

June 2026

**To: All Members of Newbury Town Council**

Dear Councillor

You are summoned to attend a meeting of the Newbury Town Council on Monday 22<sup>nd</sup> June 2026 at 7:30pm.

The meeting will be held in the Council Chamber, Town Hall, Market Place, Newbury, RG14 5AA. The meeting is open to the press and public and will be streamed via Zoom: <https://us02web.zoom.us/j/86707579824?pwd=cftjfhN8fN8SItKEwt8hLmAdRo3un.1>  
Meeting ID: 836 0678 7451 Passcode: 072407

Yours sincerely,

**Toby Miles-Mallowan**  
**Chief Executive Officer**

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## **AGENDA**

- 1. Apologies for absence**
- 2. Declarations of interest and dispensations**  
**To receive** any declarations of interest relating to business to be conducted in this meeting and confirmation of any relevant dispensations.
- 3. Minutes (Appendix 1).**  
**To approve** the minutes of a meeting of Extra Full Council held on Wednesday 6th May 2026
- 4. Questions and petitions from members of the public**  
*Town Mayor / Chief Executive Officer*  
All questions for this meeting must be submitted to the Chief Executive Officer by 14:00 on Friday 19th June 2026.
- 5. Members' questions and petitions**  
All questions for this meeting must be submitted to the Chief Executive Officer by 14:00 on Friday 19th June 2026.

Town Hall, Market Place, Newbury, RG14 5AA

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 (01635) 40484     [www.newbury.gov.uk](http://www.newbury.gov.uk)  
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6. **Mayor's Report (Appendix 2)**  
To **receive** a report from the Mayor
  
7. **Chief Executive Officer's Report (Appendix 3)**  
To **receive** the Chief Executive Officer's report
  
8. **Committees**  
To **receive** the minutes of meetings of the Town Council's Committees:
 

Planning & Highways	(previously circulated)
Planning & Highways	(previously circulated)
Policy & Resources (Draft)	(previously circulated)
Civic Pride, Arts and Culture	(previously circulated)
  
9. **Presentation from age concern – dementia care and support**  
To **receive** a presentation from age concern west Berkshire and district.
  
10. **Presentation from Newbury Business Improvement District**  
To **receive** a presentation from Newbury BID
  
11. **Complaints Policy**  
To **receive** the updated Complaints Policy from the Strategy Working Group  
To **resolve** the recommendation from the Strategy Working Group to adopt the complaint policy.
  
12. **Internal Audit (2025/26 Q4) (Appendix 4-5)**
  - 12.1 To **receive** the Internal Audit Report for 2025/26 Quarter 4 (appendix 4), together with the proposed actions (appendix 5), and resolve, as per the recommendation of the P&R Committee, that these are accepted.
  - 12.2. To **review** the Internal Auditor's Recommendations for the financial year 2025/26 and to **approve** priorities and timeline
  - 12.3 To **receive** the Internal Auditor's Signed Audit Report (AGAR) for year-ending 31<sup>st</sup> March 2026 (appendix ...) and resolve that this is forwarded to the External Auditor.
  
13. **Annual Governance & Accountability Return (AGAR) – Annual Governance Statements 2025/26 (appendix 6-7)**  
*Chairperson*
  - 13.1. To **consider** the Annual Governance Statements 2025/26
  - 13.2. To **resolve**, as per the recommendation of the P&R Committee, 8<sup>th</sup> June 2026, that the Annual Governance Statements are approved, signed, and forwarded to the External Auditor.
  
14. **Annual Governance & Accountability Return (AGAR) – Annual Accounting Statements 2025/26 (appendix 8 to 14)**  
*Chairperson*
  - 14.1 To **consider** the Accounting Statements 2025/26 (appendix 6) together with the following supporting papers:
    - 14.1.1 Year-end Reconciliation (appendix 7)
    - 14.1.2 Reconciliation between Box 7 & 8 (appendix 8)
    - 14.1.3 Explanation of Variances 2024-25 to 2025-26 (appendix 9)
      - 14.1.3.1 Precept (appendix 10)
      - 14.1.3.2 Total Other Receipts (appendix 11)
      - 14.1.3.3 Staff Costs (appendix 12)
      - 14.1.3.4 All Other Payments (appendix 13)
      - 14.1.3.5 Fixed Assets (appendix 14)
  - 14.2. To **resolve**, as per the recommendation of the P&R Committee, 8<sup>th</sup> June 2026, that the Annual Accounting Statements are approved, signed, and forwarded to the External Auditor.

**15. Making Provision for the Exercise of Public Rights (appendix 15)**

*Chairperson*

To **resolve** the publication of the Notice of Public Rights together with the unaudited Annual Governance & Accountability Return (AGAR), commencing Thursday 25<sup>th</sup> June 2026, ending Wednesday 5<sup>th</sup> August 2026.

**16. Grant – Community United**

To **resolve** a grant of up to £2000 to Community United, West Berkshire.

**17. Substitutions**

To **consider** recommendations of the Strategy Working Group

**18. Exclusion of Press and Public**

Under Section 1, Paragraph 2 of the Public Bodies (Admission to Meetings) Act 1960 the press and public to be excluded from the meeting for the following items of business because publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

**19. Internal Auditor**

To **review** and **resolve** the continued appointment of the independent Internal Auditor for 2026/27

**20. Confidential and Legally Privilege Report**

To **receive** confidential and privilege report from CEO

To **review** the recommendations of the report

To **resolve** an action from the recommendations

**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  
WEDNESDAY 6<sup>th</sup> MAY 2026 AT 7:30 PM.**

**PRESENT**

Councillors Jo Day, Billy Drummond, David Harman (Town Mayor, Chair), Roger Hunneman, Ian Jee, David Marsh, Steve Masters, Andy Moore, Gary Norman, Elizabeth O’Keeffe, Sarah Slack, Graham Storey, Martha Vickers and Tony Vickers.

