

14th October 2025

To: All Members of Newbury Town Council

Dear Councillor,

You are summoned to attend a meeting of **Newbury Town Council** to be held in **The Council Chamber, Town Hall, Newbury** at **7.30 pm Monday 20th October 2025**.

There will be a **pre-meeting briefing** on the arrangements for the Remembrance Day events on Sunday 9th November 2025, **from 7.15 pm**.

The meeting will be held in the Council Chamber, Town Hall, Market Place, Newbury, RG14 5AA. The meeting is open to the press and public and will be streamed via Zoom: <https://us02web.zoom.us/j/87636307374?pwd=PsU6FvVXTw6HWJYJnX95LE9x29S87E.1>

Meeting ID: 876 3630 7374

Passcode: 697488

Yours sincerely,

Toby Miles-Mallowan
Chief Executive Officer

AGENDA

- 1. Apologies for Absence**
- 2. Declarations of Interest**
To receive any declarations of interest relating to business to be conducted in this meeting and confirmation of any relevant dispensations.
- 3. Minutes**
Town Mayor
To **approve** the minutes of the Full Council meeting held on 29 September 2025 (Appendix 1)
- 4. Questions and Petitions from Members of the Public**
(Questions, in writing, must be with the CEO by 2.00 pm on Friday 17 October 2025)
- 5. Members' Questions and Petitions**
(Questions, in writing, must be with the CEO by 2.00 pm on Friday 17 October 2025)
- 6. Town Mayor's Report (Appendix 3)**
To receive a report from the Town Mayor, Councillor David Harman.

7. **Leader's Report (Appendix 4)**
To **receive** a report from the Leader of the Council.
8. **Chief Executive Officer's Report (Appendix 5)**
To **receive** a report from the Chief Executive Officer
9. **Committees (Appendix 6)**
To **receive** the minutes of meetings of the Town Council's Committees (already circulated):
 - Community Services Committee 15th September (draft)
 - Planning & Highways 29 September (draft), 01 September, 04 August, 07 July
 - Civic Pride, Arts & Culture 08 September (draft)
10. **Mid-Year Review of NTC Performance against Newbury Town Council Strategy 2024-2028. (Appendix 7)**
To **receive** and **comment** on the Mid-Year Performance of the Town Strategy.
11. **Internal Audit Q1 Report (Appendix 8)**
To **receive** the Internal Audit Report for 2025/26 Quarter 1 and note the recommendations contained therein.
12. **Internal Audit Q1 – recommendations, Actions and timelines (Appendix 9)**
To **consider** and **approve** the actions and timeline, as recommended by the Policy and Resources Committee and Management Team.
13. **Annual Governance and Accountability Return (AGAR) External Audit (appendix 10 & 10a)**
 - i. To **note** that the Annual Governance Certificate, together with Notice of Conclusion of Audit, year ended 31st March 2025, published on the Council noticeboard and website on 30th September 2025 (appendix 10a)
 - ii. To **consider and approve** the recommendation of P&R Committee from the matters arising. (appendix 10b)
14. **Financial Regulations (appendix 11 & 11a)**
To **approve** and **adopt** the updated Financial Regulations, as recommended by the Policy and Resources Committee.
15. **Ear Marked Reserves – Council / CIL adjustments (appendix 12)**
To **note and ratify** the Council / CIL funding adjustments for the EMRs as approved and recommended to Council by the P&R Committee.
16. **Confidential and Privilege Matters resolved at Council Meetings**
To **approve** recommendations from Policy and Resources committee that when Council discusses and resolves actions that are 'confidential and privilege' due to data protection legislation and similar, any resolution should be clear in the minutes, a public document, and any 'confidential and privilege' detail should be written in an appendix, referred to in the minutes and held confidentially.

17. Budget 2026/27 (appendix 13)

To **note** the Budget Review Timeline 2026/27 as approved by the P&R Committee

18. Priority Projects for 2026/27

For Councillors to **consider** and **recommend** to Council in January Priority Projects for 2026/27

19. Forward Work Programme for Full Council meetings 2025/26 (Appendix 14)

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

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

**MINUTES OF A MEETING OF THE FULL COUNCIL COMMITTEE HELD IN THE COUNCIL CHAMBER,
NEWBURY TOWN COUNCIL, MARKET PLACE, NEWBURY ON
Monday 29th SEPTEMBER 2025 AT 7:00 PM.**

PRESENT

Councillors Phil Barnett, Vera Barnett, Jo Day, Billy Drummond, David Harman (Town Mayor), Roger Hunneman, Ian Jee, Pam Lusby-Taylor, David Marsh, Elizabeth O'Keeffe, Graham Storey, Meg Thomas.

In Attendance

Toby Miles-Mallowan, Chief Executive Officer

51. APOLOGIES

Councillors Sam Dibas, Chris Hood, Steve Masters, Vaughan Miller, Andy Moore, Gary Norman, Martha Vickers and Tony Vickers.

52. DECLARATIONS OF INTEREST

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

53. COUNCIL MINUTES

Proposed: Councillor Billy Drummond

Seconded: Councillor Ian Jee

Resolved: The minutes of Monday 29th September 2025 were resolved as an accurate record.

54. QUESTIONS AND PETITIONS FROM MEMBERS OF THE PUBLIC

There was one question from a member of the public, see appendix 1 for full details of the question and response.

55. MEMBERS QUESTIONS AND PETITIONS

There were two questions **received** from Councillor Billy Drummond:

- *Why have the photos of the Councillors been removed from the NTC notice board?*
The CEO responded that he would look into the reasons and respond to all Councillors
- *There is a lot of pigeon waste around the Civic Steps of the Town Hall.*
CEO responded that he was aware of the issues of pigeon's roosting on the balcony and that officers have employed all resources available to address this matter. Prevention efforts are complicated due to the positioning of the flag pole which requires staff access to the balcony area. The CEO said that he would liaise with West Berkshire District Council to get the waste cleaned up.

56. NEWBURY TOWN COUNCIL WATER SUPPLY

Proposed: Councillor Roger Hunneman

Seconded: Councillor Jo Day

Resolved to go with option 3 of the paper and direct award the contract with provider B.

57. Victoria Park Football

Proposed: Councillor Roger Hunneman

Seconded: Councillor Graham Storey

Resolved to amend EMR 437 to purchase Football infrastructure for Victoria Park

Proposed: Councillor Roger Hunneman

Seconded: Councillor Graham Storey

Resolved to transfer £565 from EMR 456 to EMR 437

THERE BEING NO OTHER BUSINESS THE CHAIRPERSON DECLARED THE MEETING CLOSED AT 19.17 HRS

Signature:_____ Date:_____

Appendix 1

A member of the public asked: I now request the RBL, Military and Clergy are no longer involved with the Remembrance Sunday and Armistices Day (11th November - war memorial) Commemorations in Newbury.

Response:

Thank you for your request regarding the involvement of the Royal British Legion, military, and clergy in Newbury's Remembrance events.

History and Purpose

Armistice Day began in 1919 to mark the end of WWI and to honour those who gave their lives. Remembrance has always been closely linked with the military, since it is their sacrifice being commemorated, and with religious elements, as many found spiritual comfort in prayers and hymns. The national Cenotaph itself was originally designed as a secular monument, and over time many ceremonies have developed both religious and non-religious aspects.

Faith and Society Today

The UK remains constitutionally a Christian country, though faith demographics are shifting. In the 2021 Census, 46.2% identified as Christian, 37.2% as having no religion, and the remainder with other faiths. It is important, therefore, to ensure remembrance is inclusive of all traditions.

Participation

While the armed forces and clergy remain part of the ceremony, the parade also involves many non-military organisations such as Scouts and Guides. These youth groups make up a large proportion of participants and are encouraged to learn about the importance of remembrance.

Future Consideration

We understand your concerns and recognise the need to balance tradition, inclusivity, and community expectations. It is too late to make changes for this year's commemorations, but your request and recommendations will be taken seriously and considered as part of next year's planning process.

Mayor's Report

16/06/2025

to

12/10/2025

This report provides a summary of Mayoral engagement over the period indicated above. The report is intended as a summary, and whilst in most cases an engagement may address multiple Mayoral goals, and also support Newbury Town Council's goals, the primary themes are selected for each engagement below; this may include more than one goal.

Date	Name of Event	Organisation	Narrative	Mayor's Primary Themes		Other	Newbury Town Council's 2024-8 Strategic Goals			
				Youth	Environment	Other civic functions, Mayor representing Newbury	Help make Newbury a unique, welcoming, safe and well Cared for town	To be the Voice of the communities in Newbury	Take actions to address the climate emergency	Provide focused support for young people, the elderly, minorities and the vulnerable
25/06/2025	VCWB Knowledge Event, Shaw House	Volunteer Centre West Berkshire	Deputy Mayor attended. A showcase of the charitable sector in West Berkshire. Local voluntary and charitable sector organisations had displays, and statutory organisations such as West Berkshire Council, Police, Fire Service, Schools, the NHS.				Y			Y
25/06/2025	Are We There Yet? Refugee Week.	Corn Exchange	A theatrical performance, delivered by refugees, a strong display of courage and the desire for a sense of safety and belonging, and ongoing challenges.				Y	Y		Y
26/06/2025	High Sheriff's Summer Reception	High Sheriff of Royal Berkshire	Civic reception for Berkshire's civic services supporting the judiciary, police, courts, magistrates, judges, Mayors of Newbury, charity sector representatives.			Y				
26/06/2025	Trinity School, Summer Concert	Trinity School	Celebration of the school pupils musical talents, a great event showcasing a very high level of accomplishment, a very enjoyable event.	Y						Y
27/06/2025	Kingsclere Performing Arts College Summer Showcase.	Kingsclere Performing Arts	Students and teaching staff associated with Newbury College. A wonderful display of theatre, dance, signing and performances.	Y						Y
28/06/2025	Corps of the Royal Engineers Freedom Parade	Corps of the Royal Engineers, Geographic Squadrons	Corps of the Royal Engineers exercised their freedom rights to march through Newbury. Hosted His Majesty's Lord Lieutenant of Royal Berkshire and the Royal Corps of Engineers. March through Northbrook Street to Market Place for salute and inspection.			Y				
28/06/2025	Royal Engineers Association	REA, Corps of the Royal Engineers, Geographic Squadrons, reception	Delightful function, with Geographic Squadron displaying some of the very early mapping, speeches and presentations.			Y				
01/07/2025	UCN Expo 2025	University Centre Newbury	Deputy Mayor attended, local community and employers presented innovative projects developed by UCN's students and apprentices.	Y						Y
04/07/2025	World of Work	The Castle School, post-16	Presentations of Castle School and local employer's 'World of Work', work experience sessions. Employment skills through activities like work placements, CVs, mock interviews. Leading local employers included Waitrose, Wasing Estate, Sainsburys, West Berkshire Community Hospital, Newbury Racecourse, West Berkshire Council, to name just a few.	Y			Y			Y
04/07/2025	Summer Art & Design Technology Competition	Trinity School	An excellent presentation of a very high standard of a wide style of arts and design technology across a wide range of age groups.	Y						
05/07/2025	Northcroft Open Day	Activ Leisure, West Berkshire	Promotional event to highlight the refurbishment, and to aid promoting health, active lifestyles, gym and swimming and other sports events.			Y	Y			
06/07/2025	Family Fun Day at Mary Hare	Mary Hare	A showcase of service providers and wider stakeholders in support of those with hearing impairment. Hosted by Mary Hare School.	Y				Y		Y
06/07/2025	Mayor of Newbury's Summer Variety Concert	Rotary Club	A broad display of theatre and performing arts, a spectacular evening.			Y	Y			Y
07/07/2025	211 Newbury Air Cadets Open Day	Air Cadet Corps	Annual family day, showcasing the wide range of activities offered by our local Air Cadets, with the resulting benefits from this excellent youth organisation.	Y		Y				Y
08/07/2025	St. Bart's Nature Reserve Project	St. Bart's Nature Reserve Project	Deputy Mayor attended, a great display of the nature reserve project. A very enjoyable event.	Y	Y		Y		Y	

08/07/2025	Southby's Allotment	NTC Southby Allotment	Deputy Mayor attended, an impressive display of horticulture, wonderful fruits and vegetables.		Y		Y		Y	
10/07/2025	Sports Personality of the Year	Trinity School	Deputy attended, events awards. Strong performances from the students.	Y						
12/07/2025	Newbury Pride	Newbury Pride	Pride March through centre of town, and convening in Victoria Park for music, events, and stalls from a wide range of stakeholders.			Y		Y		Y
17/07/2025	Wimbledon Garden Party	Falklands Grange Care Home	Deputy Mayor attended, and thoroughly enjoyed the wonderful event put on by staff and residents.							Y
17/07/2025	Dance Festival	Trinity School	Deputy attended, this great dance event from the school, a very high standard was enjoyed.	Y						
19/07/2025	West Berks Comedy Festival	Ace Space Newbury	A fun packed evening, with amusing comics, at this great Newbury local venue.			Y				
21/07/2025	Blue Plaque for France Belk	Heritage	Chillis Restaurant, Station Approach. Blue plaque unveiling, celebrating the work of Ms Belk to the performing arts sector in Newbury.			Y	Y			
21/07/2025	Presentation Evening, Trinity School	Trinity School	Annual awards presentation.	Y						Y
22/07/2025	Therapy Garden, Donnington Ward	West Berkshire Community Hospital	Celebrating the hospitals' volunteers, joined by the Lord Lieutenant of Royal Berkshire. The reflective space provided by this therapy garden space was enjoyed by the Deputy Mayor. The garden party celebrated the dedication of the volunteers, the listening team, the Sunday Service team, social volunteers, gardening team, hospital League of Friends.							Y
22/07/2025	Citizens Advice West Berkshire, AGM	Citizens Advice West Berkshire	Deputy Mayor attended CAWG's AGM.							Y
26/07/2025	Newbury Italian Moto Festival	Newbury Moto	Celebration of Italian cars, many iconic examples were on display along Northbrook Street.			Y		Y		
30/07/2025	Camellia Club Opening	Fair Close Centre	Deputy Mayor attended, Camellia Club is a local resource for people in and around Newbury living with dementia. Their aim is to provide a stimulating environment for people living with dementia and to provide respite to their carers.			Y	Y	Y		Y
02/08/2025	Waterside Centre's 4th Birthday, plus 85 years of Berkshire Youth	Berkshire Youth	The event celebrated the 4 years since the major refurbishment, included free activities, including live music, arts and crafts, bouncy castle, canoe rides and face painting. Mr Mayor and the Lady Mayoress enjoyed the canoe ride.	Y						Y
11/08/2025	VJ80 event Revenge or Reconciliation: after war, what next?	Royal British Legion	Reflective event focussing on different perspective of the Far East from World War II. Reconciliation and more broadly peace initiatives were discussed. How to repair shattered lives and countries after conflict. UNESCO Chair on Education and Peace, Social Justice and Global Citizenship at Kyushu State University, Japan, and Yukihisa Fujita, former Japanese MP and Government Minister.			Y				
15/08/2025	VJ Day Memorial	NTC and Royal British Legion	Memorial service for the Far East campaign of WWII. Laying of wreath on behalf of NTC. Reception in the Town Hall with exhibition of the conflict in the Far East.			Y				
16/08/2025	Veterans Breakfast	Royal British Legion	Meeting with Veterans, and a display of military vehicles.			Y				Y
16/08/2025	Berkshire Youth Summerfest	Berkshire Youth	Live music, food, activities and workshops, DJ, Swings and Smiles attended, facilitating climbing sessions.	Y						Y
18/08/2025	Willows Edge Sensory Garden Opening	Willows Edge Care Home	New garden opening, created by volunteers and those from Berkshire Youth and the Waterside Youth Centre. Plus support from Grant Thornton and Thames Valley Police. The garden was created to provide a sensory and memory-rich space for residents of the care home.		Y				Y	Y
23/08/2025	Mayor's Coffee Morning	Mayor and NTC	Funds raised for Berkshire Youth	Y						Y
24/08/2025	Art on the Park	Art on the Park	Hosted in Victoria Park, exhibits from local arts and crafts folk.				Y			
28/08/2025	Community Holiday Club	Riverside Community Centre	Deputy Mayor visited, meeting children at the Jesus Disciples Centre Holiday Club. The club supports families, by provided holiday clubs.	Y			Y			Y

28/08/2025	Licensing of the The Revd Paul Cowan as Vicar of Newbury St. George in the Newbury Team Ministry, installed by	Holy Trinity Church	Deputy Mayor attended. Bishop of Reading preached. Licensing of the The Revd Paul Cowan as Vicar of Newbury St. George in the Newbury Team Ministry, installed by Associate Archdeacon of Berkshire.			Y		Y		
29/08/2025	Starts at Home Day	Bramblings House	A2 Dominion, supported housing scheme for vulnerable young people, including young parents.	Y			Y			Y
30/08/2025	Rocket Propelled Games	Rocket Propelled Games	Opening event for this board game themed café business. The business promotes an social space for gaming, its an inclusive family friendly hub, with a library of board games for all ages.	Y		Y	Y	Y		Y
30/08/2025	TUXchange	TUXchange CIC	5th anniversary of this school uniform exchange enterprise. TUXchange supports many in Newbury with very low cost school uniforms.	Y						Y
31/08/2025	Battle of Newbury Cricket Tournament	NMCC	Cricket tournament, welcoming many from across the wider region, teams from Newbury, Reading, Swindon and Salisbury. Newbury Malayalee Cricket Club and Newbury Knights promote cricket as a means to bring people together and celebrate diversity.			Y		Y		Y
01/09/2025	Meeting with Newbury BID	Newbury BID	Discussion on potential events for Mayor / Newbury BID			Y	Y			
02/09/2025	Newbury u3a Open Morning	u3a	Deputy Mayor attended, celebrating the local initiatives of the University of the 3rd Age.			Y				Y
02/09/2025	Allotment Awards Evening	NTC	Prize award event for the allotment holders across our town. Awards for Allotmenters, top plots across 6 sites in Newbury. Best Newcomer, Best Plot, Best Schools Plot, Best Site Overall.		Y			Y	Y	
03/09/2025	PACT's Garden Party	PACT	Deputy Mayor attended, Parent and Children Together (PACT), hosted at Welford Park. PACT build adoptive families and empowering women, children and parents to adopt a positive future.	Y				Y		Y
03/09/2025	Annual Bowls Match	Newbury Bowls Club	Deputy Mayor joined our NTC team, with strong display of bowling prowess against the very talented Newbury Bowls Club, a fun event that all enjoyed,			Y		Y		
06-07/09/2025	Feltre Twin Town, Italy	Twin Towns Association	Self-funded event, no expenditure from NTC. Twin Towns celebration hosted by Feltre, recognising their anniversary of twinning with Braunfels (Germany) and Eeklo (Belgium); Newbury is twinned with all three. Civic ceremony and parade.			Y				
07/09/2025	1st Newbury Scout Group 100th birthday	Newbury Scouts	Deputy Mayor attended 1st Newbury Scouts, 100 Year celebration.	Y						Y
10/09/2025	Newbury in Bloom	Newbury Town Council	NTC, NTC's Green Spaces Working Group, volunteers, Cllrs Jee, Slack and Vickers presentations to worthy winners in various categories, NTC Officers, J. Heasman. NIB Awards, Neighbourhoods, Schools, Places of Workshop, Businesses, Allotments, Miniature and Community Projects, Chiltern in Bloom. Green Flag. Hosted at Corn Exchange.		Y		Y		Y	
13/09/2025	Newbury Town Council Heritage Open Day	Newbury Town Council	Presentation of our Town Hall, cllrs and Officers on hand to explain heritage and histroy of our Town Hall and Council.			Y	Y			
14/09/2025	Battle of Britain 85th Memorial Service	Royal British Legion	Commemoration of Battle of Britain, Air Cadet Corps colours and Roysl British Legion. Laying of NTC's wreath.			Y				
15/09/2025	Toby Carvery Re-Opening	Toby Carvery	Re-opening event after a significant refurbishment.			Y				
15/09/2025	Newbury Rotary Club	Newbury Rotary	Engagement with the local Rotary Club, updates on the recent initiatives, including town litter picks and charity boat trips.			Y				
21/09/2025	One Community Cricket and Family Fun Day	Community United	A celebration of coming together as a community through cricket, with teams from across our community enyoing a tournament.			Y	Y	Y		Y
21/09/2025	Kennet Valley Guild Exhibition	Kennet Valley Guild of Weavers, Spinners & Dyers	A very interesting presentation of skills from the Kennet Valley Guild of Weavers, Spinners and Dyers, a very high level of craft skill was on display on the theme of 'A Canopy of Trees', hosted at West Berkshire Museum.			Y	Y			
22/09/2025	Visit to Offices	Citizens Advice West Berkshire	Update from Citizens advice on their service offerings, demand from users of their advice.			Y				Y
27/09/2025	Park Run	Victoria Park Park Run	Started the inaugural 5k event in Victoria Park. Chair of West Berkshire also started the event, and completed the course.			Y	Y			
27/09/2025	Victoria Park Café	MASPACE	Event to mark the start of the Victoria Park Café project. NTC and Principal Contractor, MASPACE.			Y	Y		Y	
27/09/2025	Greenham Coummunity Centre Open Day	Berkshire Youth	Open event to promote Berkshire Youth's service offering in Greenham.	Y						Y
27/09/2025	Wash Common Community Festival inc Wash Common Garden and Craft Show	Wash Common Garden and Craft Show	Horticulture and local interest groups, crafts, hosted at Falkland Cricket Club.		Y	Y	Y		Y	
03/10/2025	Recording for Transgender Day of Remembrance	Newbury Pride	Pre-recording for statement for Transgender Day of Remembrance, expected to be screened at Corn Exchange during November 2025.				Y			Y

**Meeting of Newbury Town Council, Monday 20 October 2025.
Chief Executive Officer's Report.**

Civic and Community Highlights

- **VJ Day Commemoration**

In August Newbury marked the 80th anniversary of VJ Day with a civic service at the Town War Memorial. The event provided a meaningful occasion for reflection and community gathering, acknowledging those who served and sacrificed.

- **Newbury in Bloom and Allotment Awards**

On 10 September, the Newbury In Bloom awards ceremony was held at the Corn Exchange, Celebrating 41 entries across 8 categories.

The evening reinforced the town's achievement in Green Flag Status, with both Victoria Park and City Recreation Ground continuing to be nationally recognised for their high standards.

In the Allotment awards the best allotment award was given to West Mills Allotment.

These events continue to celebrate community pride and contribute to environmental stewardship and civic engagement.

- **Thames & Chilterns in Bloom Success**

Newbury has further elevated its profile this year in the regional "in bloom" competition:

Awarded **Silver Gilt** in Thames & Chiltern in Bloom 2025

Honoured with **Best Large Town Trophy**, this success underscores the dedication of staff, contractors, and community volunteers in maintaining and enhancing our public realm.

