulness and accuracy of the minutes of the meeting or an extract from the minutes of the meeting to the Bank.

I hereby certify that the foregoing is a true and accurate extract from the Minutes of a Meeting of the Newbury Town Council – Policy and Resources Committee at which (all appropriate interests having been properly declared) a quorum entitled to vote was present was duly held on the 16th day of October 2023 and that a true copy of each Document has been retained by the Council.

.....
Chairman of Finance / Secretary

.....
Date



Carbon Footprint Appraisal for Newbury Town Council

Assessment Period:
1st April 2022 – 31st March 2023

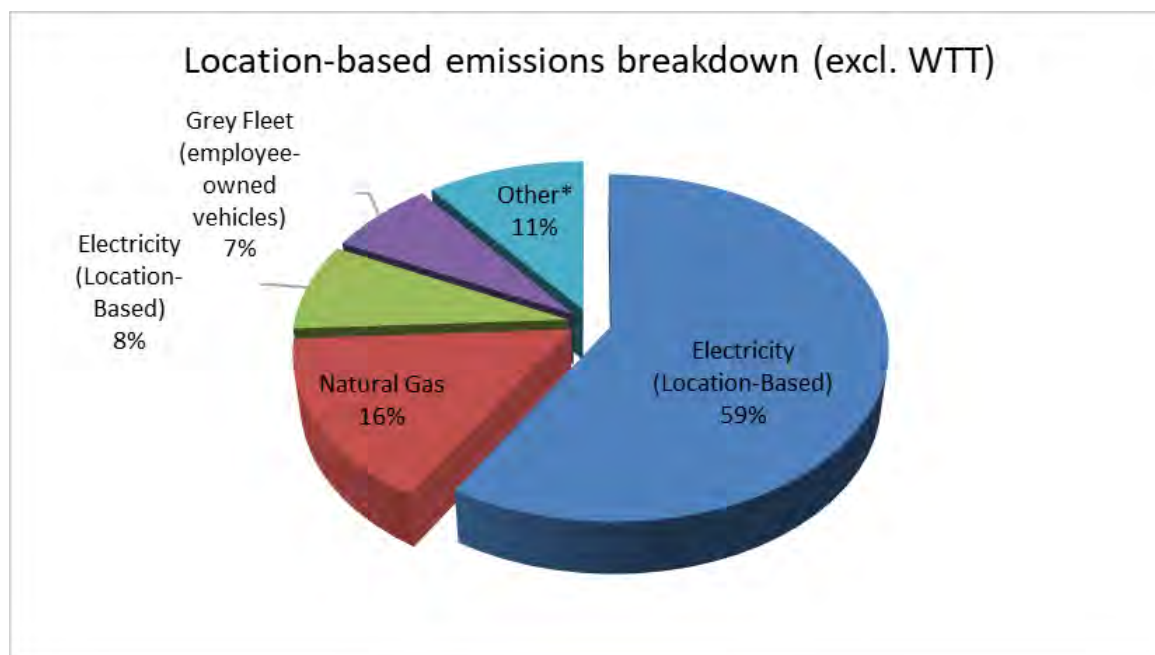
Executive Summary

Current Performance

- NTC's total location-based emissions are 38.43 tCO₂e, a decrease of 43.6 % compared with the baseline year of 2018/19.
- The most significant emission source is electricity accounting for 58.62% of NTC's carbon footprint.
- The estimated error margin is a quite low given the accuracy of data provided (+/- 0.93 tCO₂e).

Recommendations

- Offset the GHG emissions created within this data period to maintain your carbon neutrality.
- Switch to 100% renewable energy tariffs to reduce emissions associated with electricity use.
- Evaluate the business case for installing additional renewable energy generation e.g., solar and hydro (the business case for these may be far stronger given steeply rising energy prices).
- Investigate swapping owned sites from gas-powered heating to sustainable alternatives.
- Investigate opportunities to reduce site energy consumption across all sites through implementing regular energy monitoring and conducting an energy audit.



*Other= Transmission & Distribution (Location-Based), Water, Home-working, Wastewater.

Year/Element	Location based
Total number of employees (FTE)	10
Turnover in £ million	1.13
Tonnes of CO₂e	38.43
Tonnes of CO₂e per employee	3.84
Tonnes of CO₂e per £ million turnover	34.01

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Quality Control

Report issue number:	1.0
Date:	13 July 2023
Calculations completed by:	James Fryer
Calculations reviewed by:	Jenny Webb
Report produced by:	James Fryer
Report reviewed by:	Jenny Webb
Director approval:	Dr. Wendy Buckley

1. Introduction

1.1. Company Overview

This report represents the fifth consecutive year of carbon emissions assessment for Newbury Town Council (NTC). Over this period NTC has reduced its absolute emissions year on year by 43.6% since its baseline year of 2018/19 by implementing energy saving and emissions reduction measures. Please see section 4 for a detailed comparison between reporting periods.