**In Attendance**

Toby Miles-Mallowan, Chief Executive Officer

**01. APOLOGIES**

Councillors Phil Barnett, Vera Barnett, Alistair Bounds, Sam Dibas, Nigel Foot, Chris Hood, Pam Lusby Taylor, Vaughan Miller, Meg Thomas.

**02. DECLARATIONS OF INTEREST**

The Chief Executive Officer declared that Councillors Billy Drummond, David Marsh, Martha Vickers and Tony Vickers 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.

**03. NOMINATION OF MAYOR ELECT FOR THE 2026/27 MUNICIPAL YEAR**

**Nominee:** Cllr Jo Day

**Proposed:** Cllr Billy Drummond

**Seconded:** Cllr Gary Norman

**Nominee:** Cllr Steve Masters

**Proposed:** Cllr David Marsh

**Seconded:** Cllr Graham Story

**04. ELECTION OF MAYOR FOR THE 2026/27 MUNICIPAL YEAR.**

Vote of Cllr Jo Day:

**For:** 10

**Against:** 2

**Abstained:** 3

**Resolved** that Cllr Jo Day Elected to the position of Mayor for the 2026/27 municipal year.

**05. DECLARATION OF ACCEPTANCE OF OFFICE AND MAYOR’S ANNOUNCEMENTS**

CEO declared that these would take place on Sunday 10<sup>th</sup> May at the Mayor Making Ceremony.

Cllr David Harman stepped down as Chair, Cllr Jo Day takes over as Chair

**06. NOMINATION OF THE DEPUTY MAYOR ELECT FOR THE 2026/27 MUNICIPAL YEAR**

**Nominee:** Cllr Sarah Slack

**Proposed:** Cllr Martha Vickers

**Seconded:** Cllr Andy Moore

**Nominee:** Cllr Graham Story

**Proposed:** Cllr David Marsh

**Seconded:** Cllr Steve Masters

**07. ELECTION OF DEPUTY MAYOR FOR THE 2026/27 MUNICIPAL YEAR.**

Vote of Cllr Sarah Slack

**For:** 9

**Against:** 2

**Abstained:** 4

**Resolved** the Cllr Sarah Slack elected to the position of Deputy Mayor for the 2026/27 municipal year.

**08. DECLARATION OF ACCEPTANCE OF OFFICE AND MAYORS ANNOUNCEMENT**

CEO **declared** that these would take place on Sunday 10<sup>th</sup> May at the Mayor Making Ceremony.

19:50 Cllr Martha Vickers retired from the meeting.

**09. MINUTES**

**Proposed:** Cllr Graham Story

**Seconded:** Cllr Billy Drummond

**Resolved:** to approve the minutes from Monday 26 January 2026.

**10. QUESTIONS AND PETITIONS FROM MEMBERS OF THE PUBLIC**

None Received

**11. MEMBERS'S QUESTIONS AND PETITIONS**

None received

**12. OUTGOING MAYORS REPORT**

The Mayor's report was **received**. The Chair gave thanks to the outgoing Mayor

**13. CHIEF EXECUTIVE REPORT**

The Chief Executive Report was **received**.

**14. COMMITTEES**

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

**15. THE MAYOR'S CHARITY**

**Proposed:** Cllr Jo Day

**Seconded:** Cllr Gary Norman

**Resolved** that NTC supports Newbury Cancer Care as the Mayor's chosen charity for 2026/27.

**16. ELECTION OF LEADER AND DEPUTY LEADER OF THE COUNCIL FOR THE 2026/27 MUNICIPAL YEAR**

**Proposed:** Cllr Andy Moore

**Seconded:** Cllr Billy Drummond

**Resolved** to elect Cllr Gary Norman as Leader of the Council for 2026/27.

**Proposed:** Cllr Jo Day

**Seconded:** Cllr Tony Vickers

**Resolved** to elect Cllr Vaughan Miller as Deputy Leader of the council for 2026/27.

**17. COMMITTEES/SUB-COMMITTEES FOR 2026/27 MUNICIPAL YEAR.**

**Proposed:** Cllr Gry Norman

**Seconded:** Cllr Roger Hunneman

**Resolved** to **approve** the committee and sub-committee structure for the municipal year 2026/27.

**Proposed:** Cllr Gary Norman

**Seconded:** Cllr Steve Masters

**Resolved** to **appoint** the chairs and deputy chairs on each of the Council's committees and sub-committees for the municipal year 2026/27.

**Proposed:** Cllr Gary Norman

**Seconded:** Cllr Steve Masters

**Resolved** to **appoint** the members to serve on each of the Council's committees and sub-committees for the Municipal Year 2026/27.

**18. HEALTH AND SAFETY REPORT**

The CEO's H&S report was **received**.

**19. SUBSTITUTIONS**

**Proposed:** Cllr Gary Norman

**Seconded:** Cllr Sarah Slack

**Resolved** to task the Strategy Working Group to review and make recommendations on the CEO's report to the use of substitutions.

**20. FORWARD WORKS PROGRAMME**

The Forward Works Programme for 2026/27 was **noted**.

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

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Meeting of Newbury Town Council, Wednesday 06 May 2026**  
**Chief Executive Officer's Report.**

- **Purpose**

To provide Members with an update on key operational activities, projects and service developments undertaken since May 2026.

### **Governance and Corporate Services**

- **Complaints Policy Review**

Officers have completed a review of the Council's Complaints Policy to ensure it reflects current legislation, best practice and the requirements arising from recent changes to data protection legislation. The revised policy has been presented for Member consideration and approval.

- **Town Hall Compliance and Maintenance Programme**

Essential health and safety compliance works at the Town Hall are currently underway as part of the Council's ongoing commitment to maintaining a safe and accessible public building.

Alongside these works, officers are compiling a comprehensive schedule of planned maintenance and lifecycle replacement requirements for the Town Hall. This will provide Members with greater visibility of future maintenance liabilities and assist with longer-term financial planning for this important heritage asset.

### **Community Service and Assets**

- **Hutton Close incidental Play Installation**

The new incidental play feature at Hutton Close is being installed as we speak. The tree-themed play feature provides an informal play opportunity for local children whilst enhancing the attractiveness of the open space.