- **Victoria Park Café Redevelopment**

Contractor Maspace has been awarded the contract for the Victoria Park Community Café, and works commenced from 27 September 2025. This project is a flagship asset for the Town, it will provide a vibrant community hub, strengthen use of our park spaces, and support further programming of park-based events.

- **Park Run Launch**

September saw the inaugural Park Run at Victoria Park which attracted over 360 runners on the first day. The event was a lively and positive launch, bringing new visitors into the park and adding health and wellness dimension to our community offering.

- **Other Notable Events**

The Town Hall was open to the public as part of Heritage Open Days in September.

Newbury Town Council was involved in the Eagle Quarter Planning appeal as a Rule 6 Party, reinforcing our role in protecting the character and amenity of the town.

The Mega Tower Slide in Victoria Park is still out of action, repairs have been frustrated through the fact of parts being ordered from the United States and the challenges of the global supply chain.

Staffing, Structure and Resourcing

- **Committee Clerk Maternity Leave and Cover**

Our Committee Clerk began maternity leave during this cover, and will be off until September 2026 and gave birth to a baby boy.

- **New staff Appointments**

We are delighted with the progress made by recent appointees, who are integrating well into the team:

- o Lucia Reale – Trainee Council Officer
- o Anna Roberts – Trainee Parks and Open Spaces Officer
- o Sophie Williams – Finance Apprentice
- o Vince Rae – Town Hall Officer (commenced work 20/10/25)

Each has shown enthusiasm, initiative and collaborative spirit. Their induction and training programmes are underway and they are already contributing to planning, operations and process improvements.

Projects and Strategic Planning

- **Town Hall Conservation Plan**

We have commissioned an architect to develop a Town Hall Conservation Plan, intended to chart a strategic roadmap for restoring and protecting the building. The plan will define a clear vision and set of objectives for the Town Hall's future uses, heritage values and capital investment. We will bring options to the Council in January for discussion and decision.

- **Governance and Policy Work**

The internal audit has identified a road map for governance work and improvements – clear focus on ensuring that all our policies and procedures are up to date.

Mid year Performance Review Narrative Report 2025-26

1. Helping Make Newbury a Unique, Welcoming, Safe and Well-Cared for Town

Newbury Town Council continues to make significant progress toward enhancing the town's parks, public spaces, and community amenities. Across the town's recreation grounds—including Victoria Park, Wash Common, and City Recreation Park—community participation has remained strong, with over 200 young people and adults engaging in local football fixtures, despite this period being the off season for football. This period saw the successful launch of the Newbury Park Run, which saw 360 participants at its debut in Victoria Park.

Investment in football across our green spaces continues to yield a social return on investment (SROI) of £2.50 for every £1 spent, reflecting the social and wellbeing benefits derived from public facilities. Preparations for the Victoria Park Café redevelopment are advancing, with tendering for a construction provider complete, work has commenced. The Bandstand Summer Music Series successfully delivered over 30 performances, fostering a vibrant and inclusive community atmosphere.

Allotments remain highly valued assets, with an average occupancy rate above the Newbury Town Council's target of 80% across sites and an estimated SROI of £4.81 per £1 spent on allotment maintenance. The Allotment Awards continue to celebrate community engagement, recognising outstanding contributions, including the Southby's site winning Best Allotment.

In cemeteries, maintenance standards remain high, ensuring well-kept and safe spaces for the community. The Cemetery Strategy Plan and review of cremation facilities are in progress, alongside plans to extend Shaw Cemetery's lifespan.

The Council also continues to protect and enhance Newbury's historic and civic assets. The Town Hall Conservation Plan is being implemented, and the Heritage Strategy is in development in collaboration with the Neighbourhood Development Plan. Engagement with West Berkshire Council around devolved powers and conservation responsibilities is progressing well.

2. Being the Voice of the Communities in Newbury

The Council continues to act as a strong advocate for residents, working collaboratively with local partners, including Newbury Business Improvement District, the Flood Forum, and West Berkshire Council. The Planning and Highways Committee has maintained active oversight of development across the town, ensuring community views are represented in local planning, such as successfully opposing the Eagle Quarter Planning Appeal.

The Mayor and Councillors have maintained a highly visible presence in community life. To date, there have been 121 Mayoral engagements, including civic events such as VE Day, Heritage Open Day, and the Freedom Parade for the Corps of Royal

Engineers. These events highlight civic pride and inclusivity while strengthening local traditions.

Community recognition continues through initiatives such as the Civic Awards, Newbury in Bloom, and Allotment Awards, with 58 Mayoral letters of commendation issued for fundraising, anniversaries, and individual achievements.

The Council has also prioritised accessibility and inclusion, supporting initiatives with Community United, Berkshire Youth, and local schools to encourage civic engagement and youth involvement. Efforts to establish a Community Consultation Panel are ongoing, aiming to broaden representation from Newbury's diverse communities.

3. Taking Action to Address the Climate Emergency

Newbury Town Council remains committed to achieving carbon neutrality by 2030. The Council's carbon footprint has already reduced from 68.12 tonnes in 2018/19 to 38.43 tonnes in 2022/23, demonstrating consistent progress.

Key initiatives include the continued transition to LED street lighting, plans to eliminate gas use at the Town Hall by 2025/26, and exploration of renewable energy options, including solar panel installations and feasibility work on a community energy company and Archimedes Screw hydro project at West Mills.

The Climate Emergency Sub-Committee is developing a comprehensive 10-year sustainability strategy, focusing on community energy, biodiversity, and partnerships with local research institutions. The Council continues to support green grant programmes and circular economy initiatives, encouraging local markets and businesses to adopt sustainable practices.

4. Providing Focused Support for Young People, the Elderly, Minorities and the Vulnerable

Newbury Town Council has continued its strong record of community support through grants and partnerships with organisations such as Berkshire Youth and Citizens Advice. The Mayor's Charity and Mayoral Festive Tea Party provide targeted support for vulnerable residents and opportunities for social inclusion.

The Council proudly supports Newbury Pride and other inclusive community events, reinforcing Newbury's commitment to equality and diversity. Collaborative projects with Community United and the Cricket Festival have strengthened community cohesion and cultural awareness.

Accessibility improvements remain a key focus, with audits underway to ensure all Council facilities are fully accessible by the end of Strategy 2024-28.

Newbury Town Council Strategy Key Performance Indicators

Section 1 – Help make Newbury a unique, welcoming, safe and well cared for town.

A. Provide outstanding parks, playgrounds and public spaces.

Goal	Metric	Figures	YTD
Use of frequent and mild exercise	Based on numbers of users of football pitches based on booked matches	Victoria Park: number of under 9's and number 7's. 14 players for home team plus 14 away players (additional players) 28 per match plus 3 match officials	There were 2 Matches in April – season has yet to start in VP: for a total of 42 young people + 6 Match officials.
		Wash Common: 14 Players (per home team), then 14 away players for each booking.	There have been 3 U18 matches and 2 adult matches in Wash Common for a total of 56 U18 and 42 adults. With additional 15 match officials.
		City Recreation Park: 14 Players (per home team), then 14 away players for each booking.	There were 2 games one U18 and one adult match. 28 U18 and 28 Adults.
		Total YTD Social Return Figures	For every £1 NTC spent on all recreation parks in Newbury we had a social impact figure YTD figure of £2.50. or a total social

			impact figure of £463,884. (note this includes all NTC YTD indirect spend on parks in Newbury)
	Park Run figures (once up and running)	Number of participants annually.	Park Run commenced at the end of September and had 360 participants
	Tennis Court	Number of Court Bookings – (2 individuals per booking)	This data has not been attainable at this time from NTA
	People playing bowls regularly	Number of members of Newbury Bowls Club	Membership data has not been collated from the Bowls Club
		Number of games each season	Data not available
Victoria Park Café Development	Completion of Victoria Park Café redevelopment	Tendering for construction provider	Tendering complete and redevelopment has commenced
Park improvements	Installation of gym facilities	Report on improvement	
	Improvement of Play Park Equipment	Report on improvements – set target at CS committee for number of parks improved on.	
	Other Park improvements	Report on improvements	
Park Events	Band Stand Summer Music events	Number of bookings over summer	30 out of 31 bands booked, including Castle School Performance, The Rokkits Band, Road House fundraiser for MND, St Nic's Band.

	Community events	Such as Fun day (number of participants) VE Day etc	Hebbrons Family Funfair Newbury Inflatables Newbury and District Parkinsons Sponsored Walk Water Safety Fire Service Plastic Free Event Andover District Explorers, 1 st Newbury Scouts – pedlaoes Newbury Road Club 100 th Anniversary Internation Yoga Day Newbury Pride Rathayatra Festival Art on the Park Prak Run Launch
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B. Run vibrant markets.

Goal	Metric	Figures	
Vibrant Market	Average proportion of market places	(agree capacity of market and monitor number of stalls quarterly basis)	There are 44 regular market stalls operating across the Newbury Charter Market. Saturday Markets are better attended than Thursday Markets.

Vibrant Market	Delivery of Charter Market that is cost neutral to the taxpayer.	Annual report on market place financial accounts	Income YTD from the Markets: £19246.98. Please note that this is the gross income
To coordinate market activities	Achieve market authority status	Creation of Newbury Markets Branding	Initial meetings have happened between NTC and Newbury BID.
Vibrant Markets	Deliver themed quarterly markets	Report on impact of themed markets	Has not taken place
Vibrant Markets	Updating marketplace infrastructure		This work will not happen this financial year. The Council is meeting with other town centre stakeholders to come up with a plan for the Market Place
Vibrant Markets	Number of Markets run each year	Figure of total number of markets – Charter, Farmers, Artisan etc.	There were 53 Charter Market events from beginning of April until the end of September 2025 (100%)
Vibrant Markets	Encourage a circular Economy (see section 3B for details)		Long term outcome

C. Run thriving allotments.

Goal	Metric	Figures	YTD
Number of residents exercising through Regular Gardening	Numbers Regularly gardening from HACT Social Value Figures	Based on total number of allotment tenants of 528. For the YTD figure have halved the total number of tenants and included the YTD expenditure	Social Return on Investment figure of £247,830 or alternatively for every £1 NTC has spent created a return of £4.81 . SROI figures are not actual cashable savings. These figures are based on the HACT's Social Value Calculator.
Thriving allotments	Achieve 80% occupancy rate	Based on total number of available plots for let. Ratio's show that some tenants hold 2 or more plots under one tenancy	Dairy Farm: 82%
			One Tree Park: 80%
			Parsons: 68%* Mares Tail
			Southby's: 78%
			Wash Common: 87%
Allotment associations	Establishment of Allotment associations in each allotment site	NTC to establish an allotment association SLA.	There are ... Allotment associations.
		Each allotment to have its own association by end of 2025/26.	2 out of the 6 sites have allotment associations
Feedback from allotment tenants	Feedback from associations	Conduct annual survey of associations.	
	Annual Allotment tenant meetings		
	Annual Stewards Meeting		The Annual Meeting to take place in October

	Councillor Site Visits		
Thriving Allotments	Annual Allotment awards	Four categories – report from annual report	Southby's won best overall allotment category

D. Provide well-kept and peaceful cemeteries.

Goal	Metric	Figures	YTD
Extend the life span of Shaw Cemetery	Explore ground quality to estimate cemetery capacity	Report from Surveyors	This Report has not taken place as yet.
Extend the life span of shaw cemetery	Review Cremation offer and use of Columbarium's as an alternative to interring	To produce NTC Cemetery Strategy Plan for next 10 years.	Report is underway focusing on the development of Columbarium's
Ensure that cemeteries are safe and well kept	That H&S checks are made each quarter and that any issues are acted upon within a timely manner	Quarterly reports presented to Community Services Committee	There have been no H&S issues todate.
Well Kept Cemeteries	Complaints received per quarter and complaints resolved within.	Ensure that 100% of complaints are resolved within targe.	No complaints received in first half of 2025.
NTC remain a burial authority	Develop cemetery strategy	To produce NTC Cemetery Strategy Plan for next 10 years.	An options paper on the use of Columbarium's at Shaw Cemetery is being put together for consideration at the Community Services committee.

	Purchase additional land for use as cemetery		This is on hold and plans to set aside budget for future are underway.
Activity at Shaw Cemetery	Interments		24 Interments at Shaw Cemetery, 0 at Newtown Road. 11 Interments were cremated remains – 10 CofC and 1 Catholic 13 Full Burials – 7 CofE and 6 Catholic

E. Ensure our public and historic buildings are properly cared for and well-used.

Goal	Metric	Figures	YTD
NTC to take active role in the protection of historic buildings	Number of properties removed from NTC's the Section 215 list		BT Tower Building has been reported to Building Control and repair works are now underway.
Closer working relationship with West Berks Council	Explore potential to take on devolved powers	By end of 25/26 produce recommendations for council	Report to be presented to P&H October 2025 meeting
NTC to develop a holistic approach to protecting historic buildings in Newbury	Development and adoption of strategy	By end of 25/26 adoption of heritage strategy linked to NDP/Town Plan documents	Options paper to be presented to Planning and Highways Committee in October
To ensure that the Town Hall is in a good state for the next 100 years	Development of town hall strategy	By mid-25/26 implementation of Town Hall Conservation Plan	Architect has been instructed to develop a conservation plan, first meeting is on 16 October.

			Options to be presented to Newbury Town Council at the January Meeting
	Development of schedule of works for the Town Hall focusing on repairs and improvements		

F. Help deliver a well-presented town with high quality public amenities that support well-being, safety and visitors.

Goal	Metric	Figures	YTD
Newbury is a safe and attractive destination	Achievement of accreditations such as Green Flags and Purple Flag	Number of Parks with Green Flag Awards Newbury in Bloom awards and outcome of Britain in Bloom entry	City Recreation Park and Victoria Park have been awarded Green Flag Status for 2025. Newbury was awarded Silver Gilt awards at the Thames and Chilterns in Bloom. In addition Newbury Won the Best Large Town Award
	Town Centre Working Groups	Number of meetings, outcome of meetings	Yet to commence
Wharf Toilets	Wharf Toilet improvements	Installation of card reader – (monitor income compared to previous years)	Card Reader has been installed, guards have been installed that will prevent individuals from entering without paying.

Parks	Achievement of Green flag status	Number of parks with green flag status	Both Victoria and City Recreation Parks were awarded green flag status
Accessibility	Accessible toilets	Completion of accessible toilet in Victoria Park	Victoria Park Café Redevelopment has planned for a changing place installation

Section 2: To be the Voice of the communities in Newbury

A. Provide a strong voice for Newbury by lobbying and working with WBC, Newbury BID, Newbury Flood Forum and others.

Goal	Metric	Figures	YTD
Strong voice for lobbying	Support the flood forum to become an established independent community organisation		Newbury Flood Forum established and constituted as an independent organisation.
			Newbury Town Council attended the Eagle Quarter Planning appeal as a section 215 Party. Appeal was rejected.
Town Centre Partnerships	Attending Talk on town – Civic Services Manager and Councillors	Attended 2 meetings out of 2	Newbury Town Council has participated in all Talk of Town Meetings
Newbury Developments	Planning and Highways Committee.	Annual report from P&H on applications.	

	Development of Neighbourhood Development Plan	Number of planning applications commented on each quarter (object, support, no comment)	
Newbury Heritage	Heritage Working Group – acts as a mechanism to recognise and protect Newbury's Heritage	Number of blue plaques awarded.	

B. To promote, represent and support the views of the communities in Newbury.

Goal	Metric	Figures	YTD
Local Democracy Week	Reach of local democracy events	Numbers of participants and number of educational establishments	Underway at the time of the Mid Year Review
Councillor engagements	On the Steps	Number of on the steps sessions achieved.	Data to be available at January Council Meeting
		Number of members of the public engagements on the steps	Data to be available at January Council Meeting
	Attendance at Community events	Number of Councillors and events attended	
Berkshire Youth	Support to Berkshire Youth	Number of Councillors attending Berkshire Youth	

C. Inspiring Civic events and Mayoral calendar

Goal	Metric	Figures	YTD
Mayoral engagements	Mayoral Engagements	Number of Mayoral Engagements on quarterly basis. Number of events linked to Strategy Goal areas	121 Mayoral Engagements YTD.
Civic events	NTC Led events	VE Day, Remembrance Day, Mayor Making, Family Fun Day	• Mayors Coffee Morning, • VE Day beacon Lighting, • VE Day Celebration, • Mayor Making, • Family Fun Day • Corps of Royal Engineers Freedom Parade • VJ Day Memorial Reception and Exhibition • Heritage Open Day

D. Enjoyable and inclusive community events

Goal	Metric	Figures	YTD
Inclusive events	Number of events	Family fun day, Fun Fair, VE Day Celebrations, etc.	
Civic Events	Number of civic events	Remembrance Day, Mayor Making, Civic Awards, Newbury In Bloom, etc	

E. Celebrate and recognise individual and community achievements.

Goal	Metric	Figures	YTD
Recognising Civic Involvement	Civic Awards Ceremony	Number of categories, number of nominations, list awards	Not due to take place until March 2026
	Newbury in Bloom/Thames and Chiltern in Bloom		Newbury won best large town award in Thames and Chilterns in Bloom.
	Allotment awards	Number of categories, number of nominations, list awards	Each allotment had its best 5 pole and 10 pole award. Each allotment had its best newcomer award. There was a best school plot award and a best allotment site overall which was won by Southby's Allotment
	Mayoral Letters	Number and type of letter issued	There were 58 letters issued. 11 were for

			fundraising achievements for a total £97,050 raised. 6 letters celebrating anniversaries of organisations. 1 – celebrating 100 th birthday.
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F. Encourage and support contributions to our public and community life.

Goal	Metric	Figures	YTD
Recognising Civic Involvement	Civic Awards Ceremony	Number of categories and number of nominations.	Awards ceremony takes place in March 2026
Community Volunteering	Local businesses and community groups volunteering	Number of volunteering days on council projects	

G. Celebrate and encourage appreciation of public art and Newbury's heritage.

Goal	Metric	Figures	YTD
Public art	Art in the Park	Number of Artists displaying	
	Graffiti Art Festival	Establish an arts festival in Victoria Park	Not taking place this year
Heritage	Heritage Working Group	Number of Blue Plaques awarded.	
		Successful section 215 interventions	BT Tower undertaking repairs

H. Establish a Consultation Panel to hear the views of the diverse communities of Newbury.

Goal	Metric	Figures	YTD
To Establish a Consultation Panel	Engage with Community United to establish panel	Outcomes from consultation panel.	
		Number of consultations per year	

Section 3: Take actions to address the climate emergency.

A. Ensure the activities of the Town Council are carbon neutral by 2030 or before.

Goal	Metric	Figure	YTD
NTC to achieve carbon reduction	Reduce Carbon footprint by 7 tonnes every year: Base Line 2018/19 – 68.12 tonnes 2022/23 – 38.43 tonnes	Figures presented at CS committee on ... basis	
Improving Energy Efficiency	Switching Street Lighting to LED lights.	Set target for proportion of lights to be switched each year	
Reduce dependency on Gas	Elimination of Gas Supply to Council Facilities	By end of 2025/26 Town Hall to be gas free	
Development of Climate Emergency Strategy.	Community initiatives		
	Community energy company		
Community Initiatives	NTC to explore feasibility to establish a Community Energy Company	Explore feasibility of an Archimedes Screw at West Mills	

		Explore establishment of solar panels on council properties.	
	The Climate Emergency Sub-Committee to establish a 10-year strategy	By end of 2025/26 strategy to include: • Development of community energy company • Use of renewable energy provision across NTC facilities • Development of partnerships with research institutes • Development of circular economy initiatives. Develop community initiatives	

B. Actively encourage and support actions that will make Newbury as a whole more environmentally sustainable

Goal	Metric	Figures	YTD
To encourage biodiversity	Tree planting ratio	Progress against targets	NTC is 10 trees over target annually, more details to follow.
Green Working Group			

Improve the energy efficiency of NTC Buildings	Complete range of measures to improve the energy ratings of council building	Replace 4 radiators in Town Hall, with 4 energy efficient radiators annually for the duration of the strategy	Step 1 is to replace inefficient night storage heaters. With Rointe heaters. However, technology is moving so quickly, once solar is fitted we should get quotes based on new electric wall heaters including battery and a green tariff such as Octopus flex or agile, most providers have a similar tariff offering. However I believe should focus on eliminating gas from the TH and replacing them with either air source heat pumps or air conditioning units. I have asked a specialist in this area for quote for all the above. Required by end Nov 25. The preferred supplier we had identified quoted then announced there was a tech problem with the supply chain.
		Implementation of solar panels across all NTC facilities	This has been delayed with the price increase in solar panels.

		Where improvements can be made link to Social Value figure	
Supporting Green Initiatives	Green Grant Awards	Outcomes of grant awards	
Community Initiatives	Encourage research projects	Partnership with Reading University	
		Climate grants to community groups	
Circular economy initiatives	Encourage local businesses to use the Market	Number of businesses using market stalls within ... miles of Newbury	
		Businesses using produce developed within Miles of Newbury.	