1.2. Goals & objectives

- NTC has declared a climate emergency and set an intended reduction target of 10% year on year from its 2018/19 baseline (of its assessed scope 1,2 and 3 emissions).

1.3. Data supplied for the Carbon Footprint Appraisal

A summary of the data supplied by NTC for the appraisal can be provided on request.

1.4. Methodology for the Carbon Footprint Appraisal

The methodology document can be downloaded using this link,

[https://www.carbonfootprint.com/docs/carbon footprint appraisal - methodology document.pdf](https://www.carbonfootprint.com/docs/carbon_footprint_appraisal_-_methodology_document.pdf)

1.5. Abbreviations

A/C	Air Conditioning
CO ₂	Carbon Dioxide
CO ₂ e	Carbon Dioxide Equivalent
Defra	Department for Environment, Food and Rural Affairs
EV	Electric Vehicle
GHG	Greenhouse Gas
km	Kilometres
kWh	Kilowatt Hours
T&D	Transmission & Distribution
WTT	Well-To-Tank

2. Calculation Scope and Accuracy

2.1. Scope of this work

Carbon Footprint has assessed the GHG emissions from 1st April 2022 to 31st March 2023 resulting from the energy consumption at NTC's facilities and its business transport activities.

NTC's baseline year data and emissions can be found in the 2018/19 report.

2.2. Organisational & reporting boundaries

Figure 1 shows the full boundaries of the *Greenhouse Gas Protocol Corporate and Value Chain Standards*. The organisation has accounted for all quantified GHG emissions and/or removals from facilities over which it has operational control. This assessment covers the reporting boundaries shown in Table 1, in line with the Greenhouse Gas Protocol Corporate Standard.

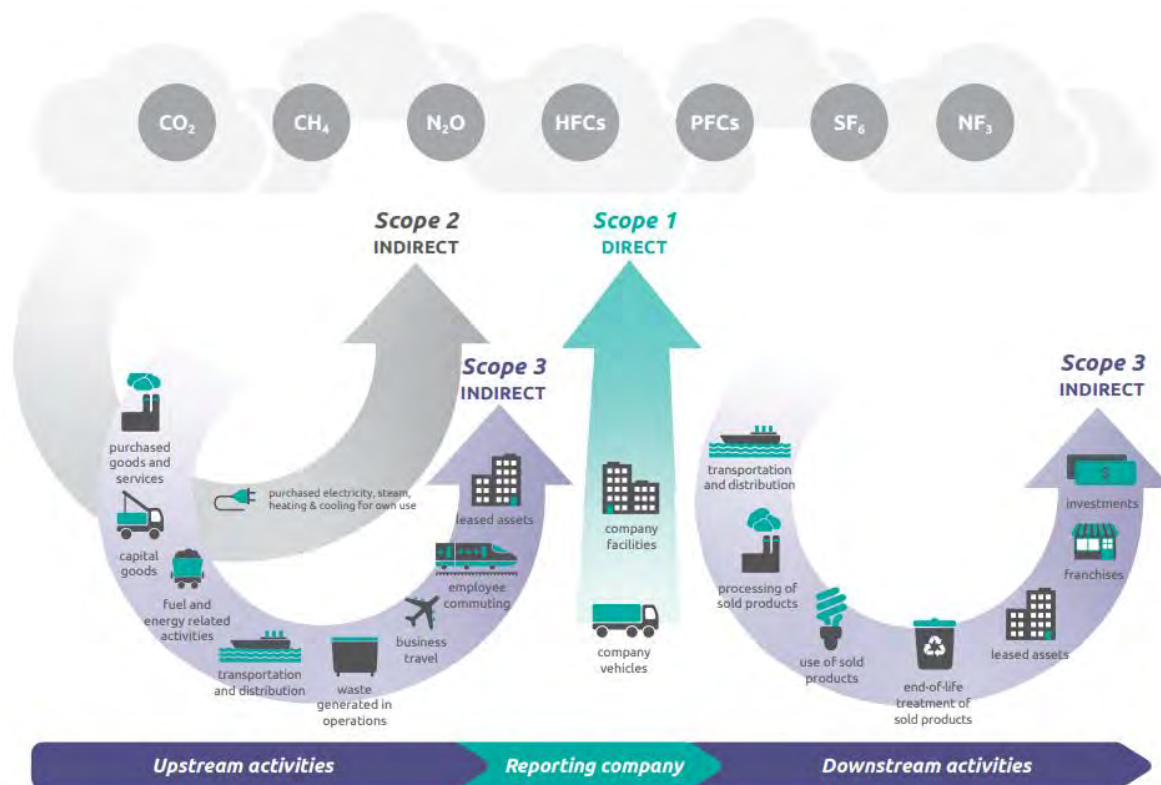


Figure 1: Overview of emissions scopes (GHG Protocol - Scope 3 Calculation Guidance v1.0 - 2013)

Table 1: NTC's GHG Assessment boundary based on the Greenhouse Gas Protocol Corporate Standard*(All green rows have been included in this assessment; all grey rows are not applicable; orange rows have been excluded)*