This project forms part of the wider objective of improving access to play and recreation opportunities across Newbury.

- **Victoria Park Cafe and Public Toilets**

Victoria Park Cafe and Public Toilets project has now reached practical completion and both facilities are fully operational and open to the public.

The project represents a significant investment in Victoria Park and provides improved visitor facilities, including accessible toilet provision and enhanced refreshment opportunities.

Officers are currently working with Members to organise a formal project completion and celebration event. Further details will be brought forward in due course.

- **Play Area Rationalisation and Improvement Programme**

During the Summer period, officers will be progressing the next phase of the Council's play area improvement programme.

Works are planned at:

- Dickens walk
- Boden Gardens

These improvements will include the recycling and reuse of suitable play equipment, alongside the installation of new safety surfacing and enhancements to overall play offer.

This work supports the Council's strategic approach to ensuring that investment is focused on sustainable, high quality play provision.

## **Strategic Projects and Partnerships**

- **Newbury Town Centre Master Plan Refresh**

West Berkshire Council has commenced work on refreshing the Newbury Town Centre Master Plan.

Given the significance of this work to the future development of the town centre, officers are seeking Member representation to participate in consultation and engagement opportunities as they arise, ensuring that Newbury Town Council's views and priorities are appropriately represented throughout the process.

- **Placed based Working – Nightingales Neighbourhood.**

The Council is engaging with partners regarding the development of Place Based Working Initiatives across the Nightingales area.

As part of this work, officers have identified land at Sayers Close as a potential opportunity to support increased physical activity, recreation and wider community wellbeing outcomes within the neighbourhood.

The Council will continue to work alongside partners, community organisations and residents to explore opportunities for investment and improvements in the area.

## **Civic and Community Engagement**

- **Community Events**

The Council has successfully supported and delivered a number of significant community and civic events during the reporting period.

These include:

- Mayor Making
- Family Day in Vicotira Park

The family day was well attended and received positive feedback from residents, participants and stakeholders. Officers would like to thank Members, volunteers, partners and staff who contributed to their successful delivery.

The events continue to demonstrate the Council's commitment to fostering viciv pride, community participation and opportunities for resident to come together.

### **Looking ahead**

Over the coming months, officer focus will include:

- Delivery of the play area improvement programme at Dickens Walk and Boden Gardens;
- Progressing Place Based Working Intiitiatives within Nightingales
- Contineud monitoring and maintenance planning for the Town Hall;
- Supporting consultation on the Newbury Town Centre Master Plan;
- Judging of the annual Newbury In Bloom and preparations for the Thames and Chilterns in Bloom event.

**Internal Auditor – Recommendations from 2025/26 – Quarter 4.**

**Appendix 3**

		<b>Internal Auditor Recommendation</b>	<b>Officer Recommended Next Steps</b>
Quarter 4	R16	The Chief Officers should ensure that all Appendices referred to in the Approved and published Minutes of the Council and its Standing Committees (with the exception of Confidential Reports) are published on the Council’s website.	The CEO or RFO to advise all officers that with immediate effect, where the detail of a meeting resolution is not written out in full within the minutes, but is summarised from the detail provided within the agenda papers, the detail must be included as an appendix to the minutes. In practice, the easiest way to do this is likely by amending the agenda paper so that it confirms the detail of the resolution (as opposed to the proposal for consideration). This applies to all Full Council, Committee and Sub-Committee meetings. E.g. Service Revenues agreed, Budget agreed, the Members, Chair and Deputy Chair for each Committee & Sub-Committee etc. The attached appendices must be approved and signed at the next meeting, as part of the minutes and published on the website. The only occasion where the appendix is not shared with the public or published, is where confidential and privileged. This must be clear in the minutes, so the public are aware the appendix exists.
Quarter 4	R18	As stated, the Council already demonstrates robust procurement protocols. These could be strengthened by implementing a ‘No PO – No Pay’ Policy and Approved Suppliers policy which is clearly communicated via the Council’s official website under a dedicated ‘How we do businesses or procurement section: A) The Council should create a new section on its official website on how to do business with the Council which details the criteria that any prospective suppliers would need to meet to do business with the Council; B) The Finance & Corporate Services Manager should develop criteria for suppliers to achieve ‘Approved Suppliers’ status. This does not indicate any level of preference, rather the basis requirements for any supplier to work with the Council, i.e., Minimum number of year’s trading history, a number of Business References, Appropriate Insurance etc., to be Approved by Members prior to implementation. C) All procurements in excess of £500.00 to be advertised on the procurement section of the Website and when the procurement has been completed and the contract awarded, that detail is recorded against the request for quotation. The above steps will not only provide an additional layer of protection	<u>Suggested ‘No PO – No Pay’ Policy</u> The Finance Team will monitor when a PO is not written, investigate and consider the reasons. The RFO & CEO will make recommendations for Audit Working Group consideration. With recommended amendments, if appropriate, to the Financial Recommendations to follow.  <u>How we procure – recommendations A – C.</u> The RFO, with input from the CEO and officers who regularly procure goods and services, to, for P&R consideration: <ul style="list-style-type: none"> <li>• draft criteria for both ‘approved supplier’ and ‘preferred supplier’ status and associated policies.</li> <li>• recommend the level (most likely at a level above £500.00) where procurement will be advertised on the Council’s website (in addition to suppliers being directly approached for quotes).</li> <li>• Review and update NTC’s Procurement Policy and Financial Regulations accordingly.</li> </ul>

	<p>from fraud for the Council, but it also has the effect of making the Council's operations more transparent to the electorate demonstrating how the Council is achieving best value for the money raised from the Precept. It also provides an opportunity for the Council to forge better working relationships with its suppliers as it can request suppliers to support various Council initiatives for youth work for example.</p>	
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**Newbury Town Council**

[www.newbury.gov.uk](http://www.newbury.gov.uk)