Section 4: Provide focused support for young people, the elderly, minorities and the vulnerable

A. Provide funding and other support to organisations which support youth work in Newbury

Goal	Metric	Figures	YTD
Supporting young people of Newbury	Grant Awards to Berkshire Youth	Annual report to NTC	
	Volunteering at Berkshire Youth	Number of councillors volunteering and number of events	
	Mayors Charity	Funds raised over the year	

B. Support initiatives to make Newbury a more inclusive town

Goal	Metric	Figures	YTD
Make Newbury more inclusive	Grant awards to Citizens Advice	Annual report to NTC	
	Grant awards to Community Initiative		
Make Newbury More inclusive	Mayor's Fund	Support to local charities/community organisations	
	Gay Pride	Flying of Gay Pride Flag outside Town Hall Support for Gay Pride in Victoria Park	
	Community United Cricket Festival	Impact report of festival	

C. Work with local organisations which support the elderly and the homeless in Newbury

Goal	Metric	Figures	YTD
Supporting the elderly	Mayors Festive Tea Party	Numbers attending the Festive Tea Party	
	Mayoral Engagements	Number of community groups engaged with	
Accessibility	Ensuring that all Council Facilities are accessible to	By 2025/26 ensure that audit of all Council facilities	

	individuals with mobility impairments.	By end of 2025/26 have developed an action plan to ensure all facilities are accessible.	
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REF	Recommendation	Actions	Responsibility	Priority	MT proposed timescale for AWG consideration	MT Proposed Actions & Rationale	From P&R Discussion for Full Council Consideration
R1	Review Financial Regulations	Compare Financial Regs against NALC Model and update Draft Financial Procedures Document Submit both for Council adoption	RFO RFO RFO/CEO	Best Practice	LM 2025/26 Q3 LM 2025/26 Q3-Q4 Jan P&R / F-Council	MT mixed whether best to embed and tweak, separating in 2026/27, or to separate in 2025/26. LM to explore further and discuss with AWG	13/10/25 P&R recommends to Full Council: * Leave the Financial Regulations as one document. Do not separate into regulations and procedures. * Leave within the Regulations (MRxx) and (NTC) to provide a permanent record of whether taken from the Model Regulations or an NTC regulation. * Recommend reviewed Regulations, including track changes to P&R Committee.
R2	Confidential Minutes	Stop use of Confidential Minutes immediately Train Members and Officers on Correct Statutory approach Adopt Confidential and Privilege Report appendix process	CEO Committee Clerks CEO	Formal	TMM 2025/26 Q3 TMM 2025/26 Q3 TMM 2025/26 Q3 Oct P&R / F-Council	TMM - Stop immediately. Mainly applies to Staff Sub. Also Contracts. TMM to circulate guidance to Officers Confidential & Privilege matters to be recorded in an appendix to the minutes and held confidentially.	* 13/10/25 - P&R recommends to Full Council, that when Council resolves actions that are 'confidential and privilege' due to data protection legislation and similar, the resolution should be clear in the minutes, which are a public document, whilst ensuring that any 'confidential and privilege' detail is written in an appendix, which is referred to in the minutes and held confidentially.
R3	Discontinue practice of councillor 'Substitution'	Review Standing Orders - remove substitutions Inform Councillors formally of legal position	CEO CEO	Formal	TMM 2025/26 Q3 TMM 2025/26 Q3 Sept AWG Oct P&R/F-Council	 TMM - has prepared a working document for review	13/10/25 - P&R resolved tha the CEO draft a paper re the legal position, further to consultation with the Council's advisory bodies, to the Jan 2026 P&R meeting .
R4	Policy Portfolio	Create master Policy Register with version control Draft required policies (16 listed 1 not required) standardise policy template	CEO CEO CEO	Formal	TMM 2025/26 Q3 Oct / Jan P&R	TMM has completed this - 16 Policies. LR to format. TMM to circulate to staff.	13/10/25 - P&R resolved that the CEO consult with individual members of the P&R Committee & its regular substitute members (min 2 cllrs per policy) and take draft policies to the Jan 2026 P&R.

R5	GDPR Policies & Retention	Finalise and dopt GDPR & Data Protection Policies Conduct Data Protection Impact Assessment Approve & Implement Data Retention Policy	CEO / Committee Clerk	Formal	TMM 2025/26 Q4 Jan P&R	TMM has updated.	* CEO to take to the Jan 2026 P&R Meeting
R6	Cyber security	Develop IT and Cyber Resilience Strategy Work towards Cyber Essentials accreditation	Committee Clerk/Equity Equity/Committee Clerk	Best Practice	TMM 2025/26 Q3	TMM will speak with Equity re: the process	* AWG & P&R Support * Check with Cyber Security Insurance whether dependent on anything we are / are not doing e.g. 2-factor log-ins and identification important.
R7.1	Investment Diversification	Investigate alternative banking and investment options Present findings to Policy and Resources Committee	RFO/P&R Committee RFO/P&R Committee	Formal	LM 2025/26 Q3 Sept AWG LM 2025/26 Q3 Oct P&R	The bank rating is key - monitor. Transferring funds between banks adds risks. Handelsbanken has an AA rating and is an Ethical Investor. Change not recommended. Risk losing good service. LM investigate insurance against loss re: the lack of FSA protection.	* Council holds its General Reserves with CCLA. And its annual income for revenue & capital expenditure with Handelsbanken, in current, instant access and fixed term deposit accounts. Funds regularly travel across accounts to maximise interest. * AWG supports the Management Team's recommendation not to diversify further. 13/01/25 - P&R Resolved not to diversify - review annually.
R7.2	Treasury Policy Review	Update Treasury Management Policy to reflect diversification	RFO/ P&R Committee	Formal	LM 2025/26 Jan 2026 P&R	LM to review & update.	* AWG / P&R Support.
R8	Credit Card Vs Debit Card	Cease all debit card use for online purchases Apply for and issue Council Credit Card	RFO / P&R Committee RFO / P&R Committee	Best Practice	LM 2025/26 Q3-Q4 Oct 2025 P&R	Two risks to consider: 1) Protection of high cost purchases & 2) Hacking fraud. Re: 1 - Suggest 1 credit card per team for high cost items, but must carry	* AWG supports the Management Team's recommendation. P&R resolved, 13/10/25 that: * the RFO investigate credit cards, initially to be

		Update Financial Procedures	RFO / P&R Committee			protection. LM to explore. Re: 2 - Online expenditure can vary e.g. purchase of materials for contractors, playground purchases, stationary. Recommend a staged approach. LM to discuss risk with bank. LM to explore C/Card suppliers e.g. Coventry BS & Barclaycard to ascertain cost and protection offered.	held by the CEO, RFO, SDM & CSM for high cost goods. * the management team recommend the limits and use of the cards to P&R * subject to identifying an appropriate card, it is taken out by the RFO further to consultation with the Chair of P&R
R9.1	Risk Management Framework	Develop proportionate Corporate Risk Register with scoring	CEO/Service s Delivery Manager / P&R Committee	Formal	TMM/MK 2025/26 Jan 2026 P&R	TMM completed Policy. TMM to forward to MK to complete Framework.	* AWG & P&R Support.
R9.2	Annual Risk Review	Schedule formal annual Review & Re-adoption of Risk Register by Full Council	CEO / Full Council	Formal	TMM/MK 2025/26 Q3/Q4 Jan 26 - P&R/F-Council	MK providing TMM an update in Nov 2025. TMM to provide LM with a draft for AWG Dec 2025. P&R/F-Council to approve Jan 2026.	* AWG & P&R Support.
R10	Safeguarding Policy	draft and adopt safeguarding policy and procedures appoint safeguarding lead Provide Staff/volunteers with Lvl1 safeguarding training	CEO / Staff Sub-Committee CEO CEO	Formal	TMM 2025/26 Q3/Q4 Jan P&R	TMM - Circulated, needs to be formatted for adoption. Jan meeting.	* AWG & P&R Support.
R11	Playground and Recreation Risk Policy	Draft and Adopt Playground & Recreation Risk Management Policy	Services Delivery Manager / Parks and Open Spaces Supervisor	Best Practice	JH/MK 2025/26 Q4 Jan P&R	LM to forward to MK info sent to IA by JH. JH/MK draft policy for P&R approval Jan 2026	* AWG & P&R Support.
R12	Staff Contracts	Review all current Contracts issue new NALC model employment Contracts, tailored to individuals	CEO / Staff Sub-Committee	Best Practice	TMM 2025/26 Q3	TMM to share with LM document prepared for Staff Sub. Further to consult, to Staff Sub.	* AWG & P&R Support.

R13	Fixed Asset Register Software	Procure Rialtas Fixed Asset Module Migrate data from Excel Link to Annual Return Process	RFO / P&R Committee	Best Practice	LM 2026/27 Q1/Q2	Review of assets started. Requires designed programme. Possibly Rialtas to match council software, Sharepoint or alternatives to be compared. Need time for SharePoint to embed prior to consideration for Assets.	* AWG & P&R Support.
R14	Website Development	consider redesign of website	CEO	Best Practice	TMM - 2025/26 Q3	TMM to explore options and costs for 2026/27 budget. MK/LM/JA to review options suggested by the IA and advise. JA suggests aubergine (supports Thatcham) also considered.	* AWG & P&R Support. * Indicative cost required for 2026/27 budget

Newbury Town Council

www.newbury.gov.uk

Quarter 1 Interim Internal Audit Report 2025-26 financial year



Claire Lingard-McKay

Working the Greener Way - Online



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1. The role of Internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (Wales & England) Regulations 2015, which states that a relevant body must:

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

The standards for ‘proper practices’ in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2015 as amended from time to time [the Standards].

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

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

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

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

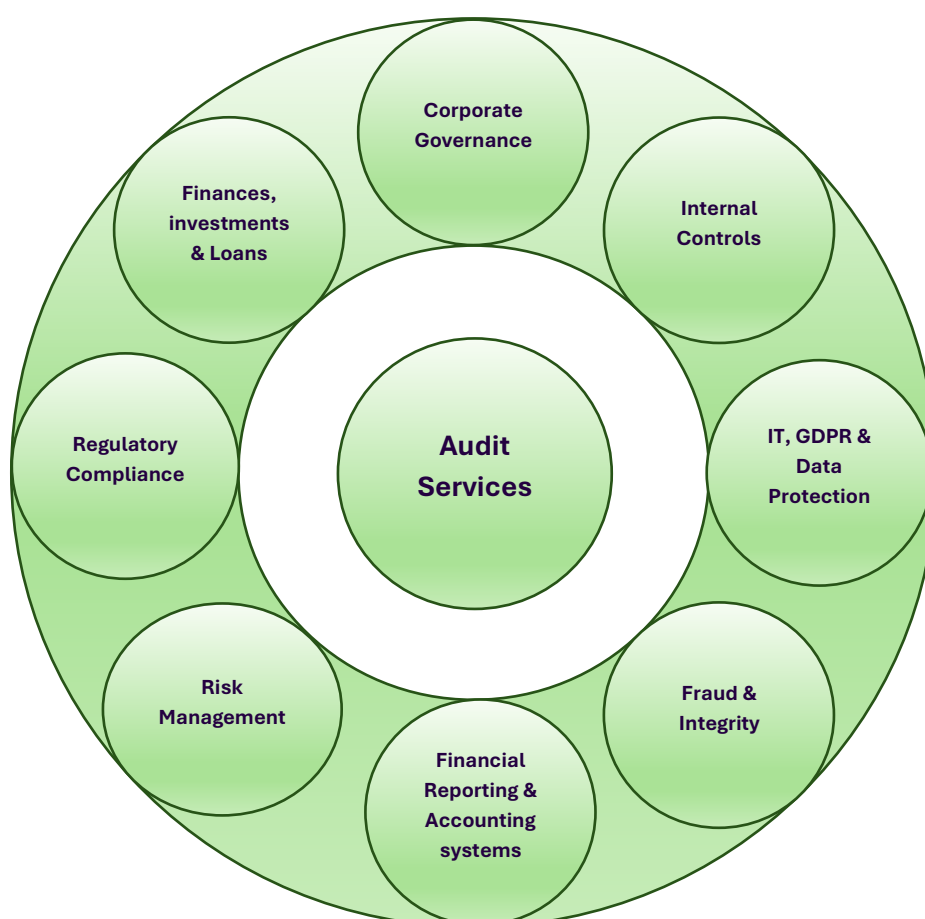
2. Internal audit approach

The risks inherent in the Council's internal control methods

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

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

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



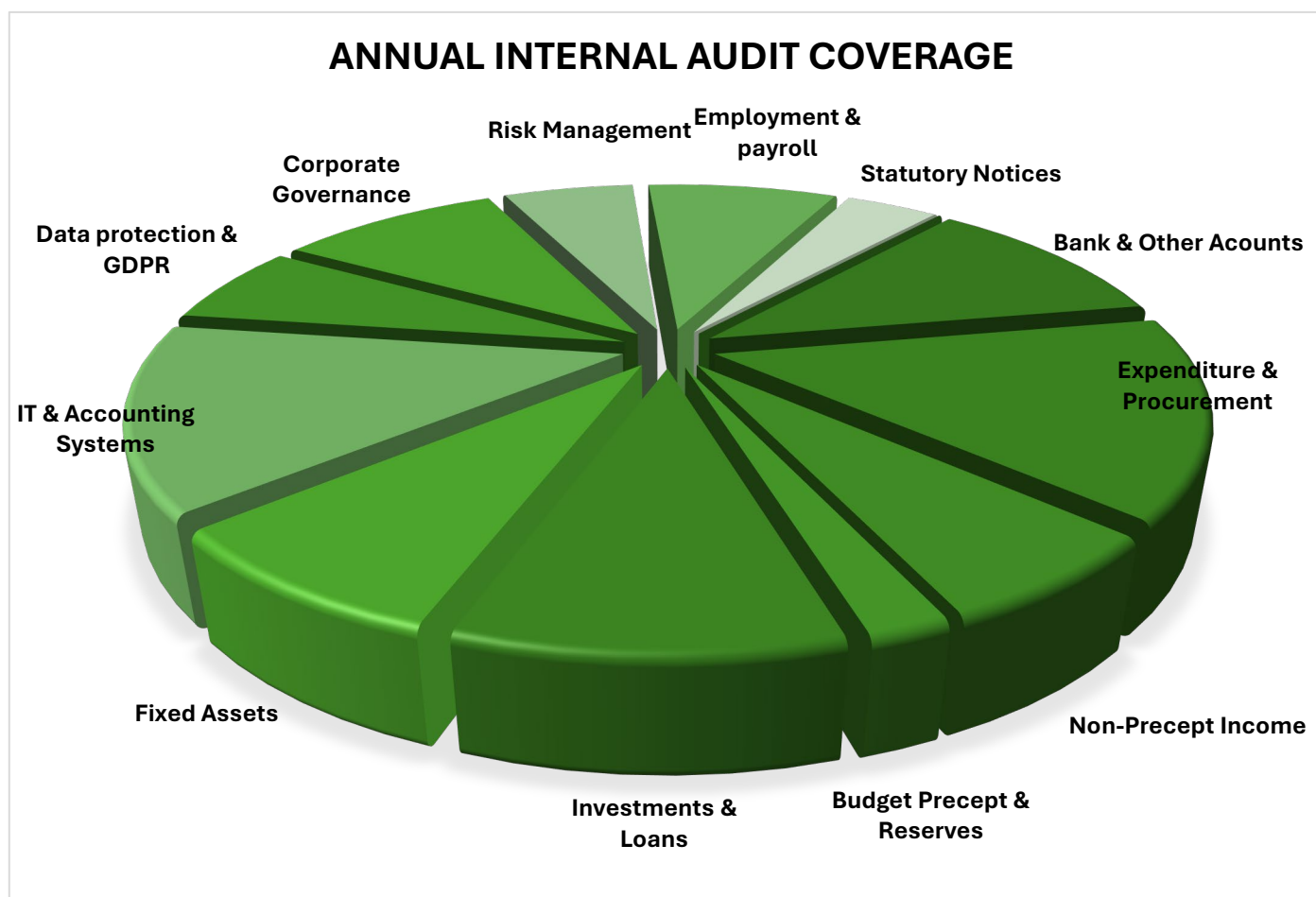
3. Internal audit coverage

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

Assurance reviews in fifteen areas have been planned and performed to obtain sufficient information and explanation considered necessary to give reasonable assurance that the Council's Internal Controls systems are functioning effectively. The Internal Audit plan for the 2025-26 financial year was approved in consultation with the Council's Responsible Finance Officer and was informed by our own assessment of risk and materiality.

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

WGW online has provided assurance across sixteen areas of review, including an enhanced review of Corporate Governance, which correspond to the fifteen Internal Control objectives contained within the Annual Governance & Accountability Return: Annual Internal Audit Report, during the 2025-26 financial year to the 31st of March 2026.



4. Internal Audit opinion

The Practice Manager of Working the Greener Way online is responsible for the delivery of the annual Internal Audit opinion and report that may be used by the Council to inform its Governance and Accounting statements in the Annual Return. The Q1 opinion, based on our first interim review was conducted onsite with the assistance of the RFO: Liz Manship and other Officers of the Council on the 6th of August with subsequent work being undertaken at our offices on the 14th, 15th 16th & 17th of August 2025, examined the overall adequacy and effectiveness of the organisation's framework of governance, risk management and Internal Controls.

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

-  The Q1 interim audit work & reporting completed onsite and at our offices;
-  The results of the follow up discussions conducted with the RFO and other Council Officers;
-  The responses of the Council to prior year's Internal Audit report;
-  The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Smaller Authorities Proper Practices Panel Practitioner's Guide 2025; and,
-  The proportion of Newbury Town Council's audit requirement that has been covered during the Q1 Interim audit.

Internal audit opinion

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

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

Where weaknesses have been identified, detailed recommendations for improvement are recorded in Section 9: 'Action Plan FY2025-26' of this Internal Audit Report.

5. Council profile

Council name:	Newbury Town Council
Address:	The Old Town Hall, Market Place, Newbury, Berkshire RG14 5AA
Unitary authority:	West Berkshire Council, Council Offices, Market Street, Newbury Berkshire RG14 5LD
Proper officer:	Mr Toby Miles-Mallowan
Responsible Finance Officer:	Mrs Liz Manship
General Power of Competence:	The current Chief Officer is not yet CiLCA qualified. The Council last adopted the General Power of Competence (GPoC) during the Annual Meeting of the Town Council on Sunday the 14 th of May 2023 and is reliant on this adoption of GPoC until the Chief Officer has successfully attained the CiLCA qualification
Members:	Twenty-three seats
Elected Members:	Twenty-two elected Members.
Co-opted Members:	One co-opted Member: Mr Graham Storey
Chairperson:	Councillor Mr David Harman
Vice-chairperson:	Councillor Ms Sarah Slack
Members Register:	A physical Members Register is in place and maintained at the Council's Office. A Hyperlinks to the redacted Member's Register entry is available from the Councillors; profiles page on the Council's official website
Head of Electorate:	13,492 (Thirteen thousand, four-hundred and ninety-two) 01.04.25
Current precept:	£1,817,641 for the 2025-26 financial year.
External Auditor's report:	FY2024-25 External Auditor's opinion outstanding.
Official website:	The Council maintains a free to access website on a secure server, published at https://www.newbury.gov.uk

6. Corporate governance

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

-  Noted that the Council's Financial Regulations were last Reviewed and Readopted at the 21st of October 2024 Ordinary meeting of the Full Council. We have noted that the Council's Financial Regulations are significantly amended when compared with the NALC Model Document and have commented below;
-  Noted that the Council's Standing Orders were last Reviewed and Readopted at the 21st of October 2024 Ordinary meeting of the Full Council; We have noted that the Council's Standing Orders are significantly amended when compared with the NALC Model Document and have commented below;
-  Commenced our review of the minutes of Full Council and its Committees (excluding Planning) for FY2025-26 to the 30th of June 2025 ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist, noting that the Minutes are of a generally good quality. During the onsite audit on the 06th of August 2025 we identified that none of the Minutes of the Council or its Committees had been uploaded onto the website. This was due to a technical publication error which was subsequently resolved by the Committee Clerk. We have made two best practice recommendations with regard to the Council's Minutes; the first in relation to the Council's use of 'Substitution' and the second with regard to the use of Confidential Minutes which is, in fact, Unlawful;
-  Noted that the Council has adopted the Terms of Reference and Delegated Authority for its Committees, and its Working Groups;
-  Noted that as at the 06th of August 2025, the Council was not yet in receipt of the External Auditor's report and certificate for the 2024-25 financial year;
-  Noted the Internal Audit report for the 2024-25 financial year with a single best practice recommendation which has been implemented by the Council;
-  Noted that the Council currently maintains a limited portfolio of policy documents which is published on its website. The portfolio is neither adequate nor appropriate to meet the current and ongoing requirements of Newbury Town Council. We have made a formal recommendation in this regard;
-  We note that the Council maintains a formal Members Register of Interests which is held in the Town Council's offices. A hyperlink to a redacted electronic copy of the current Members Register is available on the Council's official website, published at:
<https://www.newbury.gov.uk/media/ffpzi4g/all-cllrs-redcted-register-of-intrest.pdf>;
-  Noted that the Council maintains a website which at the time of the internal audit was published on a government specific domain at <https://www.newbury.gov.uk> upon which the Council's Minutes, Policies, and Member profiles are available;

-  Noted that all Members have been issued with council e-mail addresses for exclusive use on Council business. Councillor email-addresses are published in the footer of their profile on the Councillors section on the Council's official website;
-  Noted that the Council is registered with the Information Commissioners' Office as a data custodian;
-  Noted that the Council has basic Data Protection and Freedom of Information policies in place. These documents require significant redevelopment to be brought into compliance with the General Data Protection Regulation (GDPR) as amended from time to time; and,
-  The Council has no Cyber Security or resilience strategy in place currently; A 'Best Practice' recommendation has been made in this regard;

CONCLUSION & RECOMMENDATIONS

The overall standard of the Council's Corporate Governance is good. We have made two best practice and four formal recommendations for improvement.

1) Best Practice Recommendation - Heavily amended Financial Regulations

We have noted and discussed with the Responsible Finance Officer the Council's currently adopted Financial Regulations which are heavily amended. Whereas it is the right of every Council to Approve and Adopt whatever Statutory Documents in respect of its Standing Orders, Financial Regulations and its Policy Documents it should be noted that documentation should remain, as far as it is reasonably possible, concise with consistent language and fit for purpose.

The Financial Regulations have been amended to incorporate the Council's Financial Procedures which are not documented elsewhere and therefore the document has become somewhat conflated and contains terms such as 'should' and 'may' for example. A Regulation is exactly that and can only be a 'must'.

Recommendation

- R1.** We suggest that the RFO, Chief Officer and Members consider reviewing the current NALC Model Financial Regulations with the potential for adoption with amendment as required, alongside the creation of formal Financial Procedures to be Approved and Adopted by the Council.

2) Formal Recommendation – Confidential Minutes

We have noted the Council's use of 'Confidential Minutes' during our Review of Minutes to the 30th of June 2025. We advise the Council that this practice is Unlawful. The Minutes of the Council and its standing Committees are the sole Legal Record of all Council Business and by definition Public. All Minutes are required to be published and open to inspection by members of the public.

Obviously, items of business discussed by the Council, its standing Committees and Working Groups will, from time to time, require the discussion of Confidential Matters. The correct way of managing this process is as follows:

- a) A Confidential Matter is added to the Agenda of a meeting; i.e. Staff Salary review.
- b) The Matter is discussed under Suspended Standing Orders with the Press and Public excluded.

- c) A 'Confidential & Privilege' report is written up as a referenced Appendix to the Minutes.
- d) Subsequently, the report is sealed in an envelope and placed in the Council Safe.
- e) The Minutes themselves record only the resolution that was made, i.e. "Members Resolved to Approve the Salary reviews as presented in Appendix 'A'", for example.

In this way, all the Minutes of the Council, its Committees and Working Groups may be published without disclosing confidential information, in compliance with Statute, and the Confidential Information remains inviolate as it would take a judicial ruling to open a Confidential and Privilege report.

Recommendation

- R2.** We suggest that the Chief Officer and Members consider utilising Confidential and Privilege reports as Appendices to Minutes to record the detail of all absolutely confidential matters in full compliance with Statute.