Scope	Activity	Calculation Type	Completion Status	Justification
1	Electricity, heat or steam generated on-site		Not relevant	
1	On-site fuel use		Not relevant	
1	Company owned vehicles		Not relevant	
1	Fugitive emissions (incl. Refrigerant gases and AC)		Not relevant	
2	On-site Consumption of purchased electricity, heat steam and cooling	Activity Data	Complete	
3	1. Purchased goods and services	Activity Data	Partial	Water has been included in this assessment. Additional emissions sources may be relevant.
3	2. Capital goods		Excluded	Not required for the GHG Protocol Corporate Standard
3	3. Fuel- and energy related activities (not included in scope 1 or scope 2)	Activity Data	Partial	Transmission and Distribution is included. Well-To-Tank has not been included.
3	4. Upstream transportation and distribution		Not relevant	
3	5. Waste generated in operation		Excluded	Not required for the GHG Protocol Corporate Standard
3	6. Business travel (not included in scope 1 or scope 2)	Activity Data	Complete	
3	7. Employee commuting	Activity Data	Partial	Homeworking emissions have been assessed.
3	8. Upstream leased assets		Not relevant	
3	9. Downstream transportation and distribution		Not relevant	
3	10. Processing of sold products		Not relevant	
3	11. Use of sold products		Not relevant	
3	12. End-of-life treatment of sold products		Not relevant	
3	13. Downstream leased assets	Activity Data	Complete	
3	14. Franchises		Not relevant	
3	15. Investments		Excluded	Not required for the GHG Protocol Corporate Standard

2.3. Calculation uncertainty assessment & materiality

The result of a carbon footprint calculation varies in accuracy depending on the data set provided. The more accurate the data supplied, the more accurate the final result. Materiality is determined by the percentage contribution of each element to the overall footprint.

Based on the accuracy of the data provided (Table 2), a simple uncertainty analysis has been used to estimate the potential error margin for the appraisal results.

Table 2: Assessment accuracy, materiality and simple error analysis

Emission Source	Data source / comments	Materiality	Uncertainty	Error Margin (tCO ₂ e)
Electricity (Location-Based)	Meter readings provided (kWh) covering the full assessment period.	Very High (>40%)	1%	0.25
Home-working	Details of home-working hours and occupancy status were provided for all staff.	Low (1-5%)	50%	0.22
Wastewater	Percentage returned as wastewater estimated based on knowledge and previous allocations per site.	Low (1-5%)	50%	0.19
Grey Fleet (employee-owned vehicles)	Vehicle details (engine size and fuel type) were provided along with distance travelled (miles).	Medium (5-20%)	5%	0.14
Natural Gas	Meter readings (m ³) provided covering the full assessment period.	Medium (5-20%)	1%	0.06
Water	Meter readings provided (m ³) covering the full assessment period.	Low (1-5%)	5%	0.04
Victoria Park Kiosk Electricity (Location-Based)	Submeter recharged consumption provided (kWh) covering the full assessment period.	Medium (5-20%)	1%	0.03
Total			2.4%	0.93



3. Carbon Footprint Results

3.1. Summary of results

The total location-based carbon footprint for NTC for the period ending 31st March 2023 is 46.8 tonnes CO₂e.

Table 3: Results of NTC's carbon footprint assessment by scope and GHG Protocol emission categories

Scope	Emission Source	Location-Based (tCO ₂ e)
1	Natural Gas	5.97
1	Scope 1 Total	5.97
2	Electricity	22.53
2	Scope 2 Total	22.53
3.1	Water	0.88
3.3	Transmission & Distribution	2.35
3.5	Wastewater	0.38
3.6	Grey Fleet (employee-owned vehicles)	2.75
3.7	Home-working	0.44
3.13	Electricity	3.13
3	Scope 3 Total	9.93
All	Tonnes of CO₂e	38.43
All	Tonnes of CO₂e per employee	3.84
All	Tonnes of CO₂e per £ million turnover	34.01

A full breakdown of emissions by source has been provided in Annex A.