# **Quarter 4 Year-end Internal Audit Report 2025-26 financial year**



**Claire Lingard-McKay**

**Working the Greener Way - Online**



# Table of Contents

1. The role of Internal audit .....	2
2. Internal audit approach .....	3
3. Internal audit coverage .....	4
4. Internal Audit opinion .....	5
5. Council profile .....	6
6. Corporate governance .....	7
7. Annual Independent Internal Audit .....	9
Internal control objective 'A' .....	9
Internal control objective 'B' .....	11
Internal control objective 'C' .....	13
Internal control objective 'D' .....	16
Internal control objective 'E' .....	17
Internal control objective 'F' .....	19
Internal control objective 'G' .....	20
Internal control objective 'H' .....	21
Internal control objective 'I' .....	22
Internal control objective 'J' .....	23
Internal control objective 'K' .....	25
Internal control objective 'L' .....	26
Internal control objective 'M' .....	27
Internal control objective 'N' .....	28
Internal control objective 'O' .....	29
Internal control objective 'P' .....	31
8. Audit Assurance Review .....	32
9. FY2025-26 Action Plan Recommendations .....	33
10. Confirmation of independence and Quality Assurance .....	44
11. Internal Audit Performance .....	44
12. Acknowledgements .....	44

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

# 1. The role of Internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (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 2017 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.