3) Formal Recommendation – Use of 'Substitution' for absent members in Meetings

We have noted and discussed the Council's use of Substitution in Meetings of the Full Council and its standing Committees with the RFO at length. It is our opinion that 'Substitution' of Members may only be used at the Principal Authority level and not by Town & Parish Councils.

We have taken advice from the Chair of the Internal Audit Forum and a Public Sector Lawyer who are both of the opinion that Substitution may not be used by Town and Parish Councils and that only Members of a Committee may act in those meetings. We note that the Council's Standing Orders clause 4.d.v permits Substitution on a case by case, not standardised basis.

Recommendation

- R3.** We suggest that the Council discontinues the use of standardised 'Substitution'.

4) Formal Recommendation – Policy documents

The current portfolio of policy documentation published on the Council's official website is neither sufficient nor appropriate for the Council's needs. It is imperative that a Council of Newbury Town Council's size and complexity is able to demonstrate a consistent, version controlled, portfolio of Policies which encompasses the totality of the Council's operations. We suggest that the following policies are drafted for scrutiny and onward approval by Council Members:

- 1) GDPR Policies
- 2) Privacy Policy
- 3) Burials Policy
- 4) Transfer of Exclusive Right of Burial Policy
- 5) Shallow Graves Policy
- 6) Memorial Testing Policy
- 7) Memorial Policy
- 8) Cemetery Rules & Regulations Policy
- 9) Grant Aid Policy

- 10) Vexatious Complainant Policy
- 11) Allotment Rules & Regulations Policy
- 12) Complaints Procedure
- 13) Biodiversity Policy
- 14) Terms & Conditions of Hire
- 15) Safeguarding Vulnerable People & Children Policy
- 16) Modern Slavery Act
- 17) Anti Money laundering policy
- 16) Social Media & Electronic Communication Policy

All Policy Documents should be drafted on using a single template with a cover page containing the Council's logo style and the name and version control number of the Council. All Policy Documents should be drafted using the same typeface and contain an approval and version control matrix on the last page.

We have briefly discussed this matter with the Chief Officer and will provide a suite of Template Policies for Councils which the Council may use for reference should it choose to do so.

Recommendation

- R4.** We suggest that the Council drafts a standardised portfolio of Policy Documents, to meet the Council's current and ongoing requirements, for scrutiny and onward approval by Council Members.

5) Formal Recommendation - General Data Protection Regulation (GDPR) Policies

Noted that the Council has very limited General Data Protection Regulation (GDPR) or Data Protection Policies in place, is registered as a Data Custodian with the Information Commissioners Office but has not conducted a Document Impact Assessment.

Recommendation

- R5.** As a public authority, which exchanges emails and other communications, with members of the public, and which is required to retain a wide range of documentation both in hard copy and electronically the Council is required to have a reasonable and proportionate General Data Protection Regulation (GDPR) Data Protection Policy and associated Internal Controls in place including a Document Retention Policy. This has been discussed at some length with the RFO and the Committees Clerk.

We strongly encourage the Chief Officer to draft an appropriate suite of GDPR and Data Protection policies for Scrutiny and onward Approval by Council Members. Further, a Document Retention policy should be drafted and maintained by the Chief Officer to ensure that all council documentation, either electronic or hard copy is secured and maintained appropriately and for the correct period of time.

6) Best practice recommendation - Cyber security

Noted that the Council's IT infrastructure is somewhat disparate and the Council can provide no clear evidence of any Cyber Security policy or resilience strategy in place.

As is the case with many small to medium sized councils, historical consideration given to IT infrastructure, resilience and business continuity has been minimal. Currently, the Council is unable to provide clear evidence of a coherent IT strategy and action plan.

In today's increasingly digital world, it is critical that all Council's address this matter in a reasonable and proportionate manner.

Recommendation

- R6.** Please note that the UK Government is increasingly focused on cyber security and will be bringing new legislation which will require a more stringent approach to this area of Corporate Governance to all government bodies. We strongly encourage the Chief Officer and the Council Members to work towards Cyber Essentials Certification during the 2025-26 financial year, as we are advised that this will become a minimum requirement for all Councils in Wales & England the near future.

NEXT REVIEW

We shall expand this area of review during our Q2 interim internal audit.

Outcome - Corporate Governance

Limited Assurance: The FY2025-26 Action Plan is recorded in Section 9 of this report.

7. Annual Independent Internal Audit

Internal control objective 'A'

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

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

Finance systems

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

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

-  Noted that that the Rialtas performed the year-end close down with the Responsible Finance Officer for the 2024-25 financial years;
-  Checked and verified that the closing balance for the 2024-25 financial year was correctly brought forward as the opening balance of the 2025-26 financial year with reference to the opening and closing balances declared on the Closing Trial Balance FY2024-25, the Opening Trial Balance for 2025-26, the Councils Bank Statements and the Approved Annual Return Accounting Statements;
-  Noted that the quality of data entry into Rialtas Omega is exemplary;
-  Noted that VAT has been properly recorded in all cases examined;
-  Noted that the Council is Registered for VAT and submits quarterly VAT Returns. We have checked and verified the Q4 FY2024-25 VAT Reclaim in the amount of £48,128.59, which was received to bank on the 16th of April 2025. We have checked and verified the Q1 FY2025-26 VAT Reclaim in the amount of £50,588.90 which has been submitted;
-  Noted that Awards of Grant Aid which had been made during the first quarter of the 2025-26 financial year had been made using the General Power of Competence;
-  Noted that formal segregation of duties are in place vis a vis the operation of the Rialtas Omega system with day to day operations undertaken by the Senior Accounts Officer and the new Finance Apprentice, month end checks and duties are undertaken by the Responsible Finance Officer, and separate internal checking and verification is undertaken by a nominated Council member on a monthly basis. Finally, the positions of Chief Officer and Responsible Finance Officer are held by different persons; and,
-  Checked and verified all transactions recorded in the Rialtas Omega Cashbook 1: Handelsbanken current account and Cashbook 2: Handelsbanken instant access account and the control accounts for the Fixed Term Deposit accounts and the CCLA account, including inter account transfers, for the months of April and June 2025 with no matters arising.

Bank and building society accounts

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

We have made a best practice recommendation in this regard, due to the level of public funds deposited with the Handelsbanken.

Investments and Loans

The Clerk & RFO has Certified that during the 2025-26 financial year from the 01st of April 2025 to the 30th of June 2025 the Council held no loans owed either by it or two it.

Credit & Debit cards

We have noted that the Council held twelve debit cards during the 2025-26 financial year to the 30th of June 2025. Each card has a transaction limit associated with it and its security is the responsibility of the holder.

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

CONCLUSIONS & RECOMMENDATIONS

7) Formal recommendation- de-risking the public funds managed by the Council

With the exception of its CCLA PSDF account, the Council holds the remainder of the public funds under its management within accounts with the Handelsbanken. As at the 30th of June 2025 this equated to a total amount of £1,384,635.97. We draw the Council's attention to the statement on the Government's Financial Services Compensation Scheme portal which states:

"The Financial Services Compensation Scheme (FSCS) does not cover local councils, regardless of their turnover. The FSCS protects consumers when authorised financial firms fail, such as banks, building societies, credit unions, insurance companies, investment firms, and pension providers. Local councils are not financial firms regulated by the Financial Conduct Authority (FCA) or the Prudential Regulation Authority (PRA) and therefore are not eligible for FSCS protection. The FSCS's protection is specifically designed for individual consumers and small businesses that have used financial services from authorised firms, not for public sector organisations like councils."

It is incumbent upon the RFO and Council Members to ensure that any risks associated with the investment the public funds under the Council's management, are minimised, to the extent that this is reasonably able to be achieved whilst returning a reasonable return on investment.

Recommendation

- R7.1** The RFO and Chief Officer should investigate alternative investment options for the Council to reduce the risk of having the majority of the public funds under the Council's management place with one financial institution.
- R7.2** The RFO should review the Treasury policy and ensure that this is brought up to date in light on any decisions made in recommendation 8.1 above.

8) Credit & Debit cards

We take this opportunity to remind the RFO and Council members that a Debit Card should never be used for online purchase as this is the gateway to the Council's current account! A council lost over £35,000.00 over a single weekend in 2024 as its current account Debit Card was lodged as the payment method on a well-known online vendor's website and the Council's account was illegally accessed.

Recommendation

- R8.** A credit card rather than a debit card should be utilised to make all online purchases with immediate effect. This will provide the Council with the extra protection of the Credit Card Charge Back scheme. As soon as an allegation of fraud has been made, it will be investigated by the Credit card company and where the charge is deemed unauthorised or fraudulent the Council will receive a refund within days. It should be noted that it is extremely difficult, if not impossible to retrieve funds which have been illegally harvested via a debit card, and the process will take several months to reach a conclusion.

NEXT REVIEW

We shall expand this area of review during our Q2 interim internal audit.

Outcome - Internal Control Objective 'A'

Adequate Assurance: The FY2025-26 Action Plan is recorded in Section 9 of this report

Internal control objective 'B'

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

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

-  Conducted 100% transaction testing including all inter-bank transfers for the 2025-26 financial year from the months of April and June 2025 with no matters arising.
-  Noted that the Council undertook a single public tender during May 2025, in relation to the Victoria Park Café refurbishment, registered on ContractsFinder under reference PZJZ-7229-GBXH;
-  Checked and verified that all quotations undertaken during the period of the 1st of April 2025 to the 30th of June, as recorded in the Minutes of the Full Council and its Committees, with no matters arising;
-  Noted that a Purchase Order system is in place with internal controls working in practice;
-  Conducted a review of payments with the criteria of selecting every non-payroll related payment in excess of £3,000 and every 35th non-payroll related payment, irrespective of value, as recorded in Rialtas Omega Purchase Ledger during the 2025-26 financial year from the 01st of April 2025 to the 30th of June 2025, ensuring compliance with the Council's currently adopted Financial Regulations and the requirements of the Smaller Authorities Proper Practices Panel; Practitioners Guide 2025. We checked and verified a total of 26 payment documents, with a total value in the amount of £240,776.66 and representing 31% of all non-payroll related payments made by the Council with no matters arising;
-  Noted that VAT had been correctly coded in all instances of income and expenditure examined; and,
-  Checked and verified the submission of the Q4 FY2024-25 VAT Return to the 31st of March 2025 and the subsequent receipt of the Reclaim to bank on the 16th of April 2025, and the submission of the Q1 VAT Return for the period of the 1st of April to the 30th of June 2025, ensuring that the totals recorded in the Nominal Ledger VAT Control Account number '105' remain in balance.

CONCLUSION

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

Outcome - Internal Control Objective 'B'

Substantial Assurance

Internal control objective ‘C’

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

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

Health & Safety & Business Risk



Noted that the Council maintains a very basic health & safety risk assessment in spreadsheet which was submitted for the purposes of this Q1 interim audit. We take this opportunity to advise the Council that this is not appropriate for the Risk Management requirements of Newbury Town Council whatsoever. We have made a formal recommendation in this regard;

Insurance



Examined the Council’s insurance policy to ensure that appropriate cover is in place. The Council’s General Cover is provided by Zurich Municipal under a Select for Local Councils policy, number YLL-2720855073 with the period of cover running from the 01st of September 2024 on the 31st of August 2025.

Key features include:

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

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



Noted that the Council maintains Motor Insurance Cover under a separate Zurich Municipal Policy, number YLL-2720876853 with the period of cover running from the 01st of November 2024 to the 31st of October 2025.

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

Playground & Recreation areas



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

1. Blossoms field – RG14 6QU

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

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

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

3. Christie Heights – RG14 7SU

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

4. City Recreation Ground – RG14 6LR

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

5. Creswell Road – RG14 2PQ

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

6. Cromwell Road – RG14 2HR

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

7. Dickens Walk – RG14 2HR

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

8. Digby Road – RG14 1TU

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

9. Frith Road – RG14 6DP

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

10. Hamilton Court - RG14 7UH

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

11. Skylings – RG14 2BB

(All ages): Single MUGA ball games area.

12. St George's Avenue - RG14 5NY

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

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

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

14. Victoria Park (skatepark) – RG14 1EH

Concrete skatepark, steel half pipe.

15. Walton Way – RG14 2LL

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

-  Noted that there is no currently adopted Playground and Recreation area Risk Management policy in place;
-  Noted that Weekly visual playground and recreation area inspections are undertaken by the Council's contractors: John O' Connor Ltd who employ qualified Playground Inspectors;
-  Noted that two-monthly operations inspections are undertaken by the Parks & Open Spaces Supervisor or Mr P Fairchild;
-  The Annual Independent Playground Inspections are conducted by The Play Inspection Company; and,
-  We are advised that all Playground Inspection reports, both internal and independent, are retained for the mandated statutory period of 21 years (18 + 3 years).

CONCLUSIONS & RECOMMENDATIONS

9) Review & Maintenance of Risk Registers

We have noted that the Council's currently holds a very basic combined Health & Safety and Business Risk Register. However, the document which was provided for the purposes of this audit was wholly inappropriate for a Council of Newbury Town Council's size and complexity.

We take this opportunity to advise the Chief Officer, RFO and Members that Town Councils in England and in Wales are required to implement effective risk management practices as part of their governance and accountability framework. Both Officers and Councillors, have a key role in identifying, managing, and receiving assurance that risks are being properly handled. This involves ensuring that risk management is embedded as a core responsibility across the organisation, not just a technical exercise, and that it is understood and supported by everyone.

The foundation of good risk management is a strong risk culture where risk identification and management are seen as essential to good governance and effective service delivery. This culture should be supported by clear accountabilities for risk management that are easy to understand and comply with. Councils must have a structured approach to identify, analyse, and mitigate risks that could impact the achievement of their objectives, including the delivery of essential services and the protection of public funds.

Councillors, particularly those in lead member, committee chair, or scrutiny committee roles, are responsible for ensuring that an effective risk management framework is in place and actively employed. They must be assured that strategic risks are well controlled and do not exceed the council's risk appetite. This includes scrutinising risk registers, understanding the likelihood and impact of identified risks, and ensuring that mitigation actions have clear owners and timescales. Risk management should be an active consideration and not just a one-off activity.

While the specific processes may vary, the core requirement is that risk management is integrated into strategic planning, decision-making, and daily operations. This includes managing risks associated with contractors, ensuring that contracts are specified and monitored to control health and safety risks, and that the council is not transferring all its responsibilities to a service provider. For example,

when installing seasonal decorations, a sensible, proportionate risk assessment is required, but the risks are generally low for simple installations.

The framework for risk management in government provides a model that can be adapted by local authorities, including town councils, to ensure a consistent and effective approach. Ultimately, the goal is to enable the council to achieve its objectives, protect its assets and budget, and maintain public trust by demonstrating good governance: <https://www.local.gov.uk/publications/must-know-guide-risk-management#introduction>

Recommendations

R9.1 The Chief Officer, RFO and Members should ensure that a reasonable and proportional approach is implemented in respect of all the Council's Risk Management requirements. To ensure that a robust and proportionate framework is developed, it may be necessary to employ specialist advice from sector specific consultancies such as the Landmark information Group or Ellis Whitham for example.

Failure to implement a proper Risk Management framework could itself present a critical risk to the future of the Council's operations and the reputation and good standing of the Council.

R9.2 We take this opportunity to remind the Chief Officer, RFO and Members that it is a statutory requirement to Review and Readopt the Council's Risk Register(s) at least once annually, recording the Readoption in the Approved and Published Minutes in the corresponding Full Council or Committee Meeting.

10) Insurance Policy

We take this opportunity to draw the Chief Officer, RFO and Member's attention to the Statement of Fact on page 2 of the Council's General Insurance Policy, number YLL-2720855073, which requires:

- *You have in place a written safeguarding policy and accompanying procedures that clearly set out the actions to take in response to child and vulnerable adult abuse*
- *You carry out safer recruitment and selection processes that include the seeking of appropriate criminal records checks, alongside a renewal and update process*
- *All Employees and volunteers engaged in regulated activity and/or activity that brings them into contact with children or vulnerable adults receive safeguarding awareness training including refresher training*
- *You have one or more designated practitioners for safeguarding to support other practitioners in the organisation to recognise and respond to concerns about Abuse*
- *You retain employment records, safeguarding checks, safeguarding policies and procedures and safeguarding records for at least the prevailing regulatory best practice period.*

R10. The Chief Officer must ensure that proper Safeguarding Policies and Procedures are implemented expediently and maintained thereafter. Failure to do so may result in the Council's Insurance Policy being invalidated.

11) Playground & Recreation Area Risk Management Policy

We have noted that the Council does not hold a currently adopted Playground & Recreation Risk Management Policy.

R11. The Chief Officer and the Parks & Open Spaces Supervisor should draft a reasonable and proportionate Playground & Recreation area Risk Management Policy for scrutiny and approval by Council Members.

NEXT REVIEW

We shall expand this area of review during our Q2 interim internal audit.

Outcome - Internal Control Objective 'C'

Limited Assurance: The 2025-26 Action Plan is recorded in Section 9 of this report

Internal control objective 'D'

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

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

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

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

Noted the Cash at bank as at 30th of June 2025

Handelsbanken Current Account	£272,573.53
Handelsbanken Instant Access Account	£312,062.44
CCLA PSDF Account	£563,634.46
Fixed Term Interest Accounts	£800,000.00

Total	£1,948,270.43
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CONCLUSION

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

Outcome - Internal Control Objective 'D'

Substantial assurance

Internal control objective 'E'

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

The objective in this area of review is to ensure that the Council maintains appropriate records to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale. To meet the above objectives, we have: -

-  Noted that the Council reviewed Approved its fees and charges for the 2025-26 financial year at the 20th of January 2024 meeting of the Policy & Resources Committee under Minute reference 83 of that meeting;
-  Noted that in addition to the Precept the Council receives supplementary income from a wide variety of sources. We have commenced our Review of Income for the 2025-26 financial year by reviewing the income sources below. Checking and verifying the invoicing to receipt process and the Council's approach to Credit Control with no matters arising;

Precept FY2025-26

The Council will receive a Precept in the amount of £1,817,641 for the 2025-26 financial year.

Bank Interest

The Council receives interest and dividend payments on its Handelsbanken Instant Access Account, Fixed Term Deposits and CCLA PSDF Account. Interest income to the 30th of June 2025 has been received in the amount of £18,811.17.

Grants & Donations

The Council has received Grants & Donations has been received in the amount of £515.00 to the 30th of June 2025.

Victoria Park Income

The Council has received income for the following sources in relation to facilities at Victoria Park to the 30th of June 2025:

- Tennis Court Income £1,650.00
- Victoria Park Hire Income £2,860.00
- Mini-Golf Income £5,155.00
- Duck feeder donations £225.00

-  Noted that there is clear evidence of robust and proportionate Credit Control management Internal Controls in place. There is no significant Day Sales Overdue debt as at the 30th of June 2025.

CONCLUSION

There are no matters arising in this area of review warranting formal comment or recommendation. We shall expend this area of review, to include Allotments and Cemetery income during the Q2 Interim Internal Audit.

Outcome - Internal Control Objective 'E'

Substantial Assurance

Internal control objective 'F'

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

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

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

CONCLUSION

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

Outcome - Internal Control Objective 'F'

Substantial Assurance

Internal control objective 'G'

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

The objective in this area of review is to ensure that the Council is appropriately observing legislation with regard to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment of income tax and NI contributions, together with meeting the requirements of the LGPS. To meet the above objectives, we have: -

-  Noted that as at the 30th of June 2025 the Council employed twelve persons;
-  Checked and verified the Contracts of employment for a cross section of staff members employed during this period;
-  Noted that the Council's Payroll is outsourced to DCK Payroll Solutions utilising IRIS Payroll Software;
-  Conducted a 100% review of the council's payroll for the 2025-26 financial year, from the 01st of April 2025 to the 30th of June 2025 with no matters arising;
-  Conducted a detailed review of the individual salary payments for June 2025;
-  Checked and verified that the PAYE and NI deductions had been properly and promptly paid to HMRC to the 30th of June 2025;
-  Noted that the Council is enrolled in the Royal County of Berkshire Pension Fund;
-  Checked and verified that the Pensions contributions had been properly and promptly paid to the Royal County of Berkshire Pension Fund to the 30th of June 2025;
-  Checked and verified that the Net Salary, PAYE & NI deductions, other Statutory deductions and Pensions contributions have been correctly recorded in the Rialtas Omega Cashbook; and,
-  Checked & verified that only direct salary costs and corresponding deductions appear in Box 4 'Staff Costs' for the 2025-26 financial year to the 30th of June 2025.

CONCLUSION & RECOMMENDATION

12) Best practice recommendations - Contracts of employment

During our review of staff members employment contracts, we noted that staff members hold different contracts of employment based on the date of their appointment. Due to recent changes in employment legislation, we suggest that all employees are issued with the latest NALC model employment contract.

- R12.** The Chief Officer and Members should consider issuing all employees with the latest NALC model contracts, amended to reflect individual's terms of employment, to ensure that the contracts are compliant with current employment legislation.

NEXT REVIEW

There is clear evidence of a robust bank reconciliation and scrutiny process with effective Internal Controls working in practice.

We shall expand this area of review during our Q2 interim internal audit.

Outcome - Internal Control Objective 'G'

Substantial Assurance

Internal control objective 'H'

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

The objective in this area of review is to ensure that the Council has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment as required by the Smaller Authorities Proper Practices Panel Practitioners' Guide 2025.

The Council maintains its Fixed Asset Register in a basic spreadsheet cashbook, with a recorded asset value as of 31/03/25 of £6,426,481. We are advised that the Fixed Asset Register is currently undergoing a systemic review with a full audit to be undertaken and the introduction of a bespoke software in during the 2026-27 financial year.

CONCLUSION & RECOMMENDATION**13) Best practice recommendation - Fixed Asset Register**

We have noted that the Council currently maintains its Fixed Asset Register in a Microsoft Excel spreadsheet. Given the scale and diversity of the Council's Assets it would be more appropriate to manage this in a bespoke software package.

- R13.** The Chief Officer, RFO and Members should consider acquiring the Rialtas Fixed Assets module for the Omega Accounting Software. This enables Assets to be added to the Register directly from the Purchase Ledger and Cashbook and direct input into the Annual Return at the year end.

CONCLUSION

There are no matters arising in this area of review warranting formal comment or recommendation. We shall expand this area of review during the Q4 year-end internal audit.