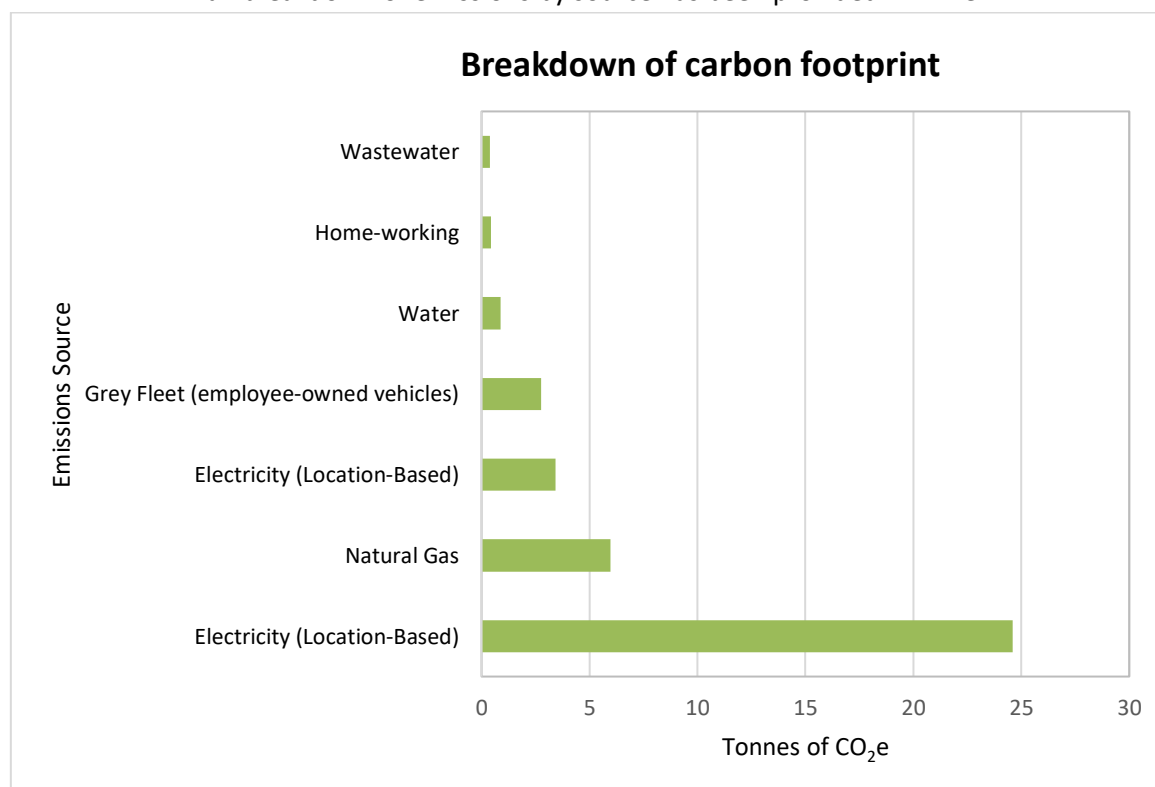
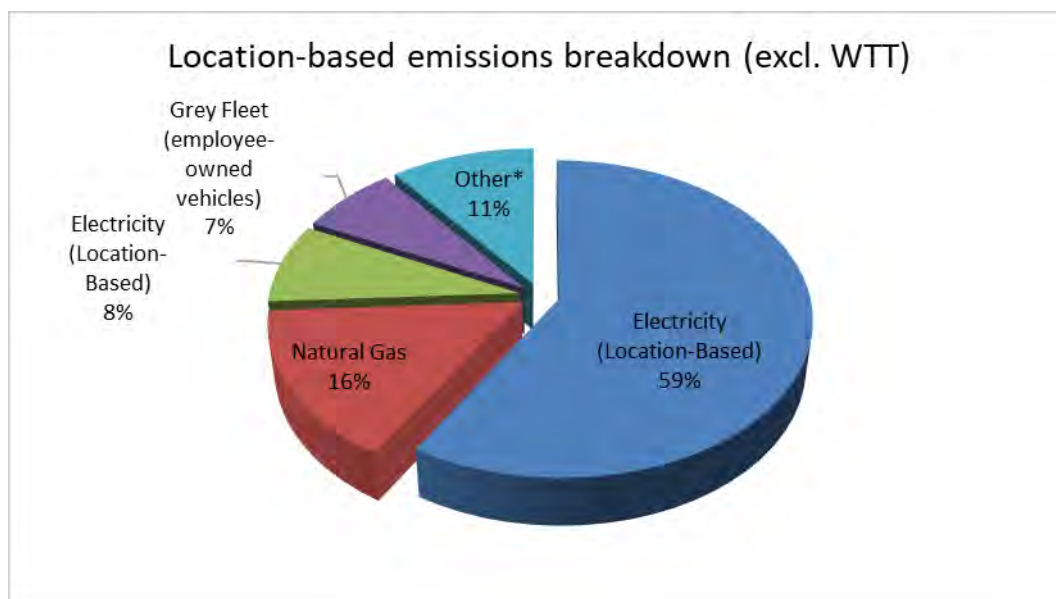


Figure 2: Contribution in tonnes of CO₂e of each element of NTC's carbon footprint



*Other= Transmission & Distribution (Location-Based), Water, Home-working, Wastewater.