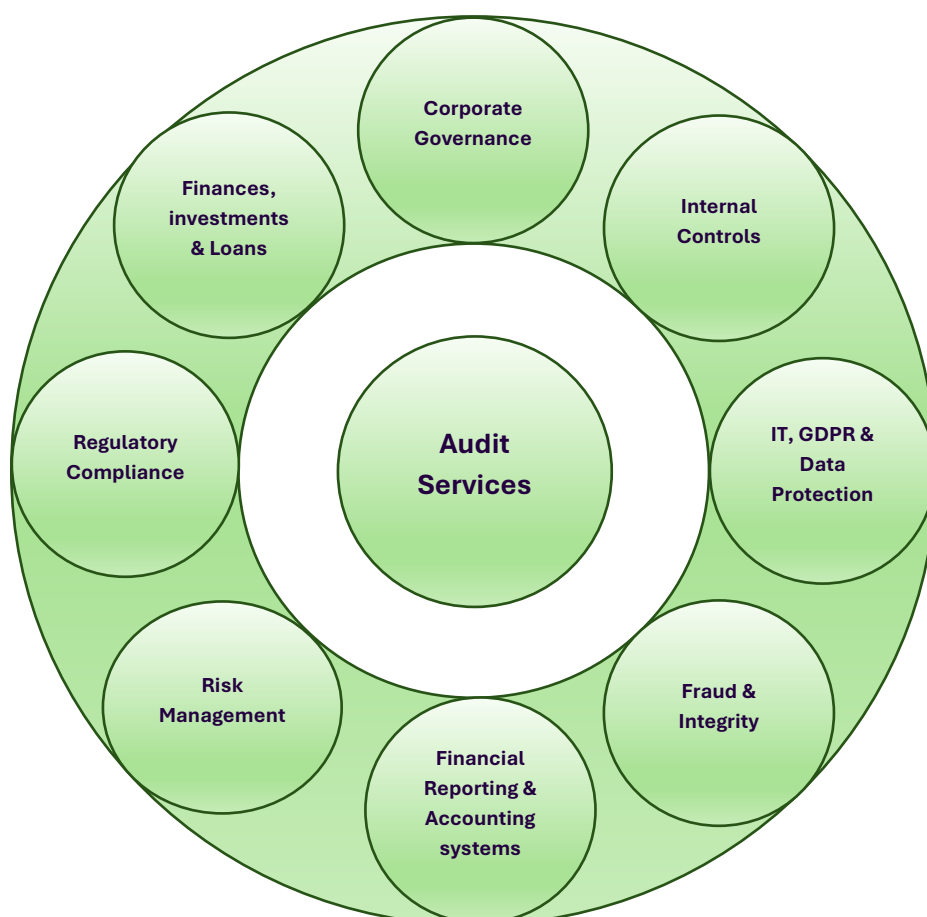
## 2. Internal audit approach

### 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.



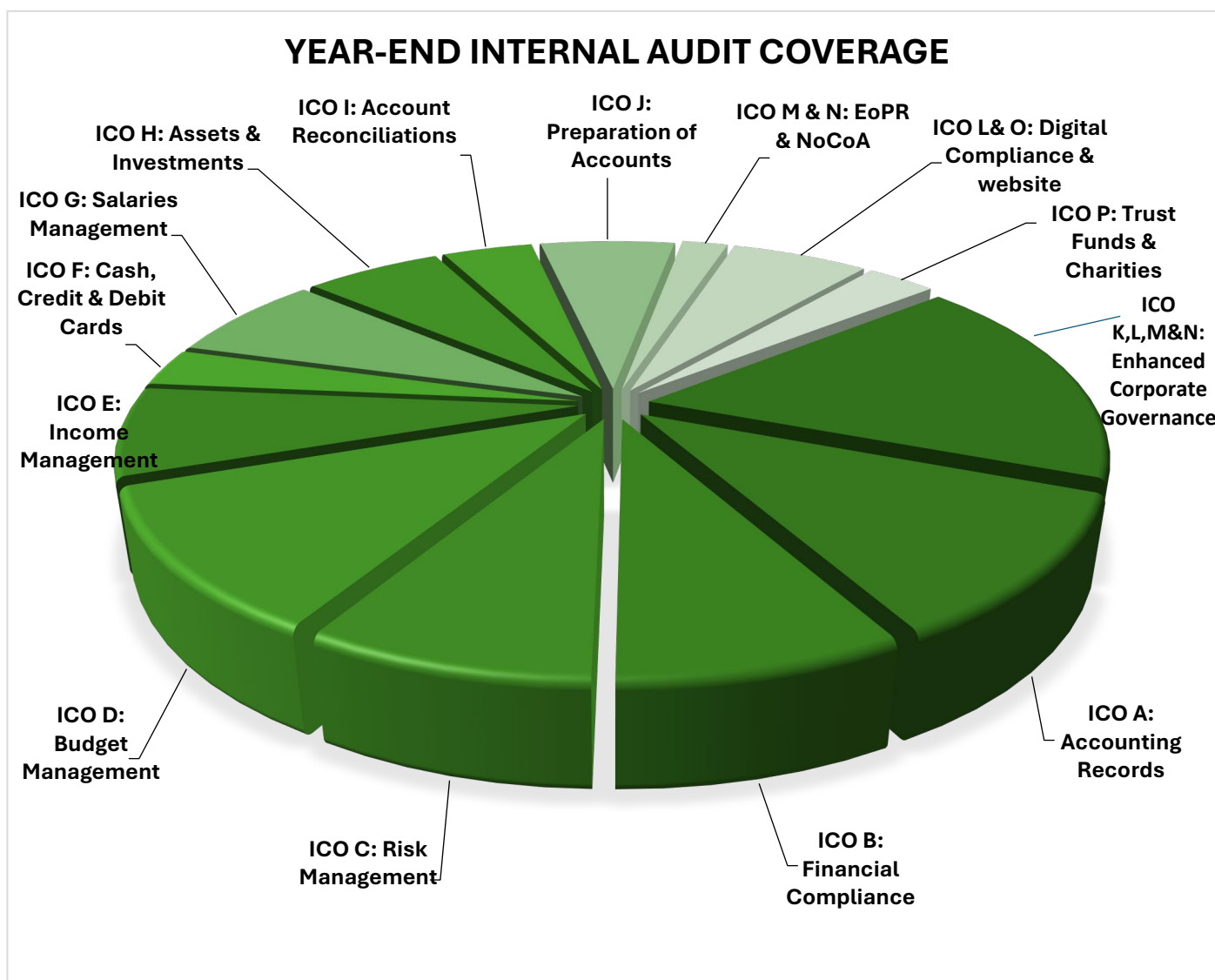
### 3. Internal audit coverage

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 seventeen 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 Finance & Corporate Services Manager (Responsible Finance Officer - RFO) and was informed by our own assessment of risk and materiality.

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









WGW online has provided assurance across seventeen areas of review, including an enhanced review of Corporate Governance, which correspond to the sixteen Internal Control objectives contained within the Annual Governance & Accountability Return: Annual Internal Audit Report, during the 2025-26 financial year to the 31<sup>st</sup> 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 Year-end opinion, based on our three interim reviews, conducted onsite and remotely with the assistance of the RFO: Liz Manship and other Officers of the Council on the 29<sup>th</sup> of April, 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 Q4 Year-end audit work & reporting completed onsite and at our offices;
-  The Q3 interim audit work & reporting completed at our offices;
-  The Q2 interim audit work & reporting completed onsite and at our offices;
-  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 already been covered during the Q1, Q2 & Q3 Interim audits.

### Internal audit opinion

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

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












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




## 5. Council profile

<b>Council name:</b>	Newbury Town Council
<b>Address:</b>	The Old Town Hall, Market Place, Newbury, Berkshire RG14 5AA
<b>Unitary authority:</b>	West Berkshire Council, Council Offices, Market Street, Newbury Berkshire RG14 5LD
<b>Proper officer:</b>	Mr Toby Miles-Mallowan
<b>Responsible Finance Officer:</b>	Mrs Liz Manship
<b>General Power of Competence:</b>	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 <sup>th</sup> of May 2023 and is reliant on this adoption of GPoC until the Chief Officer has successfully attained the CiLCA qualification
<b>Members:</b>	Twenty-three seats
<b>Elected Members:</b>	Twenty-three elected Members.
<b>Co-opted Members:</b>	None
<b>Chairperson:</b>	Councillor Mr David Harman
<b>Vice-chairperson:</b>	Councillor Ms Sarah Slack
<b>Members Register:</b>	A physical Members Register is in place and maintained at the Council's Office. A hyperlink to the redacted Member's Register entry is available from the Councillors; profiles page on the Council's official website
<b>Head of Electorate:</b>	13,492 (Thirteen thousand, four-hundred and ninety-two) 01.04.25
<b>Current precept:</b>	£1,817,641 for the 2025-26 financial year.
<b>External Auditor's report:</b>	FY2024-25 External Auditor's opinion received on the 24 <sup>th</sup> of September 2025: 'Qualified.'
<b>Official website:</b>	The Council maintains a free to access website on a secure server, published at <a href="https://www.newbury.gov.uk">https://www.newbury.gov.uk</a>

## 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 amended Financial Regulations were last Reviewed and Readopted during the 26<sup>th</sup> of January 2026 during the Ordinary meeting of the Full Council under Minute reference FC/100/2025 of that meeting;
-  Noted that the Council's Standing Orders were last Reviewed and Readopted at the 21<sup>st</sup> of October 2024 Ordinary meeting of the Full Council. We have noted that the Standing Orders were due for review in October 2025 but that this has not taken place.;
-  Completed our review of the minutes of Full Council and its Committees (excluding Planning) for FY2025-26 to the 31<sup>st</sup> of March 2026 ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist, noting that the Minutes continue to be of a generally good quality. We have made a best practice recommendation;
-  Noted that the Council has adopted the Terms of Reference and Delegated Authority for its Committees, and its Working Groups;
-  Noted that, the Council received a qualified External Auditor's (PKF Littlejohn) Opinion for the 2024-25 financial year;
-  Noted that the Notice of Conclusion of Audit and the External Auditor's certificate and report is published on the Council's official website at <https://www.newbury.gov.uk/the-council/key-documents/finance/> as at the 31<sup>st</sup> of March 2026;
-  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. We have noted that in response to the formal recommendation we made in our previous report that the Town Council's Chief Executive Officer is in the process of developing this portfolio;
-  We note that the Council maintains a formal Members Register of Interests which is held in the Town Council's offices. A hyperlink to a redacted electronic copy of the current Members Register is available on the Council's official website, published at: <https://www.newbury.gov.uk/media/ffpzi4q/all-cllrs-redcted-register-of-intrest.pdf>;
-  Noted that the Council maintains a website which at the 29<sup>th</sup> of April 2026 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; and,
-  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 was no Cyber Security or resilience strategy in place currently; a 'Best Practice' recommendation was made in this regard, in the Q1 interim internal audit report. This matter is now reviewed under the new AGAR Internal Control Objective 'O': "The authority has complied with laws, regulations & proper practices relating to digital and data compliance."