Outcome - Internal Control Objective 'H'

Substantial Assurance

Internal control objective 'I'

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

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

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

-  Noted that there is clear evidence recorded in the Council's Rialtas Accounting system that the Senior Finance Officer reconciles both of the Council's cashbooks: CB1 Handelsbanken Current Account and CB4 Handelsbanken Instant Access Account on a monthly basis;
-  The Council's two control accounts: '210' CCLA PSDF Account and '260' Fixed Term Interest Account are updated by the Senior Accounts Officer on a monthly basis;
-  Checked and verified the Bank Reconciliations on the Council's two Handelsbanken Accounts and the Cash & Investment reconciliation as at the 30th of April and the 30th of June 2025;
-  Noted that the reconciliations and corresponding bank statements are subject to scrutiny by a nominated member of the Audit Working Group; and,
-  There is clear evidence contained within our Review of Minutes of the Full Council and its Standing Committees, that bank reconciliations are subject to further Scrutiny by a Member of the Audit Working Group, monthly, and Approval by the Policy & Resources Committee on a quarterly basis.

CONCLUSION

There is clear evidence of a robust bank reconciliation and scrutiny process with effective Internal Controls working in practice. The RFO and the Senior Accounts Officer are to be commended in this Regard.

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

Outcome - Internal Control Objective 'I'

Substantial Assurance

Internal control objective 'J'

'Accounting Statements prepared during the year were prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure), agreed to the cash book, supported by an audit trail from underlying records and where appropriate debtors and creditors were properly recorded.'

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

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

We have checked and verified the contents of the Council's Rialtas Omega cashbooks, Sales and Purchase Day Books, Nominal Ledger and Trial balance as at the 30th of June 2025, and consider that the first quarters transactions have been accurately and properly recorded. Rialtas Omega has been used to manage the following working records, which have all been checked and verified from the 01st of April 2025 to the 30th of June 2025 with reference to prime documentation:

Rialtas Omega Accounting system FY2025-26

 Cashbooks 1 & 4	 Q1 VAT Return
 Monthly Bank Reconciliation reports	 Nominal Ledger report
 Income & Expenditure Account	 Statutory Balance Sheet
 Earmarked Reserves report	 Cash, Investments report
 Sales Ledger Day Book	 Reserves reconciliation report
 Purchase Ledger Day Book	 Trial Balance report

Further, we have checked and verified the transactions contained on Cashbooks 1 and 4 and the Fixed Term Interest and CCLA control accounts for the period of the 01st to the 30th of April 2025 and the 01st to the 30th of June 2025 with reference to supporting prime documentation.

We have checked and verified the Trial Balance as at the 30th of June 2025, ensuring that the cashbooks remained in balance, with no matters arising.

CONCLUSION

The overall standard of bookkeeping and data entry reviewed during Q1 are exemplary. The RFO and the Senior Accounts Officer are to be commended in this regard.

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

Outcome - Internal Control Objective 'J'

Substantial Assurance

Internal control objective 'K'

If the authority certified itself as exempt from a limited assurance review in 2024-25, it met the exemption criteria and correctly declared itself exempt (*If the authority had a limited assurance review of its 2024-25 AGAR tick "not covered"*).

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

Newbury Town Council has a turnover in excess of £25,000.00 and as such it does not meet the exemption criteria. The Council was subject a limited assurance review of its 2024-25 Annual Governance and Accountability Return (AGAR) as required by statute.

CONCLUSION

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

Outcome - Internal Control Objective 'K'

Substantial Assurance

Internal control objective 'L'

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

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

-  Noted that the Council is registered as a Data Controller with the Information Commissioner's Office;
-  Noted that the Council maintains its official website is hosted on a JSEC Compliant server, which is required of all public authorities utilising government specific domains, published under the domain <https://newbury.gov.uk/> ;
-  Noted that the website has undergone and continues to undergo significant redevelopment;
-  Noted that the website contains a vast array of information, however, this information is not logically organised and can be difficult to navigate and find selective information;
-  Noted that the website is not compliant with current accessibility legislation which is now a mandatory requirement of the Smaller Authorities Proper Practices Panel Practitioners Guide 2025;
-  Noted that the Council's turnover is in excess of £25,000 and that it is not currently required to comply with the Transparency Code;
-  Noted that the Council's currently adopted Standing Orders and Financial Regulations on its website;
-  Noted that the Council publishes its adopted Policies and Procedures on its website;
-  Noted that the Council publishes the Agenda and Minutes of its Full Council and Standing Committee meetings on its website;
-  Noted that the Council publishes an archive of the prior year Minutes & Agenda on its website;
-  Noted that although the Council publishes its audited prior year accounts with the corresponding Annual Governance and Accountability Return (AGAR) containing the External Auditor's opinion, corresponding Internal Audit reports and Notice of Conclusion of Audit announcements on its website, there is no menu option for 'Finance' and this information cannot be identified without undertaking a search of the website;
-  Noted that the Council has published the diary of meetings for the 2025-26 Municipal Year on its website;
-  Noted that the Council has a social media presence on Facebook, Instagram and X (previously twitter) in addition to its website;
-  Noted that there is a vast array of information about things to do, News, History and Partnerships which is given prominence over Council information; and,
-  Noted that website contains contact information for a variety of service requirements.

CONCLUSION & RECOMMENDATION

14) Best practice recommendation – Website development

We have noted that the Council has spent a considerable amount time, effort and money on the redevelopment of its official website. However, it neither simple to use nor an effective segway for the Council and members of the electorate due to its confused design and dated architecture.

There is not need for an extensive and expensive redesign, however, there are many organisations which offer templated design packages exclusively for councils.

I draw the Chief Officer, RFO and Members attention to the following websites which, in our opinion, are exemplary:

-  [Didcot Town Council](#) designed by Cutlefish
-  [New Milton Town Council](#) designed by Juice
-  [Malmesbury Town Council](#) designed by Mindvision
-  [Frome Town Council](#) designed by by Zonkey

A different approach has been taken by each developer, in consultation with the Councils, but the outcome has been a highly effective communication tool where users can rapidly identify the information that they need, access this, and interact with the council in a simple and straightforward manner.

R14. The Chief Officer, RFO and Members should consider a reimplementaion of the Council's official website rather than a costly redesign, ensuring that the new website is fully compliant with current Accessibility Legislation. The Council has all the information it needs to populate a new website, and this could be achieved in a relatively cost effective and efficient manner.

CONCLUSION

There are no matters arising in this area of review warranting formal comment or recommendation. We shall expand this area of review during the Q4 year-end internal audit.

Outcome - Internal Control Objective 'L'

Adequate Assurance: The FY2025-26 Action Plan is recorded in Section 9 of this report.

Internal control objective 'M'

The authority, during the previous year (2024-25) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (*evidenced by the notice published on the website and/or authority approved minutes confirming the dates set*).'

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

-  Checked and verified the Council's minutes to confirm that the Resolution to publish the Notice of Exercise of Public Rights for the 2024-25 financial year AGAR submission was made during the 23rd of June 2025 meeting of the Town Council, under Minute reference 38 of that meeting;
-  The date of the Announcement is recorded as the 25th of June 2025;
-  The date of the Commencement of the Period for Exercise of Public Rights is recorded as the 26th of June 2025;
-  The date of the Conclusion of the Period for Exercise of Public Rights is recorded as the 06th of August 2025;
-  The Period for the Notice of Exercise of Public Rights was exactly thirty working days including the including the first ten working days in July as statutorily required;
-  Noted that the Notice of Exercise of Public Rights is published on the Council's official website; and,
-  Checked and verified that the Notice of Exercise of Public Rights was displayed, prominently, on the Council's notice boards for the period required.

CONCLUSION

There are no matters arising in this area of review warranting formal comment or recommendation. However, we take this opportunity to remind the Chief Officer, RFO and Committees Clerk that it is considered best practice to record the date of the announcement of the Notice for the Exercise of Public Rights, the Notice's commencement and conclusion dates in the Resolution which Approves the Notice.

Outcome - Internal Control Objective 'M'

Substantial Assurance

Internal control objective 'N'

'The authority has complied with the publication requirements for 2024-25 AGAR (see AGAR Page 1 Guidance Notes).'

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

-  Noted that the Council is not yet in receipt of the External Auditor's report and certificate, from PKF Littlejohn LLP in respect of the 2024-25 financial year;
-  Noted that the AGAR submission along with all supporting documentation for the 2024-25 financial year are published on the Council's official website at [Newbury Town Council](https://www.newburytowncouncil.gov.uk); and
-  Noted that the unaudited accounts have been published prominently alongside the Notice for the Exercise of Public Rights on the Council's Noticeboards.

CONCLUSION

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

Outcome - Internal Control Objective 'N'

Substantial Assurance

Internal control objective 'O'

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

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

The RFO advises as follows:

-  238180: Allotment for Labouring Poor - accounts submitted to the 31st of March 2024
 - Trustee: Newbury Town Council as Sole Trustee

-  1073253: Mayor of Newbury's Charitable Trust – accounts submitted to the 31st of May 2024
 - Trustees (Nominated): Mayor of Newbury and Deputy Mayor of Newbury
 - Trustees (Ex Officio): Civic Manager.

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

CONCLUSION

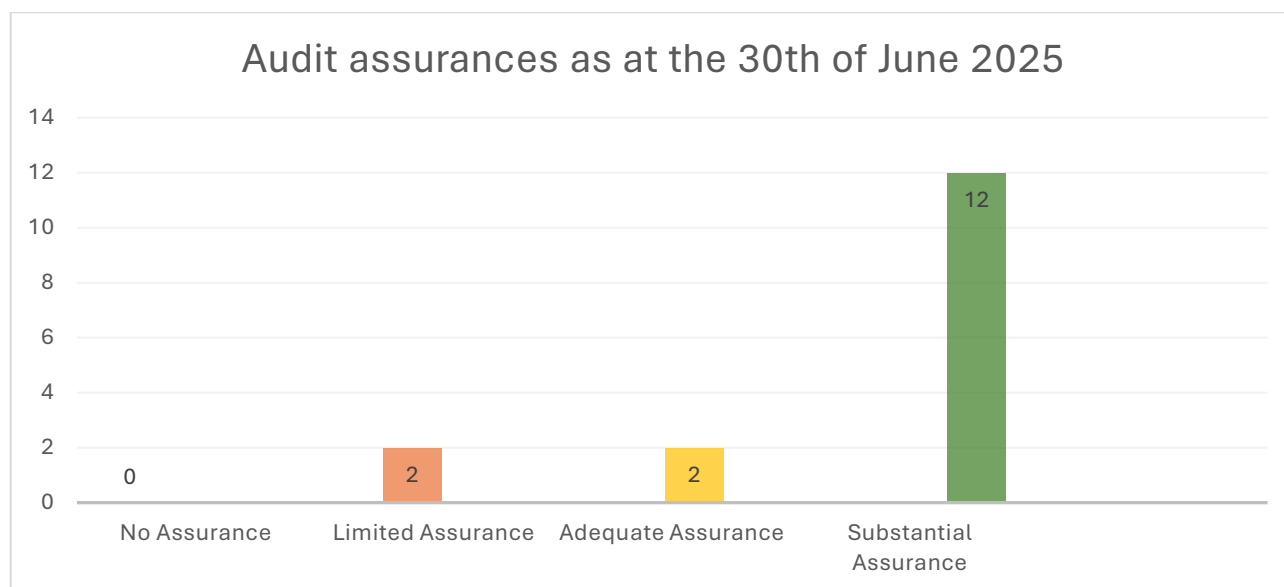
There are no matters arising in this area of review warranting formal comment or recommendation. We shall expand our review in this area during the Q2 interim internal audit.

Outcome - Internal Control Objective 'O'

Substantial Assurance

8. Audit Assurance Review

During the Q1 interim internal audit for the 2025-26 financial year covering the period of the 01st of April to the 30th of June, we have undertaken 611 separate audit tests, providing assurances in the sixteen areas of review which correspond to an enhanced review of Corporate Governance and the fifteen Internal Control objectives contained within the AGAR: Annual Internal Audit Report as detailed in the chart below.



Substantial: A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified;

Adequate: Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;

Limited: Significant weakness(es) have been identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or

No: Fundamental weaknesses identified in the framework of internal control, or the framework is ineffective or absent with significant risk to the achievement of system objectives.

9. FY2025-26 Action Plan Recommendations

Corporate Governance – Formal & Best Practice recommendations

1) Best Practice Recommendation - Heavily amended Financial Regulations

We have noted and discussed with the Responsible Finance Officer the Council's currently adopted Financial Regulations which are heavily amended. Whereas it is the right of every Council to Approve and Adopt whatever Statutory Documents in respect of its Standing Orders, Financial Regulations and its Policy Documents it should be noted that documentation should remain, as far as it is reasonably possible, concise with consistent language and fit for purpose.

The Financial Regulations have been amended to incorporate the Council's Financial Procedures which are not documented elsewhere and therefore the document has become somewhat conflated and contains terms such as 'should' and 'may' for example. A Regulation is exactly that and can only be a 'must'.

Recommendation

- R1.** We suggest that the RFO, Chief Officer and Members consider reviewing the current NALC Model Financial Regulations with the potential for adoption with amendment as required, alongside the creation of formal Financial Procedures to be Approved and Adopted by the Council.

2) Formal Recommendation – Confidential Minutes

We have noted the Council's use of 'Confidential Minutes' during our Review of Minutes to the 30th of June 2025. We advise the Council that this practice is Unlawful. The Minutes of the Council and its standing Committees are the sole Legal Record of all Council Business and by definition Public. All Minutes are required to be published and open to inspection by members of the public.

Obviously, items of business discussed by the Council, its standing Committees and Working Groups will, from time to time, require the discussion of Confidential Matters. The correct way of managing this process is as follows:

- a) A Confidential Matter is added to the Agenda of a meeting; i.e. Staff Salary review.
- b) The Matter is discussed under Suspended Standing Orders with the Press and Public excluded.
- c) A 'Confidential & Privilege' report is written up as a referenced Appendix to the Minutes.
- d) Subsequently, the report is sealed in an envelope and placed in the Council Safe.
- e) The Minutes themselves record only the resolution that was made, i.e. "Members Resolved to Approve the Salary reviews as presented in Appendix 'A'", for example.

In this way, all the Minutes of the Council, its Committees and Working Groups may be published without disclosing confidential information, in compliance with Statute, and the Confidential Information remains inviolate as it would take a judicial ruling to open a Confidential and Privilege report.

Recommendation

- R2.** We suggest that the Chief Officer and Members consider utilising Confidential and Privilege reports as Appendices to Minutes to record the detail of all absolutely confidential matters in full compliance with Statute.

3) Formal Recommendation – Use of ‘Substitution’ for absent members in Meetings

We have noted and discussed the Council’s use of Substitution in Meetings of the Full Council and its standing Committees with the RFO at length. It is our opinion that ‘Substitution’ of Members may only be used at the Principal Authority level and not by Town & Parish Councils. The RFO has advised us that she has spoken to NALC representatives who have confirmed that this practice is acceptable.

We have taken advice from the Chair of the Internal Audit Forum and a Public Sector Lawyer who are both of the opinion that Substitution may not be used by Town and Parish Councils and that only Members of a Committee may act in those meetings. We note that the Council’s Standing Orders have been amended with a clause relating to Substitution, however, we advise that this practice is not contained in the NALC Model Standing Orders.

Recommendation

- R3.** We suggest that the Council discontinues the use of ‘Substitution’.

4) Formal Recommendation – Policy documents

The current portfolio of policy documentation published on the Council’s official website is neither sufficient nor appropriate for the Council’s needs. It is imperative that a Council of Newbury Town Council’s size and complexity is able to demonstrate a consistent, version controlled, portfolio of Policies which encompasses the totality of the Council’s operations. We suggest that the following policies are drafted for scrutiny and onward approval by Council Members:

- 1) GDPR Policies
- 2) Privacy Policy
- 3) Burials Policy
- 4) Transfer of Exclusive Right of Burial Policy
- 5) Shallow Graves Policy
- 6) Memorial Testing Policy
- 7) Memorial Policy
- 8) Cemetery Rules & Regulations Policy
- 9) Grant Aid Policy
- 10) Vexatious Complainant Policy
- 11) Allotment Rules & Regulations Policy
- 12) Complaints Procedure
- 13) Biodiversity Policy
- 14) Terms & Conditions of Hire

- 15) Safeguarding Vulnerable People & Children Policy
- 16) Modern Slavery Act
- 17) Anti Money laundering policy
- 16) Social Media & Electronic Communication Policy

All Policy Documents should be drafted on using a single template with a cover page containing the Council's logo style and the name and version control number of the Council. All Policy Documents should be drafted using the same typeface and contain an approval and version control matrix on the last page.

We have briefly discussed this matter with the Chief Officer and will provide a suite of Template Policies for Councils which the Council may use for reference should it choose to do so.

Recommendation

- R4.** We suggest that the Council drafts a standardised portfolio of Policy Documents, to meet the Council's current and ongoing requirements, for scrutiny and onward approval by Council Members.

5) Formal Recommendation - General Data Protection Regulation (GDPR) Policies & Procedures

Noted that the Council has very limited General Data Protection Regulation (GDPR) or Data Protection Policies in place, is registered as a Data Custodian with the Information Commissioners Office but has not conducted a Document Impact Assessment.

Recommendation

- R5.** As a public authority, which exchanges emails and other communications, with members of the public, and which is required to retain a wide range of documentation both in hard copy and electronically the Council is required to have a reasonable and proportionate General Data Protection Regulation (GDPR) Data Protection Policy and associated Internal Controls in place including a Document Retention Policy. This has been discussed at some length with the RFO and the Committees Clerk.

We strongly encourage the Chief Officer to draft an appropriate suite of GDPR and Data Protection policies for Scrutiny and onward Approval by Council Members. Further, a Document Retention policy should be drafted and maintained by the Chief Officer to ensure that all council documentation, either electronic or hard copy is secured and maintained appropriately and for the correct period of time.

6) Best Practice recommendation – Cyber security

Noted that the Council's IT infrastructure is somewhat disparate and the Council can provide no clear evidence of any Cyber Security policy or resilience strategy in place.

As is the case with many small to medium sized councils, historical consideration given to IT infrastructure, resilience and business continuity has been minimal. Currently, the Council is unable to provide clear evidence of a coherent IT strategy and action plan.

In today's increasingly digital world, it is critical that all Council's address this matter in a reasonable and proportionate manner.

Recommendation

- R6.** Please note that the UK Government is increasingly focused on cyber security and will be bringing new legislation which will require a more stringent approach to this area of Corporate Governance to all government bodies. We strongly encourage the Chief Officer and the Council Members to work towards Cyber Essentials Certification during the 2025-26 financial year, as we are advised that this will become a minimum requirement for all Councils in Wales & England the near future.

Internal Control Objective 'A' – Review of Bank & Investment Accounts

7) Formal recommendation- de-risking the public funds managed by the Council

With the exception of its CCLA PSDF account, the Council holds the remainder of the public funds under its management within accounts with the Handelsbanken. As at the 30th of June 2025 this equated to a total amount of £1,384,635.97. We draw the Council's attention to the statement on the Government's Financial Services Compensation Scheme portal which states:

"The Financial Services Compensation Scheme (FSCS) does not cover local councils, regardless of their turnover. The FSCS protects consumers when authorised financial firms fail, such as banks, building societies, credit unions, insurance companies, investment firms, and pension providers. Local councils are not financial firms regulated by the Financial Conduct Authority (FCA) or the Prudential Regulation Authority (PRA) and therefore are not eligible for FSCS protection. The FSCS's protection is specifically designed for individual consumers and small businesses that have used financial services from authorised firms, not for public sector organisations like councils."

It is incumbent upon the RFO and Council Members to ensure that any risks associated with the investment the public funds under the Council's management, are minimised, to the extent that this is reasonably able to be achieved whilst returning a reasonable return on investment.

Recommendation

- R7.1** The RFO and Chief Officer should investigate alternative investment options for the Council to reduce the risk of having the majority of the public funds under the Council's management place with one financial institution.
- R7.2** The RFO should review the Treasury policy and ensure that this is brought up to date in light on any decisions made in recommendation 8.1 above.

8) Best practice recommendation - Credit & Debit cards

We take this opportunity to remind the RFO and Council members that a Debit Card should never be used for online purchase as this is the gateway to the Council's current account! A council lost over

£35,000.00 over a single weekend in 2024 as its current account Debit Card was lodged as the payment method on a well-known online vendor's website and the Council's account was illegally accessed.

Recommendation

R8. A credit card rather than a debit card should be utilised to make all online purchases with immediate effect. This will provide the Council with the extra protection of the Credit Card Charge Back scheme. As soon as an allegation of fraud has been made, it will be investigated by the Credit card company and where the charge is deemed unauthorised or fraudulent the Council will receive a refund within days. It should be noted that it is extremely difficult, if not impossible to retrieve funds which have been illegally harvested via a debit cards and the process will take several months to reach a conclusion.

Internal Control Objective 'C' - Review of Risk Management & Insurance

9) Formal recommendation - Review & Maintenance of Risk Registers

We have noted that the Council's currently holds a very basic combined Health & Safety and Business Risk Register. However, the document which was provided for the purposes of this audit was wholly inappropriate for a Council of Newbury Town Council's size and complexity.

We take this opportunity to advise the Chief Officer, RFO and Members that Town councils in England are required to implement effective risk management practices as part of their governance and accountability framework. Both Officers and Councillors, have a key role in identifying, managing, and receiving assurance that risks are being properly handled. This involves ensuring that risk management is embedded as a core responsibility across the organisation, not just a technical exercise, and that it is understood and supported by everyone.

The foundation of good risk management is a strong risk culture where risk identification and management are seen as essential to good governance and effective service delivery. This culture should be supported by clear accountabilities for risk management that are easy to understand and comply with. Councils must have a structured approach to identify, analyse, and mitigate risks that could impact the achievement of their objectives, including the delivery of essential services and the protection of public funds.

Councillors, particularly those in lead member, committee chair, or scrutiny committee roles, are responsible for ensuring that an effective risk management framework is in place and actively employed. They must be assured that strategic risks are well controlled and do not exceed the council's risk appetite. This includes scrutinising risk registers, understanding the likelihood and impact of identified risks, and ensuring that mitigation actions have clear owners and timescales. Risk management should be an active consideration and not just a one-off activity.

While the specific processes may vary, the core requirement is that risk management is integrated into strategic planning, decision-making, and daily operations. This includes managing risks associated with contractors, ensuring that contracts are specified and monitored to control health and safety risks, and that the council is not transferring all its responsibilities to a service provider. For example, when installing seasonal decorations, a sensible, proportionate risk assessment is required, but the risks are generally low for simple installations.