Figure 3: Percentage contribution of each element of NTC's market-based carbon footprint

3.2. Emissions from energy usage at site facilities

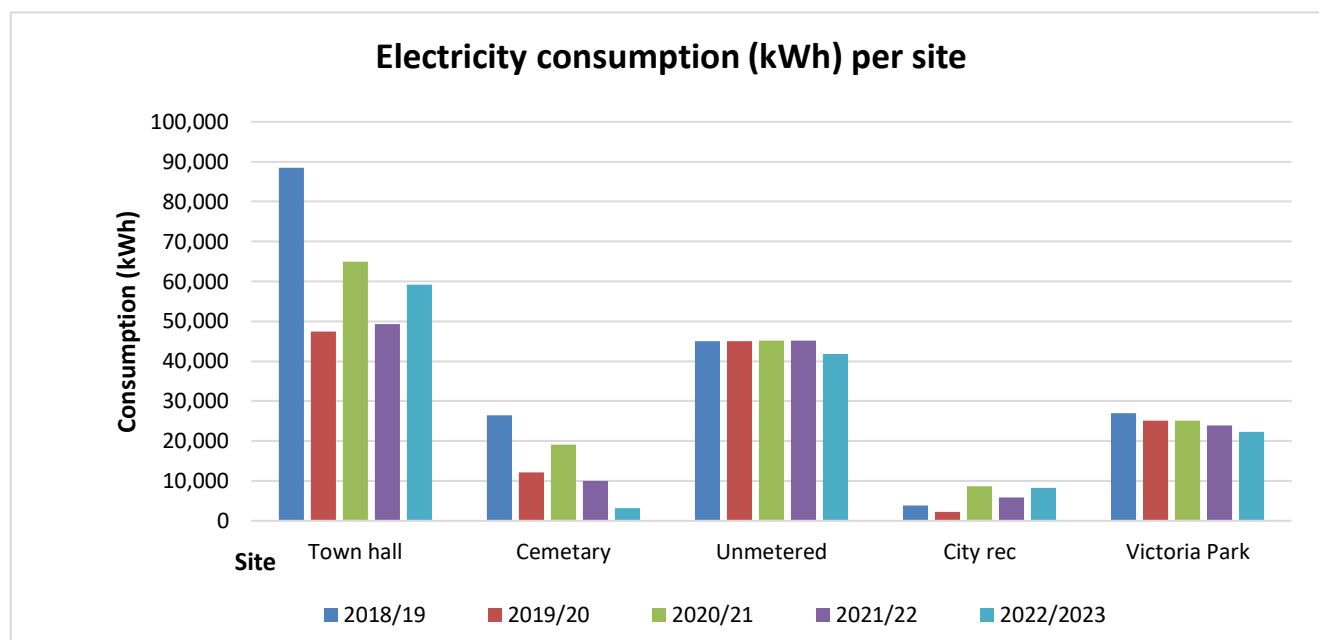
Table 4 shows a breakdown of emissions from each site/location based on electricity and gas consumption.

Table 4: CO₂e emissions as a result of site energy consumption

Name of Site	Location-based Electricity ¹ (tCO ₂ e)	Natural Gas (tCO ₂ e)	Total ¹ (tCO ₂ e)
Town Hall	8.29	5.97	14.26
Town Hall Night	3.65	-	3.65
Clock Tower	0.55	-	0.55
Band Stand	0.01	-	0.01
Shaw Cemetery	0.47	-	0.47
Victoria Park	3.42	-	3.42
Street Lighting 1	0.73	-	0.73
Street Lighting 2	8.11	-	8.11
Market Pillar 1	0.43	-	0.43
Market Pillar 2	0.42	-	0.42
Wash Common 1	0.82	-	0.82
Wash Common 2	0.78	-	0.78
Newtown RD	0.20	-	0.20
City Rec	0.14	-	0.14
Total	28.01	5.97	33.99

¹Totals include emissions from Generation and Transmission & Distribution

Figure 4 shows electricity consumption over the 5 years of assessment. Reductions have been achieved in the Town Hall and Cemetery through heating and lighting efficiency improvements (however Town Hall consumption has increased in 2022/2023 due to colder winter weather and increased lettings). Consumption in the city rec has increased slightly due to more frequent training (by 20%) and therefore use of changing rooms and sports pitches. There was a 7.1% decrease in street lighting consumption in 2022/2023 compared to the previous year.



Note: 'Town Hall' includes meters for the following: Town Hall, Town Hall Night, Clock Tower and Band Stand.

'Cemetery' includes: Shaw Cemetery and Newtown RD.

'City rec' includes: Wash Common 1, Wash Common 2 and City Rec.

'Victoria Park (previously Kiosk)' includes: Victoria Park, Market Pillar 1 and Market Pillar 2.

Figure 4: Electricity consumption (kWh) per site

3.3. Emissions from Well to Tank

Well-to-tank emissions relate to the upstream emissions of fuel and energy; accounting for extraction, processing, and transport of fuels/energy. Historically, NTC has not included these associated emissions in reporting. **For this assessment, including WTT emissions would account for an additional 8.39 tCO₂e. NTC could reduce these emissions by reducing fuel and energy usage.**

Table 5: Well-To-Tank CO₂e Emissions breakdown

Emission Source	Location-Based (tCO ₂ e)
Electricity	5.39
Natural Gas	1.02
Electricity	0.75
Grey Fleet (employee-owned vehicles)	0.67
Transmission & Distribution	0.56
Total	8.39



4. Comparison and Benchmarking

4.1. Comparison to base year emissions

Table 6 and Figure 5 below show historical emissions per activity, as well as the total carbon footprint and carbon intensity metrics (tonnes of CO₂e per employee and tonnes of CO₂e per £M turnover).