### **Conclusion: Enhanced review of Corporate Governance**

**Year-end: There are no matters arising from this area of review warranting formal comment or recommendation.**

**Outcome - Corporate Governance**

**Substantial Assurance**

## 7. Annual Independent Internal Audit

### Internal control objective 'A'








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

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


#### Finance systems

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

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

-  Noted that the Rialtas performed the year-end close down with the Responsible Finance Officer for the 2024-25 financial year;
-  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 continues to be exemplary;
-  Noted that VAT has been properly recorded in all cases examined;
-  Noted that the Council is Registered for VAT and submits quarterly VAT Returns. We have checked and verified the:
  - Q4 FY2025-26 VAT Reclaim in the amount of £88,838.81, which was submitted to HMRC on the 09<sup>th</sup> of April 2026 at 11:42;
  - Q3 FY2025-26 VAT Reclaim in the amount of £81,880.53, which was received to bank on the 12<sup>th</sup> of January 2026;
  - Q2 FY2025-26 VAT Reclaim in the amount of £43,788.88, which was received to bank on the 09<sup>th</sup> of October 2025;
  - Q1 FY2025-26 VAT Reclaim in the amount of £50,588.90, which was received to bank on the 11<sup>th</sup> of July 2025; and,
  - Q4 FY2024-25 VAT Reclaim in the amount of £48,128.59, which was received to bank on the 16<sup>th</sup> of April 2025.
-  Noted that Awards of Grant Aid which had been made during the 2025-26 financial year were made under the General Power of Competence;
-  Noted that formal segregation of duties are in place vis a vis the operation of the Rialtas Omega system with day to day operations undertaken by the Senior Accounts Officer and the new Finance Apprentice, month end checks and duties are undertaken by the Responsible Finance Officer, and separate internal checking and verification is undertaken by a nominated Council

member on a monthly basis. Finally, the positions of Chief Officer and Responsible Finance Officer are held by different persons; and,

 Checked and verified all transactions recorded in the Rialtas Omega Cashbook 1: Handelsbanken current account and Cashbook 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:

- Q4 Year-end Audit March 2026
- Q3 Interim Audit October and December 2025
- Q2 Interim Audit July and September 2025
- Q1 Interim April and June 2025

All 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.

### **Investments and Loans**

The Clerk & RFO has certified that during the 2025-26 financial year from the 01<sup>st</sup> of April 2025 to the 31<sup>st</sup> of March 2026 the Council held no loans owed either by it, or to it.

### **Credit & Debit cards**

We have noted that the Council held twelve debit cards during the 2025-26 financial year to the 31<sup>st</sup> of March 2026. Each card has a transaction limit associated with it and its security is the responsibility of the holder.

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

### **Conclusion: Internal Control Objective 'A'**

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**









**Outcome - Internal Control Objective 'A'**

**Substantial Assurance**

## Internal control objective 'B'

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

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

-  Conducted 100% transaction testing including all inter-bank transfers for the 2025-26 financial year from the months of April, June, July, September, October and December 2025 and March 2026 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 from the 1<sup>st</sup> of April 2025 to the 31<sup>st</sup> of March 2026 as recorded in the Council's Approved and Published Minutes, with no matters arising.
-  Noted that a Purchase Order system is in place with internal controls working in practice;
-  Conducted a review of payments with the criteria of selecting every non-payroll related payment in excess of £3,000 and every 35<sup>th</sup> non-payroll related payment, irrespective of value, as recorded in Rialtas Omega Purchase Ledger during the 2025-26 financial year from the 01<sup>st</sup> of April 2025 to the 31<sup>st</sup> of March 2026, ensuring compliance with the Council's currently adopted Financial Regulations and the requirements of the Smaller Authorities Proper Practices Panel; Practitioners Guide 2025. During the year-end audit, we have checked and verified an additional 25 payment documents representing the period of the 1<sup>st</sup> of January to the 31<sup>st</sup> of March 2026 with a total value in the amount of £449,382.16 with no matters arising. The total sample for the period of the 1<sup>st</sup> of April 2025 to the 31<sup>st</sup> of March 2026 contains 95 non-payroll related payments with a value of £1,319,020.26 and represents 56% of all non-payroll related payments made by the Council. All payments examined were fully compliant with the Council's Financial regulations, had been correctly coded and authorised for payment: no matters arising;
-  Noted that VAT had been correctly coded in all instances examined;
-  Checked and verified the submission of the Q4 year-end VAT return, ensuring that the totals recorded in the Nominal Ledger VAT Control Account number '105' remain in balance with no matters arising; and,
-  Finally, in this area of Review we have discussed the Council's approach to mitigating the risk of the increasing levels of fraud being perpetrated against public authorities with the Finance & Corporate Services Manager in terms of illegitimate contracts and invoices being raised.