The framework for risk management in government provides a model that can be adapted by local authorities, including town councils, to ensure a consistent and effective approach. Ultimately, the goal is to enable the council to achieve its objectives, protect its assets and budget, and maintain public trust by demonstrating good governance:

<https://www.local.gov.uk/publications/must-know-guide-risk-management#introduction>

Recommendations

R9.1 The Chief Officer, RFO and Members should ensure that a reasonable and proportional approach is implemented in respect of all the Council's Risk Management requirements. To ensure that a robust and proportionate framework is developed, it may be necessary to employ specialist advice from sector specific consultancies such as the Landmark information Group or Ellis Whitham for example.

Failure to implement a proper Risk Management framework could itself present a critical risk to the future of the Council's operations and the reputation and good standing of the Council.

R9.2 We take this opportunity to remind the Chief Officer, RFO and Members that it is a statutory requirement to Review and Readopt the Council's Risk Register(s) at least once annually, recording the Readoption in the Approved and Published Minutes in the corresponding Full Council or Committee Meeting.

10) Formal recommendation - Insurance Policy

We take this opportunity to draw the Chief Officer, RFO and Member's attention to the Statement of Fact on page 2 of the Council's General Insurance Policy, number YLL-2720855073, which requires:

- *You have in place a written safeguarding policy and accompanying procedures that clearly set out the actions to take in response to child and vulnerable adult abuse*
- *You carry out safer recruitment and selection processes that include the seeking of appropriate criminal records checks, alongside a renewal and update process*
- *All Employees and volunteers engaged in regulated activity and/or activity that brings them into contact with children or vulnerable adults receive safeguarding awareness training including refresher training*
- *You have one or more designated practitioners for safeguarding to support other practitioners in the organisation to recognise and respond to concerns about Abuse*
- *You retain employment records, safeguarding checks, safeguarding policies and procedures and safeguarding records for at least the prevailing regulatory best practice period.*

R10. The Chief Officer must ensure that proper Safeguarding Policies and Procedures are implemented expediently and maintained thereafter. Failure to do so may result in the Council's Insurance Policy being invalidated.

11) Best practice recommendation - Playground & Recreation area Risk Management Policy

We have noted that the Council does not hold a currently adopted Playground & Recreation Risk Management Policy.

- R11.** The Chief Officer and the Parks & Open Spaces Supervisor should draft a reasonable and proportionate Playground & Recreation area Risk Management Policy for scrutiny and approval by Council Members.

Internal Control Objective 'G' Review of Salaries and Payroll

12) Best practice recommendations - Contracts of employment

During our review of staff members employment contracts, we noted that staff members hold different contracts of employment based on the date of their appointment. Due to recent changes in employment legislation, we suggest that all employees are issued with the latest NALC model employment contract.

- R12.** The Chief Officer and Members should consider issuing all employees with the latest NALC model contracts, amended to reflect individual's terms of employment, to ensure that the contracts are compliant with current employment legislation which has been updated recently.

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

Internal Control Objective 'H' – Review of Assets & Investments Register

13) Best practice recommendation - Fixed Asset Register

We have noted that the Council currently maintains its Fixed Asset Register in a Microsoft Excel spreadsheet. Given the scale and diversity of the Council's Assets it would be more appropriate to manage this in a bespoke software package.

- R13.** The Chief Officer, RFO and Members should consider acquiring the Rialtas Fixed Assets module for the Omega Accounting Software. This enables Assets to be added to the Register directly from the Purchase Ledger and Cashbook and direct input into the Annual Return at the year end.

We shall expand this area of review during the Q4 year-end internal audit.

Internal Control Objective 'L' – Review of the Council's official website

14) Best practice recommendation – Website development

We have noted that the Council has spent a considerable amount time, effort and money on the redevelopment of its official website. However, it neither simple to use nor an effective segway for the Council and members of the electorate due to its confused design and dated architecture.

There is not need for an extensive and expensive redesign, however, there are many organisations which offer templated design packages exclusively for councils.

I draw the Chief Officer, RFO and Members attention to the following websites which, in our opinion, are exemplary:



[Didcot Town Council](#) designed by Cutlefish



[New Milton Town Council](#) designed by Juice



[Malmesbury Town Council](#) designed by Mindvision



[Frome Town Council](#) designed by Zonkey

A different approach has been taken by each developer, in consultation with the Councils, but the outcome has been a highly effective communication tool where users can rapidly identify the information that they need, access this, and interact with the council in a simple and straightforward manner.

- R14.** The Chief Officer, RFO and Members should consider a reimplementation of the Council's official website rather than a costly redesign, ensuring that the new website is fully compliant with current Accessibility Legislation. The Council has all the information it needs to populate a new website, and this could be achieved in a relatively cost effective and efficient manner.

-o000o-

10. Confirmation of independence and Quality Assurance

During the 2025-26 financial year to the 30th of June 2025, we confirm that the internal auditor has acted independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation, based upon the internal audit programme, and has obtained appropriate evidence including copies of prime documentation to support our opinions from Newbury Town Council.

The Q1 interim internal audit for the 2025-26 financial year, conducted onsite the 06th of August with additional work conducted at our offices on the 14th, 15th, 16th & 17th of August 2025, was carried out in accordance with Newbury Town Council's needs and planned coverage as reviewed with the RFO, Chief Officer and Officers and Members of the Council.

Based on the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which corresponds to the Internal Control Objectives table contained within the FY2025-26 AGAR Annual Independent Internal Audit Report.

11. Internal Audit Performance

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

Annual performance indicators			
Aspect of service	Q1 Interim 2025-26 (Actual %)		Q2 Interim 2025-26 (Actual %)
Internal Audit plan delivered	23%		N/A
Positive customer responses to quality appraisal questionnaire (YE)			
Compliant with the Public Sector Internal Audit Standards	Y		N/A

12. Acknowledgements

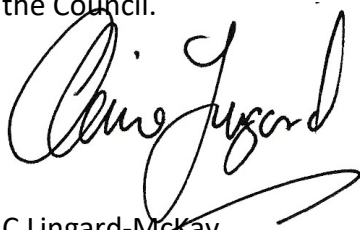
In commencing our review for the year, we have had regard to the materiality of transactions and their potential for mis-recording or misrepresentation in the AGAR Annual Statement of Accounts. Our Internal Audit programme has been developed to provide assurance that the Council's financial systems are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

We would like to take this opportunity to thank the RFO of Newbury Town Council: Liz Manship, the Chief Officer: Toby Miles-Mallowan and the other Officers of the Council for their assistance in performing the Q1 independent internal audit for the 2025-26 financial year. We are grateful both

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

We made fourteen recommendations for improvement as a result of the Q1 interim internal audit for 2025-26; seven formal and seven best practice. These are contained in the main body of the report and in the appended action plan for the 2025-26 financial year.

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



C Lingard-McKay
Practice Manager
WGW online internal audit practice

NOTE TO REPORT

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

Newbury Town Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2025

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

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

	Notes
1. The audit of accounts for Newbury Town Council for the year ended 31 March 2025 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Newbury Town Council on application to:	
(a) <u>MRS. E. MARSHIP, RFO</u> <u>NEWBURY TOWN COUNCIL</u> <u>THE TOWN HALL, MARKET PLACE</u> <u>NEWBURY, BERKSHIRE, RG14 5AA</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <u>WEDNESDAY 1st OCTOBER 2025 to</u> <u>TUESDAY 21st OCTOBER 2025</u> <u>BY APPOINTMENT TEL 01635-35486</u>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any local government elector of the area on payment of £ <u>5</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>MRS E. MARSHIP</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>30/09/2025</u>	(e) Insert the date of placing of the notice

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

NEWBURY TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, 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
	✓		

***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:

23/06/2025

and recorded as minute reference:

36

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

Chair

Clerk

O. Rahman
T. [Signature]

www.newbury.gov.uk

Section 2 – Accounting Statements 2024/25 for

NEWBURY TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	1,152,402	1,306,740	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	1,272,879	1,526,951	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	587,800	395,236	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	571,090	620,571	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	1,135,251	1,168,020	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,306,740	1,440,336	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	1,345,902	1,461,175	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	6,134,571	6,426,481	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2025 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

[Signature]
10/06/2025

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

23/06/2025

as recorded in minute reference:

37

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

[Signature]

Section 3 – External Auditor’s Report and Certificate 2024/25

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 2025; 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 2024/25

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:

- Information received from the smaller authority indicates that assets purchased during prior years have been added to the fixed asset register retrospectively in 2024/25. Section 2, Box 9 for 2023/24 has not been restated to reflect these omissions.

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

The smaller authority has not provided:

- evidence of consideration of risk management arrangements by the whole authority during 2024/25. This was requested as part of our intermediate review procedures. We have been provided with evidence of consideration by the Policy & Resources Committee.

3 External auditor certificate 2024/25

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 2025.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

24/09/2025

Policy & Resources Committee – 13th October 2025

Agenda Item 16.2

External Auditor's Opinions

- 1) Information received from the smaller authority indicates that assets purchased during prior years have been added to the fixed asset register retrospectively in 2024/25. Section 2, Box 9 for 2023/24 has not been restated to reflect these omissions.**

Please be assured, this does not relate to the Council's finances, which have been approved by the External Auditor as accurate. The Internal Auditor advises that this requirement, to restate the previous year's asset register figure further to a review of assets, is unusual.

For context, the Fixed Assets Review was started in 2024/25 further to us becoming aware of its limited update in the period 2019 to 2023. A full review of our Assets is underway, made possible due to the recruitment of the Trainee Parks & Open Spaces Officer. Expected completion and upload of our assets to a purpose designed assets register programme is within the 2026/27 financial year.

So as to avoid a recurrence in future years, the previous year's asset figure will be restated.

- 2) Evidence of consideration of risk management arrangements by the whole authority during 202/25. This was requested as part of our intermediate review procedures. We have been provided with evidence of consideration by the Policy & Resources Committee.**

We have been advised by the Internal Auditor that there is currently no requirement for the Strategic Risk Register to be approved by Full Council rather than delegated to the P&R Committee, this note from the External Auditor is an advisory. I suspect this will at some point become a requirement. My suggestion, therefore, is that we adopt this advice, from this financial year.

Council Meeting – Monday 20th October 2025

Financial Regulations – IA Report R1

- 1) Recommendation from Internal Auditor: To separate Financial Procedures from Financial Regulations**

NTC has included locally adopted procedures alongside the NALC Model Regulations.

Management Team and Audit Working Group considerations:

- NTC procedures are integral to the suggested Model Regulations. The attached Financial Regulations, with cross referencing to the Model Regulations (MRXXX) and (NTCXXX) demonstrates this. To separate, would require significant duplication for context.
- It is beneficial and easier for all, to have the Council's regulations/procedures in the one place.
- The cross-referencing is considered beneficial, and the recommendation is that this remains within the document. The Financial Regulations are reviewed annually, and these, with the emboldened text, will act as a reminder, as to:
 - Regulation based on legislation (emboldened)
 - Suggested regulation from the Model Regulations (MRXXX – Green)
 - NTC locally adopted regulation (NTCXXX – yellow)

Recommendation of the Management Team and Audit Working Group:

That the P&R Committee recommends to Council that one document is retained, with cross referencing to the Model Regulations.

- 2) Recommendation of the Council's previous IA: To introduce DBS checks, as fraudulent activity will not be insured if the person concerned has not had an NTC DBS check.**

This has been confirmed with the Council's Insurers.

The track changes within the attached, highlighted the suggested 2025 amendments to the Financial Regulations. 9.5, 9.6 and 19.5 introduce regulations in respect to DBS Checks for Officers and Members.

13/10/25 – The P&R Committee recommends to Council that the reviewed Financial Regulations are adopted.



Financial Regulations

Date Issued: July 2024	Date Reviewed: July 2024
Date Adopted: 21st October 2024	Adopted By: Full Council
Review Date: October 2025	Reviewing Committee: Policy & Resources

These Financial Regulations were adopted by the Council at its meeting held on [enter date].

NEWBURY TOWN COUNCIL – FINANCIAL REGULATIONS

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	Appendix 1 - Tender process	Error! Bookmark not defined.

1 General (Section 1 is taken from the Model Regs)

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

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

1.6. The Council must not delegate any decision regarding:

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

1.7. In addition:

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

2 Risk management and internal control (Section 2 is taken from the Model Regs)

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

2.5. The accounting control systems determined by the RFO must include measures to:

- **ensure that risk is appropriately managed**
- **ensure the prompt, accurate recording of financial transactions**
- **that provide for the safe and efficient safeguarding of public money**
- **prevent and detect inaccuracy or fraud, and**
- **allow the reconstitution of any lost records**
- **identify the duties of officers dealing with transactions, and**
- **ensure division of responsibilities.**

2.6. On a monthly basis, and at each financial year end, a member of the Audit Working Group other than the Chair of Council, the Chair of the Policy & Resources Committee, or a bank signatory shall, on a rotational basis, verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to the Policy & Resources Committee, which shall approve the bank reconciliations on a quarterly basis and at year-end.

2.7. Regular back-up copies shall be made of the records on any Council computer and stored either online or in a separate location from the computer. The Council shall put measures in place to ensure that the ability to access any Council computer is not lost if an employee leaves or is incapacitated for any reason.

3 Accounts and audit (3.1 – 3.12 are taken from the Model Regs)

3.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

3.2. The accounting records determined by the RFO must be sufficient to explain the Council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:

- **day-to-day entries of all sums of money received and expended by the Council and the matters to which they relate;**
- **a record of the assets and liabilities of the Council;**

- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the Council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the Policy & Resources Committee, for recommendation to Full Council for approval, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The Council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the Council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary.
- 3.7. The internal auditor shall be appointed by the Policy & Resources Committee and shall carry out their work to evaluate the effectiveness of the Council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The Policy & Resources Committee shall ensure that the internal auditor:
 - 3.8.1. is competent and independent of the financial operations of the Council;
 - 3.8.2. reports to Council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - 3.8.3. can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - 3.8.4. has no involvement in the management or control of the Council
- 3.9. Internal or external auditors shall not under any circumstances:
 - 3.9.1. perform any operational duties for the Council;
 - 3.9.2. initiate or approve accounting transactions;

- 3.9.3. provide financial, legal or other advice including in relation to any future transactions; or
- 3.9.4. direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms ‘independent’ and ‘independence’ shall have the same meaning as described in The Practitioners Guide.
- 3.11. The RFO shall make arrangements for the exercise of electors’ rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The RFO and CEO shall, without undue delay, bring to the attention of all Councillors via the Policy & Resources and full Council meetings respectively, any report from the internal or external auditors.
- 3.13. Further to receipt of the internal and external auditor’s reports, the RFO shall, consult with the Chair of the Audit Working Group and if appropriate make arrangements to discuss the Internal Audit Report with the Audit Working Group, prior to taking recommendations to the Policy & Resources Committee.

(NTC)

4 Budget and precept

- 4.1. **Before setting a precept, the Council must calculate its Council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation. (MR 4.1)**
- 4.2. The RFO shall write to members, beginning October, inviting suggestions for the budget in line with the Strategy, for consideration by the Committees. To be received by the end of October, the RFO to include in the draft budget. (NTC)
- 4.3. The RFO shall meet with Officers in October to discuss the demands on the budget for ‘lights-on’, asset management and capital expenditure for planned projects. The RFO to include in the draft budget. (NTC)
- 4.4. Budgets for salaries and wages, including employer contributions and the salary reallocation hours by cost centre, shall be reviewed by the Staff Sub-Committee at least annually; in October/beginning November, further to the annual appraisals. The schedule agreed by committee shall inform the budget

- for the following financial year. The RFO shall inform committees of the implications of any salary commitments and associated officer allocated hours, before they consider their draft their budgets. (MR 4.2)
- 4.5. No later than middle November each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, along with a forecast for the following four financial years, taking account of the lifespan of assets and cost implications of repair or replacement. (MR 4.3)
- 4.6. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects shall only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full Council. (MR 4.4)
- 4.7. Each committee shall review its draft budget and submit any proposed amendments for Council consideration to the RFO, no later than the end of November each year. (MR 4.5)
- 4.8. The Strategy Working Group shall consider committee proposals beginning December and make recommendations. The RFO to incorporate in the draft budget. (NTC)
- 4.9. The RFO by end December shall update the draft budget, with the recommendations of the Strategy Working Group, to include a four-year forecast, and any recommendations for the use or accumulation of reserves, for consideration by the Policy & Resources Committee in January, to inform its recommendation to Council. (MR 4.6)
- 4.10. The Council shall consider annual budget proposals in relation to the Council's four-year forecast of revenue and capital receipts and payments, including recommendations for the use of reserves and sources of funding, and update the forecast accordingly. (NTC)
- 4.11. Having considered the proposed budget and four-year forecast, the Council shall determine its Council tax requirement by setting a budget. The Council shall set a precept for this amount no later than the end of January for the ensuing financial year. (MR 4.7)
- 4.12. **Any member with Council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.** (MR 4.8)

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

5 Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works shall ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers. (MR 5.1)
- 5.2. Where an officer is aware they have or may have a personal or prejudicial interest with a current or potential supplier, they must declare it to their line manager and the CEO at the earliest opportunity. Appropriate arrangements shall be agreed to ensure these interests do not affect procurement decisions. A register shall be kept to record the interests and steps taken. (NTC)
- 5.3. Every contract shall comply with the Council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency. (MR 5.3)
- 5.4. **For a contract for the supply of goods, services or works where the estimated value exceeds the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement**

Regulations 2024 or any superseding legislation (“the Legislation”), must be followed in respect of the tendering, award and notification of that contract.

5.5. Where the estimated value is below the Government threshold, the Council shall (with the exception of items listed in paragraph 5.8) obtain prices as follows:

5.5.1. Where the value is between £100 and £999 excluding VAT, the Lead Officer shall strive to obtain 3 estimates, which might include evidence of online prices, or recent prices from regular suppliers, unless a specialist or single source supply is necessary. (MR 5.9) For smaller purchases, the Lead Officer shall seek to achieve value for money. (MR 5.10)

5.5.2. For contracts between £1,000 and £25,000 excluding VAT the Lead Officer shall obtain 3 written quotations detailing priced descriptions of the proposed supply unless a specialist or single source support is necessary. If it is not possible to obtain 3 quotes, approval may be given by the RFO. (MR 5.8)

5.5.3. **For contracts estimated to be over £30,000 including VAT, the Council must comply with any requirements of the Legislation regarding the publication of invitations and notices.** (MR 5.7)

5.5.3.1. Tenders shall be invited in accordance with the Council’s procurement policy.

5.6. **Contracts must not be split into smaller lots to avoid compliance with these rules.** (MR 5.11)

5.7. Quotations and Estimates received, together with the evidence of those sought, are to be filed centrally for audit and follow-up purposes. (NTC)

5.8. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

5.8.1. specialist services, such as legal professionals acting in disputes;

5.8.2. repairs to, or parts for, existing machinery or equipment;

5.8.3. works, goods or services that constitute an extension of an existing contract;

5.8.4. goods or services that are only available from one supplier or are sold at a fixed price. (MR 5.12)

- 5.9. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason shall be set out in a recommendation to the relevant committee. Avoidance of competition is not a valid reason. (MR 5.13)
- 5.10. The Council, its committees or delegated officers, as appropriate, shall not be obliged to accept the lowest of any tender, quote or estimate, but must have a valid reason for not doing so. (MR 5.14)
- 5.11. The Council supports and commits to consider social value in its procurement procedures. Preference will be given to local suppliers, preferably independent, provided value for money, quality, time efficient goods and services are offered. (NTC)
- 5.12. The Council may contract with preferred suppliers. These opportunities shall be advertised in consideration of the legislation, depending on value. (NTC)
- 5.12.1. A contract shall usually be agreed for two years, with the opportunity to extend for one further year. (NTC)
- 5.12.2. The agreement of an hourly rate, day rate or job rate must be a condition of contract, which may be increased by CPI as from 1st April; the year to be specified dependent on start date. (NTC)
- 5.12.3. A break clause must be agreed in consideration of both the Council and the contractor. (NTC)
- 5.13. The Council may open business trade accounts to support the purchase of routine everyday items e.g. materials, tools and stationery. (NTC)
- 5.13.1. Any trade card account opened by the Council shall be restricted to named officers, recommended by the manager and agreed by the CEO in discussion with the RFO. Any balance shall be paid in full each month. (MR 9.3)
- 5.14. **Authorisation of Expenditure – Revenue expenditure agreed by Council at its annual budget meeting, usually January, or by the Policy & Resources committee within the financial year. (NTC)**
- 5.14.1. Other than in an emergency, expenditure shall only be authorised by the ‘Lead Officer’ with responsibility for the budget line (nominal code), under delegated authority, subject to:
- 5.14.1.1. The level of their spending authority. (MR 5.15)
- Expenditure above a Lead Officer’s spending authority must additionally be agreed by their line manager and/or the CEO and

RFO, with the appropriate spending authority. Delegated spending authority levels are as follows:

- Officers authorised by their manager – spending authority up to £500 (ex VAT) as agreed on an individual basis.
 - Line manager to recommend, CEO, in discussion with RFO, to agree.
 - A manager of the Council – spending authority up to £1,500 (ex VAT)
 - The CEO and RFO together – spending authority up to £25,000 (ex VAT)
 - The RFO to confirm sufficiency of funds.
 - The CEO to confirm the expenditure is within the Council Strategy.
 - Full Council for expenditure over £25,000 (ex VAT).
 - The usual process is via the appropriate (lead) committee and the Policy & Resources committee, who require an overview of the financial situation. In exceptional circumstances, once a project is established and funding agreed, full Council may resolve that the lead committee shall make their recommendation direct. If this is agreed, the financial overview must be made available to the Policy & Resources Committee for their quarterly meeting. (MR 5.15 amended to council agreements)
- 5.14.1.2. There being sufficient remaining in the budget line (nominal code) for all planned expenditure over the remainder of the financial year. (NTC)
- 5.14.1.3. That the spend does not cause the budget for the nominal code to be exceeded. (NTC)
- If funds within a nominal code are insufficient, at the request of the Lead Officer, the RFO may vire funds from another nominal code, subject to the agreement of the Lead Officer for both nominal codes, their managers, the CEO and RFO. (NTC)
- 5.14.1.4. Where **capital** expenditure has been approved by Council for general improvements / projects e.g. play areas, the expenditure is in line with the committee's recorded priorities, previously resolved by the appropriate committee and recorded in the minutes. (NTC)

- 5.15. Requested expenditure that has arisen **since** the agreement of the budget by Council, for which there is no allocated budget, must be approved by the Policy & Resources Committee. (NTC)
- 5.15.1. Any such agreement of the Policy & Resources committee must be in consideration of from where the funding is to be vired. Such authorisation must be supported by a minute. (NTC)
- 5.16. No individual member, or informal group of members shall issue an official order unless instructed to do so in advance by a resolution of the Council, or make any contract on behalf of the Council (MR 5.16)
- 5.17. No expenditure shall be authorised that shall exceed the budget for that type of expenditure other than by resolution of the Council, or by the Policy & Resources Committee, except in an emergency. (MR 5.17)
- 5.18. The RFO shall provide the Policy & Resources committee with a statement of receipts and payments to date under each budget line (nominal code), comparing actual expenditure to that expected for the time of year. These statements are to be prepared at least at the end of each financial quarter and show explanations of material variances, both over and under, for both income and expenditure. For this purpose, “material” shall be over or under £1,000 or 15%. (NTC)
- 5.19. No committee, individual councillor or officer, shall request, encourage or pressurise any officer of the Council to spend, where there are no pre-agreed funds. (NTC)
- 5.20. In cases of serious risk to the delivery of Council services or to public safety on Council premises, the CEO may authorise expenditure of up to £25,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The CEO shall report such action to the Chair of the Policy & Resources Committee as soon as possible and to Policy & Resources Committee as soon as practicable thereafter. (MR 5.18)
- 5.21. No expenditure shall be authorised, no contract entered into, or tender accepted in relation to any major project, unless the Council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first. (MR 5.19)
- 5.22. A Purchase Order shall be issued for all work, goods and services unless a formal contract is to be prepared for which a Standing Order or Direct Debit is required, or where expenditure falls within one of the categories for which an

Officer's debit card may be used. See section 12 entitled "Payments requiring a payment card". (MR 5.20 extended to include: SO, DD & DC)

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

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

6 Grants (NTC Section 6)

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

6.1.1. Grants to mitigate against the Climate Emergency:

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

6.1.2. Grants for Specific Organisations and Purposes:

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

6.1.3. Grants to support Community Events

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

6.1.4. Small Grants to individual organisations.

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

6.2. The Grants Sub-Committee shall resolve grants up to £10,000 and shall make recommendation to the Policy & Resources committee for grants over £10,000. The Policy & Resources committee shall resolve grants up to £25,000. Any grant over £25,000 must only be agreed by full Council.