Overall, absolute emissions have decreased since the baseline year (2018/2019) by 43.5%, with a 5.3% decrease compared to the previous assessment in 2021/22. The most significant progress has come from reductions associated with electricity emissions with a decrease of 58.1%.

The only emission source which has increased since the baseline year is employee-owned car travel. All flights and public transport emissions have been reduced through virtual or online alternatives to previously attended in-person events and trainings.

Table 6: NTC's carbon footprint comparison and percentage change

Element	2018/19	2019/20	2020/21	2021/22	2022/23	% change on baseline year (2018/19)	% change on previous year
Site electricity (Location-based)	58.64	36.61	41.24	29.15	24.59	-58.1% ▼	-15.6% ▼
Site gas	7.69	5.52	6.24	6.16	5.97	-22.3% ▼	-3.1% ▼
Vehicle fuel usage	0.00	0.00	0.01	0.01	0.00	n/a	-100.% ▼
Employee-owned car travel (grey fleet)	1.17	0.15	0.38	1.35	2.75	134.9% ▲	103.9% ▲
Bus travel	0.06	0.00	0.00	0.00	0.00	-100.% ▼	0%
Taxi travel	0.00	0.00	0.00	0.00	0.00	-100.% ▼	0%
Rail travel	0.07	0.03	0.00	0.00	0.00	-100.% ▼	0%
Flights	0.49	0.00	0.00	0.00	0.00	-100.% ▼	0%
Water (and wastewater)	0.00	0.00	2.71	0.83	1.26	n/a	52.% ▲
Home-workers	0.00	0.00	2.12	0.56	0.44	n/a	-22.6% ▼
Non-Controlled Site electricity (Location-based)	0.00	0.00	0.00	2.53	3.42	n/a	34.9% ▲
Total Tonnes of CO₂e (Location-based)	68.12	42.29	52.70	40.60	38.43	-43.6% ▼	-5.3% ▼
Tonnes of CO₂e per employee	6.19	3.52	4.79	3.69	3.84	-37.9% ▼	4.1% ▲
Tonnes of CO₂e per £ M turnover	36.92	27.11	27.88	24.17	34.01	-7.9% ▼	40.7% ▲

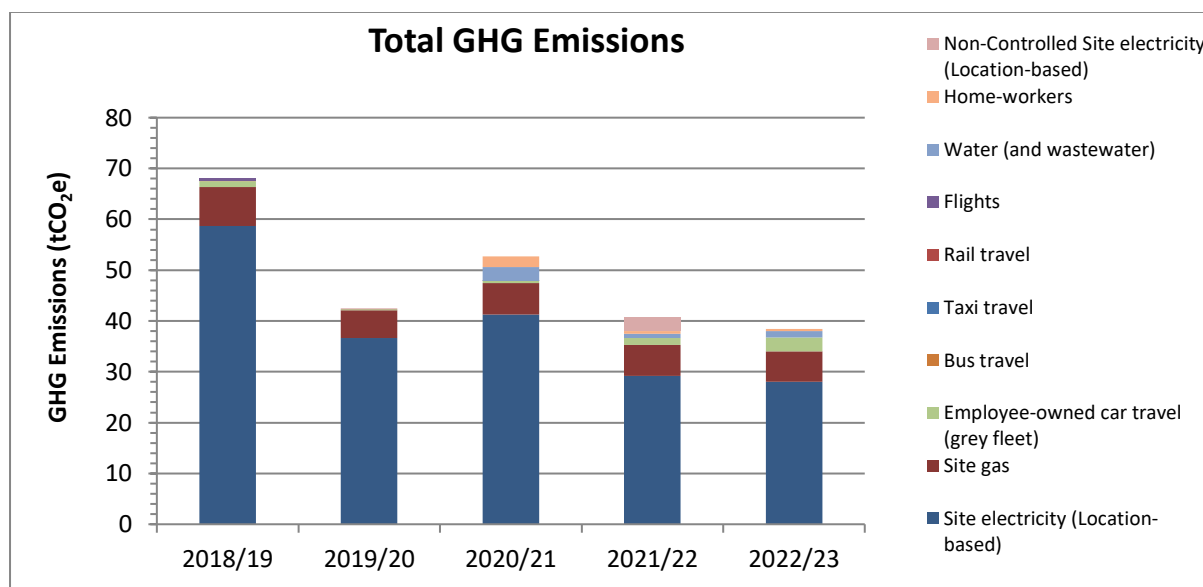


Figure 5: Detailed emissions comparison for the various aspects of NTC's emissions

Benchmarked against employee numbers and company turnover (adjusted for inflation) the carbon emissions statistics show an increase in both intensity metrics since the previous year, although they remain lower than the baseline year of 2018/19. The increase occurs despite lower absolute emissions due to a lower number of employees as well as company (£Million) turnover than in all previous years.