## Conclusion and recommendation: Internal Control Objective 'B'

**The Council's approach to Governance and Compliance in all aspects of procurement and payments authorisation is robust. However, there is always more that can be achieved due to the ever increasing sophistication of frauds that are being perpetrated against public authorities. We have noted a significant uptick in fraudulent invoices and illegitimate work contracts being raised against Councils in England and Wales over recent years posing a significant threat both in terms of potential financial loss if an illegitimate approach is not identified but also in terms of the time and unpleasantness of staff members having to deal with sometimes aggressive individuals who are illegitimately chasing payments.**

### **18) Best Practice Recommendation – Fraud prevention**

As stated, the Council already demonstrates robust procurement protocols. These could be strengthened by implementing a 'No PO – No Pay' Policy and Approved Suppliers policy which is clearly communicated via the Council's official website under a dedicated 'How we do business' or procurement section:

- a) The Council should create a new section on its official website on how to do business with the Council which details the criteria that any prospective suppliers would need to meet to do business with the Council;
- b) The Finance & Corporate Services Manager should develop criteria for suppliers to achieve 'Approved Suppliers' status. This does not indicate any level of preference, rather the basis requirements for any supplier to work with the Council, i.e., Minimum number of year's trading history, a number of Business References, Appropriate Insurance etc., to be Approved by Members prior to implementation.
- c) All procurements in excess of £500.00 to be advertised on the procurement section of the Website and when the procurement has been completed and the contract awarded, that detail is recorded against the request for quotation.

The above steps will not only provide an additional layer of protection from fraud for the Council, but it also has the effect of making the Council's operations more transparent to the electorate demonstrating how the Council is achieving best value for the money raised from the Precept. It also provides an opportunity for the Council to forge better working relationships with its suppliers as it can request suppliers to support various Council initiatives for youth work for example.

**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 a 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. A formal recommendation in this regard was made during the Q1 interim internal audit which has now been addressed;

### 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 01<sup>st</sup> of September 2024 on the 31<sup>st</sup> 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, which should be kept in mind at all times, and have made a formal recommendation in this regard;



Noted that the Council maintains Motor Insurance Cover under a separate Zurich Municipal Policy, number YLL-2720876853 with the period of cover running from the 01<sup>st</sup> of November 2024 to the 31<sup>st</sup> 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. Firth Road – RG14 6DP

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

### 10. Hamilton Court - RG14 7UH

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

### 11. Skylings – RG14 2BB

(All ages): Single MUGA ball games area.

### 12. St George's Avenue - RG14 5NY

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

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






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

### 14. Victoria Park (skatepark) – RG14 1EH

Concrete skatepark, steel half pipe.

### **15. Walton Way – RG14 2LL**

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

-  Noted, during the Q1 interim internal audit that there was 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 the Parks & Open Space Officer;
-  The Annual Independent Playground Inspections are conducted by The Play Inspection Company; and,
-  We are advised that all Playground Inspection reports, both internal and independent, are retained for the mandated statutory period of 21 years (18 + 3 years).

### **Conclusion: Internal control objective 'C'**

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**



**Outcome - Internal Control Objective 'C'**

**Substantial Assurance**

## Internal control objective 'D'

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

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

-  Noted from our review of the Council's Minutes that Members review the current year Budget Vs. Actual expenditure on a quarterly basis at the Policy & Resources Committee level using a report produced from the Council's Rialtas Omega Accounting system by the RFO;
-  Noted that the RFO actively monitors all budget lines which exceed budgeted expenditure +/- 15% variance, in compliance with the currently adopted Financial Regulations;

### Noted the Cash at bank as at 31<sup>st</sup> March 2026

Handelsbanken Current Account	£21,410.20
Handelsbanken Instant Access Account	£288,411.04
CCLA PSDF Account	£580,768.36
Fixed Term Interest Accounts	£300,000.00
Total	£1,190,589.60

## Conclusion: Internal control objective 'D'

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

## Outcome - Internal Control Objective 'D'




**Substantial assurance**

## Internal control objective 'E'

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

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

To meet the above objectives, we have: -

-  Noted that the Council reviewed and Approved its fees and charges for the 2026-27 financial year during the 19<sup>th</sup> of January 2026 meeting of the Policy & Resources Committee under Minute reference 178 of that meeting;
-  Noted that the Council reviewed and Approved its fees and charges for the 2025-26 financial year during the 20<sup>th</sup> of January 2025 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 continued 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 has received 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 31<sup>st</sup> of March 2026 has been received in the amount of £60,242.48.

### Grants & Donations

The Council has received total Grants & Donations in the amount of £26,649.40 to the 31<sup>st</sup> of March 2026:

- 1120 AAT Apprenticeship Dfe Grant £500.00
- 1121 Heritage Grants £720.00
- 1122 Miscellaneous Grants £742.40
- 1123 Changing Places Grant £20,000.00
- 1124 Donations £700.00
- 1392 Duck feeder donations £702.00
- 1393 Cemeteries donations £420.00
- 1600 Britain / Newbury in Bloom £400.00
- 1995 Street Furniture donations £1,265.00
- 1999 Armed Forces Day Grant £1,200.00




**Victoria Park Income**

The Council has received total income in relation to facilities at Victoria Park in the amount of £20,582 to the 31<sup>st</sup> of March 2026:

- 1355 Pitches £304.00
- 1360 Tennis Court Income £6,600.00
- 1380 Bowling Club £900.00
- 1390 Victoria Park Hire Income £7,623.00
- 1391 Mini-Golf Income £5,155.00

**Cemetery income – Shaw Cemetery**

The Council has received total Cemetery income in the amount of £46,813.90 to the 31<sup>st</sup> of March 2026 including the purchase of Exclusive Rights of Burial, Transfer of Burial Rights, Interments and Memorials.

-  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 31<sup>st</sup> of March with a balance of £1,439.71 outstanding at that date;
-  We have reviewed the invoicing process and procedures for Political parties when hiring rooms from the Council noting that VAT has been correctly applied to sales invoices; and,
-  We have reviewed the invoicing process and procedures for Charities hiring rooms noting that VAT should not be applied when the purpose of the room hire is in line with the Charity's Constitution and fund raising purposes. We take this opportunity to remind the RFO that when third parties hire a room to raise funds for a Charity VAT should be applied as normal.