6.3. A copy of the Grants Policy and eligibility criteria shall be available on the website.

6.4. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when grants are discussed and voted on in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

- 6.5. Once authorised, grants shall be paid by BACS within the next supplier payments run.
- 6.6. Any collections organised by the Council for charitable purposes, are to be authorised and managed by the appropriate committee.

7 Payment of salaries and allowances (MR section 11)

- 7.1. **As an employer, the Council must make arrangements to comply with the statutory requirements of PAYE legislation. (MR 11.1)**
- 7.2. **Councillors' allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment. (MR 11.2)**
- 7.3. Salary rates shall be agreed by the Council, or the Staff Sub-Committee, dependent on post, in consideration of National Joint Council (NJC) for Local Government Services agreed salary framework. The Staff Sub-Committee shall review these annually, further to the annual appraisals and publication of the annual Local Government Services Pay Agreement. **(MR 11.3 part 1, amended to Council agreements)**
- 7.4. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the Council or Staff Sub-Committee. **(MR 11.3 part 2)**
- 7.5. Agreed overtime payments, mileage and any other agreed staff expenses shall, on a monthly basis, be authorised by the officer's line manager, coordinated for payroll by the Senior Accounts Officer (or the RFO) and checked by the RFO (or the CEO), thus ensuring no break in the payment of salaries through sickness or annual leave. **(NTC)**
- 7.6. Payment of salaries by BACS shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts. **(MR 11.4)**
- 7.7. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above. **(MR 11.5)**
- 7.8. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. **(MR 11.6 part 1)**
- 7.9. Any termination payments shall be supported by a report to the Council, setting out a clear business case. Termination payments shall only be authorised by the full Council. **(MR 11.7)**

- 7.10. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) shall be summarised to avoid disclosing any personal information. (MR 6.4)
- 7.11. Engaging interim staff, whether employed, contracted or agency, shall be agreed by the CEO or appropriate manager, under delegated authority, subject to the completion of a business case (prepared prior to the engagement for committee) and providing sufficiency within the budget line for the time period likely required. (MR 11.8 expanded)
- 7.11.1. If contracted, further to confirmation from the RFO regarding funding sufficiency, a purchase order, with the agreed budget line, shall be completed (NTC)
- 7.11.2. If employed, confirmation in writing from the RFO regarding funding sufficiency, with the agreed budget line, is required. (NTC)
- 7.11.3. If funds within a nominal code are insufficient, with the agreement of the CEO, the RFO shall via funds from another nominal code, subject to the agreement of the Manager for both nominal codes, the CEO and RFO. (NTC)
- 7.11.4. If any of the above parties has concerns, the Business Case must be taken to the Policy & Resources committee for consideration. (NTC)
- 7.11.5. If no concerns, the CEO shall advise the chair of the Staff Subcommittee at the earliest opportunity and provide the RFO with a copy of the Business Case for the information of the Policy & Resources committee at their next meeting. (NTC)

8 Banking Arrangements (MR Section 6 includes Payments which we include in S.10-13)

- 8.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Policy & Resources Committee. The RFO is the Council's Service Administrator. The bank mandate shall include member and officer signatories as agreed by Council. The arrangements shall be reviewed annually for security and efficiency. (MR 6.1)
- 8.2. The Council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. (MR 6.2 part 1)
- 8.3. The Council shall endeavour to use electronic payments for all transactions. The Council has no petty-cash facility for payments. Cheques shall be used if the only payment method available. The Policy & Resources Committee shall review these arrangements annually. (MR 6.5 amended)

- 8.4. The annual review of these Financial Regulations is to be considered as a resolution of Council for the continuance of electronic banking, e.g. BACS, CHAPS, direct debits, standing orders and faster payments. (MR 7.10 amended)

9 Banking Security

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

10 Payments to Suppliers – Invoices requiring payment

- 10.1. All invoices for payment shall be: (MR 6.3 expanded)
- 10.1.1. matched to the Purchase Order (Senior Accounts Officer) (from MR 6.3)
- 10.1.2. examined for arithmetical accuracy (Senior Accounts Officer and Lead Officer) (MR 6.3)

- 10.1.2.1. Invoices shall be accepted up to 15% over their quotation or estimate, with the agreement of the Lead Officer. (NTC)
- 10.1.3. checked to ensure logged to the appropriate expenditure heading (Senior Accounts Officer & RFO) (NTC)
- 10.1.4. added to a schedule of payments requiring authorisation (Senior Accounts Officer) (from MR 6.3)
- 10.1.5. verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the Council (Lead Officer & Manager) (MR 6.3)
- 10.1.6. approved by the appropriate manager, and if over £1,500, reviewed by the RFO and authorised by the CEO. (from MR 6.3) Then,
- 10.1.7. The invoices and purchase orders are to be forwarded by the Senior Accounts Officer to the Chair and Vice-Chair of Council and of the following committees: Policy & Resources, Community Services, Civic Pride Arts & Culture and Planning & Highways; requesting the authorisation in writing by two members for the release of the online payments. (MR 6.10 amended)
- 10.1.8. Evidence shall be retained showing which members authorised the online payment. (NTC)
- 10.2. All invoices for payment require dual online authorisation, or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised, and only authorised payments shall be approved or signed to allow the funds to leave the Council's bank. (MR 6.2 part 2 tightened)
- 10.3. Prior to setting up or authorising any payment, responsible officers, usually the Senior Accounts Officer and RFO, shall ensure sufficiency of funds within the current account to cover authorised payments. The RFO, or the Senior Accounts Officer in their absence shall transfer funds from the Instant Access Account as required, allowing approximately £20,000 to cover direct debits and debit card payments. (NTC)
- 10.4. The Council's usual practice shall be to arrange two payment runs per month for the supplier payments, which shall be paid by BACS. Faster payments or CHAPS may be made by exception, at the discretion of the RFO (see 10.7 & 10.8). (NTC)
- 10.5. The Council shall make a payment by cheque only as a last resort. (from MR 6.5 expanded) However, if the only method of payment available, in addition to 10.1.1 to 10.1.17, the following regulations apply.

- 10.5.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two signatories. (MR 8.1)
- 10.5.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under any circumstances, be a signatory to that payment. (MR 8.2)
- 10.5.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice. (MR 8.3)
- 10.6. The Policy & Resources committee shall, at each quarterly meeting, receive and ratify the list of supplier payments paid against the invoice over the preceding three months, which shall then be appended to the minutes. (NTC)
- 10.7. Any payment necessary to comply with contractual terms, to enable late invoices to be paid prior to year-end, or to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998, shall, provided there is no dispute or other reason to delay payment, be paid by faster payments. The invoices and purchase orders are to be forwarded by the Senior Accounts Officer to the Chair and Vice-Chair of Council and of the following committees in the usual way: Policy & Resources, Community Services, Civic Pride Arts & Culture and Planning & Highways; requesting the authorisation in writing by two members for the release of the online payments. A list of faster payments shall be submitted to the next appropriate meeting of the Policy & Resources committee. (MR 6.9 iii)
- 10.8. By exception, if member agreement is not feasible due to the timescale, an invoice may be paid by faster payments at the RFO's discretion, or in the RFO's absence, the CEO. The RFO and/or CEO must satisfy themselves as to the reasons for the exception, and that there are sufficient funds within the budget. (NTC)

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

- 11.1. For each financial year the RFO shall draw up a schedule of regular payments paid by either direct debit or standing order, to include agreed start and finish dates, that are due in relation to a continuing contract or obligation (such rent, rates, utilities, regular maintenance contracts and similar items). The Policy & Resources Committee shall ratify these payments as part of the budget planning process. (MR 6.6 in part & MR 7.11 in part)
- 11.2. New or extended contracts shall be agreed by a manager, under delegated authority, providing sufficiency within the budget line for the remainder of the

financial year, and within the new financial year, subject to the budget having already been agreed. (NTC)

11.2.1. If funds within a nominal code are insufficient, at the request of the Manager, the RFO shall via funds from another nominal code, subject to the agreement of the Lead Officer for both nominal codes, the CEO and RFO. (NTC)

11.3. In cases of serious risk to the delivery of Council services or to public safety on Council premises, the CEO shall authorise a contract requiring direct debit or standing order arrangements, up to a total annual spend of £25,000 excluding VAT, whether or not there is any budget for such expenditure. The CEO shall report such action to the Chair of the Policy & Resources Committee as soon as possible and to Policy & Resources Committee as soon as practicable thereafter. (MR 5.18)

11.4. Regular and variable direct debits and standing orders shall be checked for reasonableness as part of the reconciliation process, by the Senior Accounts Officer, who shall report any concerns to the RFO. The RFO, further to investigation, shall advise the Policy & Resources Committee of any concerns. (NTC)

11.5. A member of the Audit Working Group shall confirm the direct debit and standing order payments against the bank statement as part of the reconciliation process. (NTC)

12 Purchases requiring a payment card (MR section 9 expanded to tighten)

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

12.1.1. Tools and materials for the purpose of day-to-day repairs and maintenance.

12.1.2. Personal protective equipment and clothing.

12.1.3. Office and staff expenses.

12.1.4. Subscriptions

12.1.5. Other expenditure with the agreement of the CEO and RFO

12.2. The release of any debit card to any individual officer requires (NTC):

12.2.1. A recommendation from the line manager

- 12.2.2. Agreement from the CEO further to discussion with the RFO
- 12.2.3. A resolution by the Policy & Resources Committee
- 12.2.4. A bank mandate signed by the Chair of the Policy & Resources committee.
- 12.3. With the resolution of the Policy & Resources Committee and signed bank mandate, the RFO shall process the application. (NTC)
- 12.4. Delegated spending authority levels for a single transaction are as follows: (MR 9.1)
 - 12.4.1. Any officer of the Council – spending authority between £100 and £500 (ex VAT) as recommended by their line manager and agreed by the CEO in consideration of need.
 - 12.4.2. Any senior manager of the Council – spending authority up to £1,000 (ex VAT)
 - 12.4.3. The CEO and RFO – spending authority up to £1,500 (ex VAT).
- 12.5. It is anticipated that the need for a debit card payment, rather than purchase order and invoice, over £500 is rare. If required, the manager shall e-mail the details to the CEO and RFO. The RFO shall record the reason to support future reviews. (NTC)
- 12.6. Council debit cards are not to be used for items that in consideration of Council policy, are to be claimed as personal expenses, e.g. eye tests. (NTC)
- 12.7. Personal credit or debit cards shall not be used under any circumstances for the purchase of goods and services for the Council. (NTC)
- 12.8. Any purchase on behalf of the Council by a member, shall be by exception, where it is not practical for an officer to make the purchase. E.g. Flowers for agreed arrangements. Such agreement requires the authorisation of the Policy & Resources Committee. (NTC)
- 12.9. Any corporate credit card opened by the Council shall be specifically restricted to use by the CEO and RFO and any balance shall be paid in full each month. (MR 9.3)

13 Contracts with stage payments e.g. payments under contracts for building or other construction works (MR Section 14 in full)

- 13.1. Where contracts provide for payment by instalments the Services Delivery Manager and RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates

from the architect or other consultant engaged to supervise the works. (MR 14.1)

- 13.2. Any variation of, addition to or omission from a contract must be authorised by Services Delivery Manager / CEO to the contractor in writing, with the Council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available. (MR 14.2)

14 VAT

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

15 Loans and investments

- 15.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full Council and recorded in the minutes. All borrowing shall be in the name of the Council, after obtaining any necessary approval. (MR 12.1)
- 15.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full Council, following a written report on the value for money of the proposed transaction. (MR 12.2)
- 15.3. The Council shall consider the requirement for an Investment Strategy and Policy in accordance with "Statutory Guidance on Local Government Investments", which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually. (MR 12.3)
- 15.4. All investment of money under the control of the Council shall be in the name of the Council. (MR 12.4)
- 15.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO. (MR 15.5)
- 15.6. The opening and closing and transfer of funds to fixed term interest accounts in the same bank or branch, to support the Council's investment strategy, shall be made by the RFO after consulting the CEO. The Policy & Resources committee is to be briefed at their next ordinary meeting. Two signatories to the bank are required. (MR 15.6 tightened)

16 Income

- 16.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO. (MR 13.1)
- 16.2. The Policy & Resources Committee shall approve all fees and charges for work undertaken, services provided, or goods sold at least annually as part of the budget-setting process, following a review and recommendation of the respective committees. The RFO shall be responsible for the collection of all amounts due to the Council, supported by the Lead Officer for the budget area and the Senior Finance Officer. (MR 13.2)
- 16.3. All payees are to be asked to settle invoices by electronic banking, such as BACS, CHAPS, faster payment, direct debit, standing order or card machine. Cheques shall also be accepted but are discouraged if an alternative payment method available. (NTC) (replacing MR 13.4 & 13.5 in line with Council procedures)
- 16.4. The Council shall not maintain any form of cash float. (NTC) (replacing MR 13.7 cash float)
- 16.5. If there is no other payment method available to the payee e.g. the occasional allotment resident, cash may be accepted, but only alongside an invoice, and a receipt from the receipt book must be given, with the carbon copy kept. The Officer in receipt of the cash is to report the occurrence, and reason, to their line manager and the Senior Accounts Officer, as soon as reasonably possible. Cash must be paid into the Council bank account via the post office. This is a position of last resort. (NTC 16.4 expanded)
- 16.6. All late payments shall be followed up by the Senior Accounts Officer in conjunction with the Lead Officer, and late payments over 3 months reported to the Policy & Resources Committee. (MR 13.3 expanded)
- 16.7. Sums found to be irrecoverable and any bad debts shall be reported to the Policy & Resources Committee by the RFO and shall be written off for accounting purposes after exploring all possible avenues. The Committee's approval shall be shown in the accounting records. (13.3 expanded)
- 16.8. The Council may, with the agreement of the Policy & Resources Committee, contract agents to manage its assets and/or collect any associated income. The means of income collection and fees shall be agreed on an individual basis. (NTC)

17 Stores and equipment

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

18. Assets, properties and estates

- 18.1 The CEO shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the Council. (MR 16.1)
- 18.2 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the Council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations. (MR 16.2)
- 18.3 The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets. (MR 16.3)
- 18.4 No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law. In each case a written report shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law). (MR 16.4)
- 18.5 When undertaking land or asset management, disposal or installation, any agreements required from West Berkshire Council and/or the Oxford Diocese shall be obtained prior to the activity being undertaken. Procedures required by

both organisations in an emergency shall be included within the risk assessments and followed. (NTC)

18.6 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the relevant committee or Lead Officer and appropriate manager by delegated authority, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written business case shall be provided to the Lead and Policy & Resources committees at their next meetings, with a copy provided to the RFO to enable the adjustment of the asset register. (MR 16.5 expanded)

19. Insurance (MR section 17 in full)

19.1 The RFO shall keep a record of all insurances effected by the Council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the Council's review of risk management. (MR 17.1)

19.2 The CEO shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances. (MR 17.2)

19.3 The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the Policy & Resources Committee at the next available meeting. The RFO shall negotiate all claims on the Council's insurers in consultation with the CEO. (MR 17.3)

19.4 Appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Council, or duly delegated committee. (MR 17.4)

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

20. Charities

20.1 Where the Council is sole managing trustee of a charitable body and there is no Memorandum of Understanding in place, the CEO and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with

Charity Law and legislation, or as determined by the Charity Commission. The CEO and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document. (MR 18.1)

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

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

21. Suspension and revision of Financial Regulations (MR section 19 in full)

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

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

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

	Spend via these codes	
	Use New Project / Event Codes for Purchase Order	

EMR funds set aside in 2025'26 budget, prior to 2025/26 Y/E

Updated Breakdown following P&R 13/10/25

P&R - adjustments to CIL/NTC funds following CIL review with West Berks.
Full - £2k football goals to compound
P&R - Adjustments
P&R - £11,400 CIL (EMR 418-5k, 455-£1,800 & 456-£4,600)
moved to Café CIL towards Pagola.

EMR For P.O.	Account	Cost Centre for P.O.	Cost Centre	Nominal Code for P.O.	Budget Line	Purpose Agreed & Lead Officer	To add from 2025/26 Budget (end of 25/26)	Total Funds 01/04/25	Council Funds 01/04/25	Total CIL FUNDS 01/04/25 345,108.81	Ringfenced (RF) Other Funds 01/04/25
316	EMR - 2023/24 Purchase Orders	Any	As applicable	4316	2023/24 Purchase Orders	Committed expenditure from 2023/24 Purchase Orders. (MG) .		12,070.00	12,070.00		
317	EMR - 2024/25 Purchase Orders	Any	As applicable	4317	2024/25 Purchase Orders	Committed expenditure from 2024/25 Purchase Orders. (MG) .		34,349.16	34,349.16		
322	EMR - New Dog Bins (Ex WBC)	330	Street Furniture	1330	For new dog bins	Received from West Berks towards new dog bins & installation. Ringfenced as received for specific purpose. (JH) .		0.00	0.00		
330	EMR Website Security Patches	220	Corporate Services	4256	Website Security Patches	Umbreca security patches required every 3 years. Approx. £12k required in 27/28. £4k p/yr to support budget management (KH) .	£4,000 in 2025/26	0.00	0.00		
331	EMR SharePoint rebuild	221	Corporate Services	4257	Rebuild Sharepoint	We need to rebuild our SharePoint to meet the needs of the Council moving forward. Previously planned for 2024/25, agreed sensible to postpone to 2025/26. (KH)		10,000.00	10,000.00		
340	EMR RF Tennis Court Maint Fund	345	Victoria Park	4465	Tennis Courts Maintenance Fund	Budget £3,600 (4465/345) annually for a sinking fund, as a condition of the 2016 LTA Grant to refurbish the tennis courts. For resurfacing, painting etc. to keep in tip top LTA condition. (CE) .	£3,600 in 2025/26	16,704.00			16,704.00
343	EMR RF Tree Planting Sponsorship	355	Floral Displays & Trees	4500	Tree Planting	In 2024/25 NTC received £2,299 in sponsorship for Tree Planting. Of which, £150.25 remains unspent at year-end. Transferred to an EMR whilst consulting with donor. (JH)		150.25			150.25
344	EMR Tree Surveys	355	Floral Displays & Trees	4471	Tree Surveys	We have 2,200 trees. Tree Survey required every 5 years. Allow £25k for 2029. Council (Jan 25) agreed to budget £5k annually for EMR (JH)		5,000.00	5,000.00		
345	EMR Trees	Several	Any with Trees	4515	Tree Works	EMR used to supplement budget within cost centres. At year-end, transfer remaining funds within tree works cost centres to the EMR for following year. (JH)		6,125.00	6,125.00		
346	EMR 24-25 GM Contract	Several	with Maintenance Contract	4430	Maintenance Contract	Council (Jan 25) agreed that the cost of the VP Gym equipment /installation (£48,328.65) should be taken from CIL, thus releasing the equivalent sum from General Reserves to cover Feb/March Grounds Maintenance costs. (LM)		0.00	0.00		
347	EMR Lime Trees Pollard - Newtown Road Cemetery	300	Newtown Road Cemetery	4517	Lime Trees - Pollard	Pollarded in 2023. Estimated £20k required for next pollard in 2033. (JH) . Council (Jan 25) agreed £2k p/yr budget for 10 years		2,000.00	2,000.00		

Total Funds 14/10/2025	Council Funds 14/10/2025	Total CIL FUNDS 14/10/2025 £158,465.97	Ringfenced (RF) Other Funds 14/10/2025
11,450.20	11,450.20		
1,043.00	1,043.00		
0.00	0.00		
0.00	0.00		
10,000.00	10,000.00		
16,704.00			16,704.00
150.25			150.25
4,955.00	4,955.00		
6,125.00	6,125.00		
0.00	0.00		
2,000.00	2,000.00		