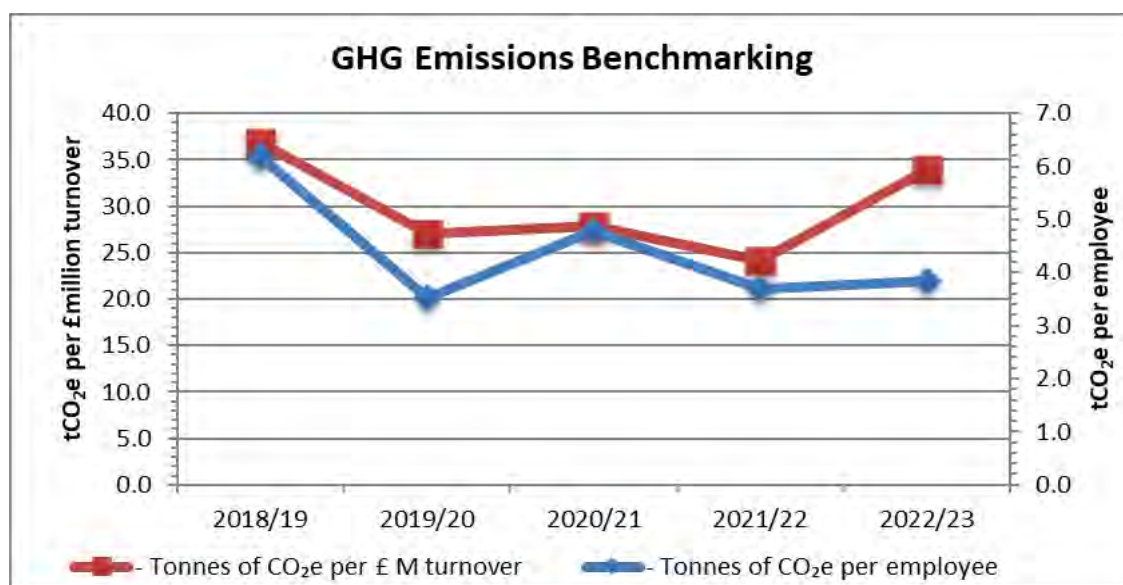


Figure 6: Carbon footprint of NTC for internal benchmarks

Carbon Footprint recommends that organisations use the base-year GHG inventory as a benchmark to measure against. When using the base-year GHG inventory as a benchmark, organisations can set realistic reduction targets and measure their progress year on year. This can also provide excellent marketing opportunities, where real figures can demonstrate your commitment towards helping fight climate change.

4.2. External benchmarking

Companies often find it useful to benchmark themselves against similar organisations in their sector. Carbon Footprint Ltd has an online tool you can use to find publicly available information on other organisations that have reported their emission.

The Carbon Benchmarking Tool is free to use and can be found online at:

https://www.carbonfootprint.com/carbon_benchmark.html

Many companies report Scope 1 & 2 emissions for comparison against others as elements included in Scope 3 can vary greatly. Table 7 summarises the emissions across these Scopes, along with metrics showing emissions per unit turnover and per employee, to help your benchmarking.

Table 7: NTC's benchmarked GHG emissions

Year/Element	Location based
Total number of employees	10
Turnover in £ million	1.13
Tonnes of CO ₂ e	38.43
Tonnes of CO ₂ e per employee	3.84
Tonnes of CO ₂ e per £ million turnover	34.01
Scope 1 & 2 Emissions	
Tonnes of CO₂e	28.51
Tonnes of CO₂e per employee	2.85
Tonnes of CO₂e per £ million turnover	25.23

5. Conclusion

NTC, in conjunction with Carbon Footprint Ltd, has assessed its carbon footprint and has achieved:

- a reduction of 5.33% from the previous year, based on its absolute emissions.
- and shown a reduction of 43.58% from the baseline year, based on its absolute emissions.
- and shown a reduction of 37.94% from the baseline year, based on its emissions per employee.

By achieving this, NTC has qualified to use the Carbon Footprint Standard branding. This can be used on all marketing materials, including website and customer tender documents, to demonstrate your carbon management achievements.



6. Recommendations

6.1. Carbon & sustainability targets

6.1.1. Target setting

NTC should set targets based on per employee and/or per £M turnover, which will account for business growth. Many organisations are now setting targets based on the Science Based Target initiative. Typical targets cover mid-term and longer terms goals such as:

- A 50% reduction in emissions per £M turnover/employee by 2030.
- A 90% reduction in emissions per £M turnover/employee by 2045.

All targets set should be reviewed regularly and amended accordingly (i.e. target increased if it is met ahead of schedule). A clear roadmap for individual emissions sources should be in place. This will ensure the strategy for reducing CO₂e emissions and tracking toward a net zero target is appropriate for the business.

A hyperlink to Carbon Footprint Ltd's whitepaper on target setting can be found below:

https://www.carbonfootprint.com/docs/2021_12_cfp_practical_target_setting_-_white_paper_v10.pdf

6.1.2. Expand the Scope of the Assessment

We recommend that the scope of the assessment is expanded in future to include the aspects that are identified as excluded in Table 1.

6.1.3. Improving the accuracy of future carbon footprint assessments

The overall accuracy is excellent with an estimated overall error margin of +/- 0.93 tCO₂e, which represents +/- 2.4% of the total emissions.

6.2. Reducing emissions

To reduce GHG emissions, we recommend the following:

- Offset the calculated footprint to maintain the 'Carbon Neutral Organisation' certification.
- The most significant option to reduce emissions would be to switch all electricity supply to 100% renewable tariffs to reduce emissions associated with electricity use (65% of total emissions). Many "green" electricity tariffs are now the same price as the traditional brown tariffs. Once you have done this you will be able to report your market-based emissions alongside your location based.
- Evaluate the business case for installing additional renewable energy generation. Investigate hydrological options as well as additional solar photovoltaic (PV) panels (the business case for these may be far stronger given rising energy prices)
- Investigate swapping owned sites from gas-powered heating to sustainable alternatives such as electric, hydrogen, solar thermal, and air-source heat pumps.
- Increase the thermal insulation of owned buildings to reduce heating energy consumption such as fiberglass and cavity wall insulation, double glazing, and draft excluders
- Consider including emissions associated with Well-To-Tank to widen the scope of next year's assessment.
- Communicate targets and actions to employees, customers and other stakeholders.

6.3. Carbon offsetting

Carbon offsetting is a pragmatic way to compensate for the emissions that you cannot reduce, by funding an equivalent carbon dioxide saving elsewhere. We note that Science Based Targets supports this as what they call Beyond Value Chain Mitigation (BVCM) and that it provides an urgently needed way for companies to cut emissions outside of their value chains in line with societal net-zero (see link - [Net-Zero: Urgent Beyond Value Chain Mitigation Is Essential - Science Based Targets](#)).

We can provide both UK-based and international projects for you to support. The majority of projects focus on the development of renewable energy in developing countries, however there are others which have a greater focus on social benefits as well as environmental benefits. Further detail on the type and specific projects that we currently have in our portfolio can be provided on request or be found at: <http://www.carbonfootprint.com/carbonoffsetprojects.html>.

The cost of offsetting has reduced considerably over recent times. This could be readily funded via an internal carbon pricing system.

Example of Carbon Offsetting Projects:



Annex A

A full breakdown of NTC's emission sources is given below. This aligns with the GHG Protocol classification methodology and provides each associated emission source:

Scope	GHG Protocol Emission Category	Emission Source	Location-Based (tCO ₂ e)
1	On-site fuel use	Natural Gas	5.97
Scope 1 Total			5.97
2	On-site Consumption of purchased electricity, heat steam and cooling	Electricity	22.53
Scope 2 Total			22.53
3.1	1. Purchased goods and services	Water	0.88
3.3	3. Fuel- and energy related activities (not included in scope 1 or scope 2)	Transmission & Distribution	2.35
3.5	5. Waste generated in operation	Wastewater	0.38
3.6	6. Business travel (not included in scope 1 or scope 2)	Grey Fleet (employee-owned vehicles)	2.75
3.7	7. Employee commuting	Home-working	0.44
3.13	13. Downstream leased assets	Electricity	3.13
Scope 3 Total			9.93
All	Tonnes of CO₂e		38.43
	Tonnes of CO₂e per employee		3.84
	Tonnes of CO₂e per £ million turnover		34.01



PRESS RELEASE

Date: 15 August 2023.

TOWN COUNCIL ON TRACK TO ACHIEVE CARBON FOOTPRINT GOAL

Since declaring a climate emergency in 2019, the Town Council's Climate Emergency Working Group (CEWG) has been taking action to transition Newbury Town Council's operations to net zero for carbon emissions.

The Town Council, in conjunction with Carbon Footprint Ltd, has assessed its carbon footprint and has achieved:

- A reduction of 5.33% from the previous year, based on its absolute emissions
- Shown a reduction of 43.58% from the baseline year, based on its absolute emissions
- Shown a reduction of 37.94% from the baseline year, based on its emissions per employee

Chairperson of the NTC Climate Emergency Working Group, Cllr David Harman said, "We are committed to taking further action to ensure the activities of the Town Council are carbon neutral by 2030 or before. The impacts of the climate crisis are already being felt right across our community.

We would also urge everyone to take a look at the Energy Saving Trust website to see how you could save energy (and money) with a few easy changes in your home:

<https://energysavingtrust.org.uk/hub/quick-tips-to-save-energy/>

Continued...

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 (01635) 40484 www.newbury.gov.uk
 @NewburyTC NewburyTC

Making Newbury a Town
we can all be proud of.

END

Contacts:

CLlr David Harman, Chair Climate Emergency Working Group david.harman@newbury.gov.uk 07932 579107

Copy of Press Release on our website:

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