EMR For P.O.	Account	Cost Centre for P.O.	Cost Centre	Nominal Code for P.O.	Budget Line	Purpose Agreed & Lead Officer	To add from 2025/26 Budget (end of 25/26)	Total Funds 01/04/25	Council Funds 01/04/25	Total CIL FUNDS 01/04/25 345,108.81	Ringfenced (RF) Other Funds 01/04/25
348	EMR Lime Trees Pollard - Shaw Cemetery	305	Shaw Cemetery	4517	Lime Trees - Pollard	Pollarded in 2024. Estimated £25k required for next pollard in 2034/35. (JH) Council (Jan 25) agreed £2.5k p/yr budget for 10 years.	£2,500 in 2025/26	0.00	0.00		
349	EMR Lime Trees Pollard - Victoria Park	345	Victoria Park	4517	Lime Trees - Pollard	Pollarded in 2024. Estimated £30k required for next pollard in 2034/35. (JH) Council (Jan 25) agreed £3k p/yr budget for 10 years		3,000.00	3,000.00		
350	EMR Election Admin Fund	110	Central Services	4055	Election Expenses	To build sufficient funds over 4 years to cover Election Costs. Additional sums required if bi-election called. Context: 05/24 Election £25,853. 03/24 Bi-Election £13,358 (LM).	£10,000 in 2025/26	0.00	0.00		
360	EMR CIL+ VP Cafe Replacement	346	Victoria Park Projects	4530	Community Café	NTC & CIL funds set aside for the Victoria Park Café Replacement (MK) No additional NTC funds to be put towards it. Further to CIL sums being allocated to agreed for projects, replace NTC cafe funds with any remaining CIL funds, leaving £0.00 CIL balance at 31/03/24. Estimated completion 2025/26. Retain until complete/spent and then close.		382,355.44	234,301.28	148,054.16	
362	EMR - Water Costs	Any	As applicable	4410	Water	Cover additional water costs in 2025/26					
363	EMR - GR lieu of TH Income	N/A	General Reserves	N/A	N/A	To hold in case required to support General Reserves at 2025/26 year-end, in lieu of reduced Town Hall income.					
370	EMR Town Hall Roof Major Repairs	291	Town Hall Projects	4321	Town Hall Roof	Major repairs to the Town Hall roof. Est. £55k received Oct 23. Using to cover major internal repairs to roof & ceiling. (MK).		50,472.19	50,472.19		
371	EMR T/Hall Office Move & Refurb	290	Town Hall Projects	4320	Office Move and Refurb Works	For Office Move and Refurbishment (MK) £18k moved to EMR 362 to cover water costs (13/10/25- P&R)		26,000.00	26,000.00		
372	EMR CIL T/Hall Audio/Visual Equipment	291	Town Hall Projects	4427	Visual / Audio Equipment	Towards upgrading visual & audio equipment in Chamber (TMM).		9,000.00		9,000.00	
373	EMR CIL Intercom for Tenants	291	Town Hall Projects	4324	Intercom for Tenants	To install an intercom for Tenants that allows door to be closed and visitors to contact the tenant direct (MK).		2,000.00		2,000.00	

Total Funds 14/10/2025	Council Funds 14/10/2025	Total CIL FUNDS 14/10/2025 £158,465.97	Ringfenced (RF) Other Funds 14/10/2025
0.00	0.00		
3,000.00	3,000.00		
0.00	0.00		
341,867.66	183,401.69	158,465.97	
18,000.00			
16,000.00			
37,927.57	37,927.57		
8,000.00	8,000.00		
9,000.00	9,000.00		
2,000.00	2,000.00		

EMR For P.O.	Account	Cost Centre for P.O.	Cost Centre	Nominal Code for P.O.	Budget Line	Purpose Agreed & Lead Officer	To add from 2025/26 Budget (end of 25/26)	Total Funds 01/04/25	Council Funds 01/04/25	Total CIL FUNDS 01/04/25 345,108.81	Ringfenced (RF) Other Funds 01/04/25
374	EMR CIL New Town Hall Fire Doors	291	Town Hall Projects	4334	Town Hall Fire Doors	To replace with new the fire doors in the Town Hall. (MK)		10,059.65		10,059.65	
375	EMR CIL Energy Conservation Projects	291	Town Hall Projects	4416	Energy Conservation Projects	16 Energy efficient radiators over 3 years. 25/26 5 x £480 c. £2,500 28/29 - Dehumidifiers (MK).		2,500.00		2,500.00	
380	EMR Weddings Licence	295	Weddings	4341	Weddings Licence	Wedding licence required every 3 years. Allow £3,000 for 2025/26 update. (KH)		1,300.00	1,300.00		
392	EMR CIL Money Unallocated					Community Infrastructure Levy - for projects agreed by Council in line with West Berks CIL guidance. (LM) Agreed by Council (Jan 25) CIL brought forward (£129,122.65) plus CIL allocated to EMR 417 for chapel solar panels but no longer required (9,000) minus CIL against Gym Equipment installed in Victoria Park 2023/24 (£48,328.65) plus CIL received in 2024/25 (£54,113.44) minus recommendations for CIL expenditure as part of 2025/26 budget (£143,907.44) Leaving unallocated: £0.00		0.00	0.00		
403	EMR RF HWG- Plaques / Appraisals	600	P&H	4805	Grants & Donations (Heritage).	Grants from Newbury Society & income from Heritage Walks towards Blue Plaques & Dendro Dating - held in income code 1121/600 and transferred to EMR 403 at year-end. Spent via 4805 to supplement budget. (CE)		797.34			797.34
404	EMR Civic Robe Replacement	505	Civic	4670	Regalia & Robes	Civic Robe Replacement, repairs and cleaning. EMR in longer term for chain (JA)		142.65	142.65		
405	EMR - 200th Anniversary of Royal Engineers	501	CPAC Events & Projects	4640	200th Anniversary of Royal Engineers	200th Anniversary Event. Freedom of the Town. Request from JA & CPAC to EMR any remaining Civic funds at year-end for the event. (JA)		2,534.05	2,534.05		
406	EMR Training & Development	220	Corporate Services	4220	Training	In consideration of new staff, request to EMR remaining 4220/220 budget at 2024/25 year-end, to increase Training budget in 2025/26 (TMM)		1,139.90	1,139.90		
407	Recycling	220	Corporate Services	4280	Recycling	Recycling contract 2025/26 increased 9.8%. Request to EMR funds equiv to those remaining in 2024/25 budget 4280/220 for recycling toners from 2024/25 and IT equip from office move in 2025. (KH)		210.71	210.71		
410	EMR Neighbourhood Development Plan	601	P&H Projects	4810	Neighbourhood Development Plan	Council funds (£5,129.71) suggest maintain for public consultation costs, for which grant funding cannot be obtained. Suggest apply for Locality Consultancy Funding (to cover current consultant) and Locality Technical Report funding (for specialist reports). No budget in 2025/26 (TMM)		5,129.71	5,129.71		

Total Funds 14/10/2025	Council Funds 14/10/2025	Total CIL FUNDS 14/10/2025 £158,465.97	Ringfenced (RF) Other Funds 14/10/2025
10,059.65	10,059.65		
2,500.00	2,500.00		
468.00	468.00		
0.00		0.00	
797.34			797.34
142.65	142.65		
973.27	973.27		
1,139.90	1,139.90		
41.69	41.69		
5,129.71	5,129.71		

EMR For P.O.	Account	Cost Centre for P.O.	Cost Centre	Nominal Code for P.O.	Budget Line	Purpose Agreed & Lead Officer	To add from 2025/26 Budget (end of 25/26)	Total Funds 01/04/25	Council Funds 01/04/25	Total CIL FUNDS 01/04/25 345,108.81	Ringfenced (RF) Other Funds 01/04/25
414	EMR CIL New Footway Lighting	320	Footway Lighting	4855	Street Lighting Upgrade	Council (Jan 25) agreed £7k from 2024/25 CIL for upgrading footway lighting. Provides environment/carbon offset and reduces annual consumption. (TS)		7,000.00		7,000.00	
415	EMR Additional Land Maintenance	350	Open Spaces	4775	Additional Land Maintenance	£8k set aside in 2024/25 budget to upgrade/maintain land if transferred from West Berks. Council agreed (Jan 25) to EMR any budget remaining at Y/end for the same purpose in 2025/26 e.g. The Wharf (MK)		8,000.00	8,000.00		
416	EMR CIL New Benches	331	Street Furniture Projects	4462	New Bench	Council agreed (Jan 25) to EMR £1,500 CIL funds for a New bench by Middle Close / Elizabeth Avenue on NTC land (JH)		1,500.00		1,500.00	
418	EMR CIL Shaw Cemetery Land Survey	306	Shaw Cemetery Projects	4776	Shaw Cemetery Land Survey	22/01/24. Council agreed £10,000 from 2023/24 CIL for Land Survey / Soil Sampling to ascertain whether land can be used for graves. Currently planned for Feb/March 2025. (MK). Retain until complete and then close.		10,000.00		10,000.00	
419	EMR Headstone survey	300 305	Newtown Road & Shaw Cems	4436	Headstone Survey	For contracted support for Topple Testing as required (MK). Jan 25 - Council agreed to retain for purpose.		3,450.00	3,450.00		
420	EMR CIL Tools & Equipment	435	Community Services General	4555	Tools & Equipment	Council agreed (Jan 25) to set aside £1,000 CIL funds towards specialist equipment for Grounds Maintenance Tream (JH)		1,000.00		1,000.00	
430	EMR Wharf Toilets Contactless	430	Wharf Toilets	4418	Wharf Toilets Contactless	22/01/24. Council agreed £2,600 from 2023/24 CIL to install contactless payment at Wharf Toilets. (MK)		0.00			
431	EMR Noticeboards Allotments	422	Allotments Projects	4451	Noticeboards	6 noticeboards purchased in Summer 2022. Council agreed (Jan 25) to EMR £1000 annually from 2026/27 to replace in approx. 2034/35 (CE).	2026/27 budget	0.00	0.00		
432	EMR CIL Welcome to Newbury Signs SIGNS	601	P&H Projects	4815	Welcome to Newbury Signs - New Signs	Signage (£20,000) £10,000 over 2 years. P&H apply for matched funding (KH)		10,000.00		10,000.00	
435	EMR RF Greenham House prep work	351	Open Spaces Projects	4750	Greenham House Gardens	Ringfenced as part of Lease agreement. Wildflower meadow, bench, dog waste bin, mixed hedgerow planting, rose bed all installed. To install: new sign. Jan 25, council agreed remaining sums could be used towards refurbishing and repainting the railings around the gardens. (JH).		5,333.25			5,333.25
437	EMR Football Pitch	346	Victoria Park Projects	4862	9-Aside football pitch	Council agreed (Jan 25) to set aside £2k CIL to support the provision of 9-aside football pitches in Victoria Park (MK/JH).		2,000.00		2,000.00	

Total Funds 14/10/2025	Council Funds 14/10/2025	Total CIL FUNDS 14/10/2025 £158,465.97	Ringfenced (RF) Other Funds 14/10/2025
3,790.23	3,790.23		
8,000.00	8,000.00		
1,500.00	1,500.00		
5,000.00	5,000.00		
3,450.00	3,450.00		
1,000.00	1,000.00		
0.00			
0.00	0.00		
10,000.00	10,000.00		
5,333.25			5,333.25
2,000.00	2,000.00		

EMR For P.O.	Account	Cost Centre for P.O.	Cost Centre	Nominal Code for P.O.	Budget Line	Purpose Agreed & Lead Officer	To add from 2025/26 Budget (end of 25/26)	Total Funds 01/04/25	Council Funds 01/04/25	Total CIL FUNDS 01/04/25 345,108.81	Ringfenced (RF) Other Funds 01/04/25
438	EMR CIL Splashpark Surface VP	346	Victoria Park Projects	4544	Splashpark - New Surface	22/01/24. Council agreed £22k from 2023/24 CIL to install new Splashpark surface 2024/25: Officers & Contractors examined together and agreed only some parts needed immediate replacement. Undertaken from R&M budget. Initially installed 2016, a new surface is now likely required in 2026/27 or 2027/28. Council agreed (Jan 25) to retain CIL EMR (CE) . 13/10/25 - P&R resolved to transfer £18,000 to EMR 363 - to hold and transfer to General Reserves at 2025/26 year-end, if needed, in lieu of reduced town hall income.		22,000.00		22,000.00	
439	EMR RF Bandstand VP	345	Victoria Park	4537	VP Bandstand Upgrade	Remaining from a grant from The Good Exchange, for Bandstand repairs. Estimated completion mid-March 2025. Council agreed (Jan 25) to retain for repairs and then close. (MK)		2,925.30			2,925.30
440	EMR CIL Portable Ramp Bandstand	346	Victoria Park Projects	4534	Bandstand - Portable Ramp	22/01/24. Council agreed £1,745 from 2023/24 CIL for a portable ramp, to enable people using wheelchairs and powerchairs access to the bandstand - reasonable adjustments. (MK) .		1,745.00		1,745.00	
441	EMR War Memorial Sinking Fund	316	War Memorial Projects	4850	Sinking Fund	Sinking Fund. £2,000 set aside annually. Transfer £2,000 fm 2024/25 budget at year-end (MK) .	£2,000 in 2025/26	8,000.00	8,000.00		
442	EMR CIL+ Playground Upgrading	341	Play Areas Projects	4423	Upgrading Play Areas	Funds held in EMR: £63,021.35. £50,000 from 2024/25 CIL. £13,021.35 Council funds brought forward. This, plus the recommended £50,000 from the 2024/25 CIL, will provide £113,021.35 for 2025/26. Overall plan and priorities for upgrade to be presented to Community Services Committee spring 2025 (MK/JH) .		113,021.35	13,021.35	100,000.00	
446	EMR CIL Wash Common Upgrade	336	Recreation Grounds Projects	4504	Wash Common Upgrade - Phase 2	CIL funds to support Wash Common Upgrade – phase 2. Comprises £5,000 merged funds from EMR 449 plus £10,000 from EMR 392 CIL. As budget comes from CIL it may be spent on upgrades, but not on R&M. E.g. path upgrades and access arrangements in consideration of Historic England requirements. Working towards Green Flag award for Wash Common and Blossom Field Sites (MK) .		15,000.00		15,000.00	
448	EMR RF Hutton Close Upgrades	351	Open Spaces Projects	4771	Hutton Close Upgrade	£20,000 received in exchange for leasing land to developers to support their development of a neighbouring plot. Agreement that funds be spent on Open Space upgrades, in the main, at Hutton Close (MK) .		20,000.00			20,000.00
449	EMR Drainage Feasibility Study Wash Common	335 420	Rec Grounds WC Allotments	4503	Wash Common Drainage F-Study	22/01/24. Council agreed £5,000. Works undertaken show noticeable improvement to the flow of water from both the recreation ground and allotments (Northside). CIL funds not used. Merge with EMR 446 Wash Common Upgrade. (MK)		0.00			
453	EMR Canal Corridor	601	P&H Projects	4820	Canal Corridor	£5,000 in EMR for Canal Corridor project costs. Allocated to P&H to take forward as part of 25/26 budget discussions (KH) .		1,000.00	1,000.00		

Total Funds 14/10/2025	Council Funds 14/10/2025	Total CIL FUNDS 14/10/2025 £158,465.97	Ringfenced (RF) Other Funds 14/10/2025
6,000.00	6,000.00		
2,330.30			2,330.30
1,745.00	1,745.00		
8,000.00	8,000.00		
92,277.10	92,277.10		
15,000.00	15,000.00		
20,000.00			20,000.00
0.00			
1,000.00	1,000.00		

EMR For P.O.	Account	Cost Centre for P.O.	Cost Centre	Nominal Code for P.O.	Budget Line	Purpose Agreed & Lead Officer	To add from 2025/26 Budget (end of 25/26)	Total Funds 01/04/25	Council Funds 01/04/25	Total CIL FUNDS 01/04/25 345,108.81	Ringfenced (RF) Other Funds 01/04/25
454	EMR CIL Upgrade Lighting Lime Walk VP	346	Victoria Park Projects	4518	Lime Tree Avenue Lighting Upgrade	Upgraded in 2024. Council agreed (Jan 25) to budget £750 to an EMR annually, towards the cost of the next Lime Tree Lighting upgrade, to support sustainable management of council funds (CE) .		750.00		750.00	
455	EMR Market repairs (electric pop-ups)	310	Markets	4425	Repairs & Maintenance	Electric pop-up repairs / replacement - to supplement budget (MK) .		1,842.00	1,842.00		
456	EMR Repairs to Victoria & Lions	345	Victoria Park	4541	Repairs to Victoria & Lions	Restoration on hold, but minor R&M works required. Council agreed (Jan 25) to use from the £5,500 for minor R&M and set up an EMR for the Restoration (MK)		5,500.00	5,500.00		
457	EMR Restoration to Victoria & Lions	346	Victoria Park Projects		Restoration of Victoria & Lions	Restoration estimated at £15,000 in 2024/25. Council agreed (Jan 25) to transfer £5000 from the annual budget, from 2025/26 for planned works in 2029/30 (MK)	£5,000 in 2025/26	0.00	0.00		
458	EMR Watercourses	351	Open Spaces Projects	4773	Water Courses	Riparian responsibilities at Dairy Farm Allots & River Walk. £10k in EMR for work at River Walk (an SSSI). EA new application procedure likely requires external consultancy. (JH)		10,000.00	10,000.00		
461	EMR - Youth Work	210	Grants & Donation		TBC subject to use of Grant	£2,500 from 2024/25 budget - originally for Greenham Community Youth. Due to merger with Berkshire Youth, P&R requested set aside in an EMR for Youth Work. Any grant to be awarded to be agreed by P&R. (LM)		2,500.00	2,500.00		
462	EMR CIL Welcome to Newbury Signs - DESIGN	501	CPAC Projects	4689	Welcome to Newbury Signs - Design	Welcome to Newbury Signs - Design Element - CIL (JA)		2,500.00		2,500.00	
463	EMR Climate Emergency 2024-25	210	Grants & Donation	4150	Grants for Climate Change Projects	The Climate Emergency SC approved a grant award of £3,172 to £5,977 to the Newbury Tennis Club. The lower sum on the basis they will receive match funding; the higher sum approved to cover the potential that they do not receive match funding. (LM)		2,805.00	2,805.00		
464	EMR Clock House Sinking Fund	346	Clock House	4850	Sinking Fund	Clock House Sinking Fund - budget £500 per year from 2026/27 for EMR from 2026/27					
								840,911.95	449,893.00	345,108.81	45,910.14

Total Funds 14/10/2025	Council Funds 14/10/2025	Total CIL FUNDS 14/10/2025 £158,465.97	Ringfenced (RF) Other Funds 14/10/2025
750.00	750.00		
42.00	42.00		
900.00	900.00		
0.00	0.00		
10,000.00	10,000.00		
2,500.00	2,500.00		
2,500.00	2,500.00		
0.00	0.00		
712,592.77	474,811.66	158,465.97	45,315.14

Draft Budget Review Process for 2026-27 (08/10/25)

No.	Date Range	Draft Budget Review Process 2026-27	Lead
1	20/10	Full Council meeting (agenda 14/10) – To resolve that Members write to the CEO with budget suggestions for 2026/27 priority projects – to be received by 08/11/25	CEO
2	20/10 – 24/10	RFO Reviews current 5-year budget in prep for Officer discussions & books meetings. RFO updates the Salary Reallocation Spreadsheet & forwards to Officers for 2026/27 estimates	RFO
3	27/10 – 07/11	Officers return 2026/27 Salary Reallocation Estimates to RFO	All Officers
4	27/10 – 19/11	RFO meets with Officers with a budget lead to: a) Review 2025/26 budget b) Discuss required/requested 2026/27 budgets + 4 yrs Revenue Costs and Capital Projects	RFO Officers
5	10/11 – 12/11	CEO feedback to RFO from Members suggestions	CEO/RFO
6	03/11 or 10/11	Climate Emergency Sub-Committee – Extraordinary Meeting Community Services Committee – Extraordinary Meeting Budget requests for 2026/27 priority projects	SDM
7	04/11 or 11/11	SDM feedback to RFO from Climate Emergency meeting & Community Services Meetings	SDM/RFO
8	10/11 – 14/11	Draft Salaries Budget for Staff Sub Committee	RFO
9	19/11 or 26/11	Staff Sub Committee – Approve Salaries Budget for 2026/27	CEO/RFO
10	24/11	P & H Committee – Budget requests for 2026/27 priority projects (agenda 18/11)	CEO
11	25/11	CEO feedback to RFO from P & H meeting	CEO/RFO
12	01/12	CPAC Committee – Budget requests for 2026/27 priority projects (agenda 25/11)	CSM
13	02/12	CSM feedback to RFO from CPAC Committee	CSM/RFO
14	05/12	RFO forwards 1 st draft of Budget to Strategy Working Group	RFO
15	10/12	Strategy Working Group – Consider 1st draft of Budget in consideration of Member/Committee Proposals/Requests	RFO/CEO
15	11/12 – 12/12	RFO adjusts budgets in consideration of SRG recommendations and sends 2 nd draft budget to all members for information	RFO
16	16/12	RFO writes to neil.cosham@westberks.gov.uk requesting update r: tax base 2026/27	RFO
17	15/12-05/01	<i>Member Consultations: Group Meetings</i>	<i>Members</i>
18	06/01 – 07/01	Strategy Working Group – recommend final tweaks to budget from Members / Committees feedback	RFO/CEO
19	08/01-10/01	RFO finalises the final draft 2026/27 Budget from SWG Recommendations.	RFO
20	19/01	P & R Committee – Approves 2026/27 Budget & Precept Recommendations to Council (agenda 13/01)	RFO

21	26/01	Full Council – Approves Budget & Precept 2026/27 – (agenda 27/01)	CEO/RFO
22	27/01	RFO notifies West Berks of 2026/27 Precept	RFO
23	30/01	RFO forwards final budget to members & officers	RFO

Notes:

Extraordinary Meetings:

The next Community Services meeting is 15th December and there the next Climate Emergency meeting is 7th January.

By holding Extraordinary Meetings in November, enables us to bring the process forward and give a sensible amount of time prior to Christmas for Member Consultations

There is a 4-member overlap between the two committees. Mondays 3rd and 10th November are currently free from meetings, so either could be utilised.

Forward Works Programme

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

Standing Items on each (ordinary meeting) agenda:

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

Scheduled Council Business	
27 January 2025	Berkshire Youth Presentation Review of Town Council Strategy 2025/26 Precept Schedule of Meetings for the Municipal Year 2025/26 Financial Regulations
07 May 2025	Nomination and Election of Mayor and Deputy Mayor Election of Leader and Deputy Leader To nominate the membership of each Committee/Sub Committee for 2025/26 Saturday Surgeries Review and Schedule for 25/26 Reports from Outside Bodies
Q2 2025/26	24 June End of Year Statutory Accounts To receive the Annual Return, Approve each section of the Annual Governance Statement and adopt the accounts and the Mayor to sign them, To note the date for the exercise of electors' rights Review terms of refence and memberships of any working groups that the council wishes to appoint To receive any reports from School Link Councillors

	To receive any reports from the Council's representation on outside bodies To review the Council's Standing orders, if required
20 October 2025	- Local Democracy Working Group: a verbal update on LDW from the Chair of the Local Democracy Working Group - Budget for 2025/26 Councillors are invited to make the Leader of the Council and the RFO aware of any particular projects that may need to be undertaken in 2025/26, so that they may be considered for inclusion in the draft budget and / or service plans and / or project list. - Commence Review of Town Council Strategy - Cricket Club/ Loose Ends
Q4 2025/26	Berkshire Youth Presentation Review of Town Council Strategy 2026/27 Precept Climate Emergency grant Schedule of Meetings for the Municipal Year 2026/27 Financial Regulations