**Conclusion: Internal control objective 'E'**

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

**Outcome - Internal Control Objective 'E'**

**Substantial Assurance**

### **Internal control objective 'F'**

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

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

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

### **Conclusion: Internal control objective 'F'**

**Year-end: There were no matters arising from 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 PAYE and NI contributions, together with meeting the requirements of the LGPS. To meet the above objectives, we have: -

-  Noted that as at the 31<sup>st</sup> of March 2026 the Council employed fifteen 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 01<sup>st</sup> of April 2025 to the 31<sup>st</sup> of March 2026 with no matters arising;
-  Conducted a detailed review of the individual salary payments for June, September and December 2025 and March 2026;
-  Checked and verified that the PAYE and NI deductions had been properly and promptly paid to HMRC to the 31<sup>st</sup> of March 2026;
-  Noted that the Council is enrolled in the Royal County of Berkshire Pension Fund;
-  Checked and verified that the Pensions contributions had been properly and promptly paid to the Royal County of Berkshire Pension Fund to the 31<sup>st</sup> of March 2026
-  Checked and verified that the Net Salary, PAYE & NI deductions, other Statutory deductions and Pensions contributions have been correctly recorded in the Rialtas Omega Cashbook to the 31<sup>st</sup> of March 2026;
-  Checked & verified that only direct salary costs and corresponding deductions appear in Box 4 'Staff Costs' for the 2025-26 financial year to the 31<sup>st</sup> of March 2026; and,
-  Checked & verified the year-end payroll reports had been properly submitted to HMRC with no matters arising.

### Conclusion: Internal control objective 'G'

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

### 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 have noted that the Finance & Corporate Services Manager has undertaken significant work to undertake a systemic review the Fixed Asset Register during the 2026-27 financial year with the register now being managed in a bespoke software package during the 2026-27 financial year. The Register records the following information as at the 31<sup>st</sup> of March 2026:

### Newbury Town Council Fixed Asset Register (FAR)

Opening FAR value 01.04.25	£6,426,481
Net in-year disposals	£ 209,597
Net in-year acquisitions	£ 674,394
Closing FAR value 31.03.26	£6,891,278

We have checked and verified the disclosed Fixed Asset Register value as at the 31<sup>st</sup> of March 2026 in the amount of £6,891,278.

### Conclusion: Internal control objective 'H'

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

### 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:

-  Noted that there is clear evidence recorded in the Council's Rialtas Accounting system that the Senior Accounts 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 30<sup>th</sup> of April, 30<sup>th</sup> of June, 30<sup>th</sup> of September, 31<sup>st</sup> of October and 31<sup>st</sup> of December 2025 and March 2026;
-  Noted that the reconciliations and corresponding bank statements are subject to scrutiny by a nominated member of the Audit Working Group; and,
-  There is clear evidence contained within our Review of Minutes of the Full Council and its Standing Committees, that bank reconciliations are subject to further Scrutiny by a Member of the Audit Working Group, monthly, and Approval by the Policy & Resources Committee on a quarterly basis.

### Conclusion: Internal control objective 'I'

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

### Outcome - Internal Control Objective 'I'

**Substantial Assurance**

## Internal control objective ‘J’

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

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

To meet these objectives, we have:



















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

We have checked and verified the contents of the Council’s Rialtas Omega cashbooks, Sales and Purchase Day Books, Nominal Ledger and Trial balance as at the 31<sup>st</sup> of March 2026, and consider that the full year’s transactions have been accurately and properly recorded.

We have checked and verified the disclosed year-end Creditors and Debtors, Accruals, Prepayments and the VAT Control account with no matters arising.

Rialtas Omega has been used to manage the following working records, which have all been checked and verified from the 01<sup>st</sup> of April 2025 to the 31<sup>st</sup> of March 2026 with reference to prime documentation:

### Rialtas Omega Accounting system reports FY2025-26

 Cashbooks 1 & 4	 Closing Trial Balance
 Monthly Bank Reconciliations	 Nominal Ledger report
 Income & Expenditure Account	 Profit & Loss Account
 Sales Ledger Day Book	 Statutory I&E report
 Purchase Ledger Day Book	 Statutory Balance Sheet
 Q1, Q2, Q3 & Q4 VAT Returns	 Reserves reconciliation
 Journal Review report FY2025-26	 Cash & Investment reconciliation
 Earmarked Reserves report	 Annual Return (summary)
 Opening Trial Balance	 Annual Return (detailed with variance)

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 01<sup>st</sup> to the 30<sup>th</sup> of April 2025, the 01<sup>st</sup> to the 30<sup>th</sup> of June 2025 and the 01<sup>st</sup> to the 30<sup>th</sup> of September 2025 and the 01<sup>st</sup> to the 31<sup>st</sup> of December and the 01<sup>st</sup> of March to the 31<sup>st</sup> of March 2026 with reference to supporting prime documentation with only one matter arising during the Q3 Interim audit which has been resolved.

Finally, in this area of review, we have checked and verified the Trial Balance as at the 31<sup>st</sup> of March 2026, ensuring that the system remained balance and we have checked and verified the Accounting Statements with no matters arising.

**Conclusion: Internal control objective 'J'**

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

**Outcome - Internal Control Objective 'J'**

**Substantial Assurance**

### Internal control objective 'K'

If the authority certified itself as exempt from a limited assurance review in 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: Internal control objective 'K'

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

### Outcome - Internal Control Objective 'K'










**Not Applicable**

## Internal control objective ‘L’

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

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

To meet the above objectives, we have:

-  Noted that the Council maintains its official website, which is hosted on a JSEC Compliant server, which is required of all public authorities utilising government specific domains, published under the domain <https://newbury.gov.uk/> ;
-  Noted that the website 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 it can prove difficult to navigate when seeking specific information;
-  Noted that the Council’s currently adopted Standing Orders and Financial Regulations on its website along with its adopted Policies and Procedures;
-  Noted that the Council publishes the Agenda and Minutes of its Full Council and Standing Committee meetings on its website with an archive of the prior year Minutes & Agenda on its website;
-  Noted that 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;
-  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; and,
-  Noted that website contains contact information for a variety of service requirements.

### Conclusion: Internal control objective ‘L’

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

### Outcome - Internal Control Objective ‘L’








**Adequate Assurance:**

### Internal control objective 'M'

The authority, during the previous year (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.

To meet the above objectives, we have:

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

### Conclusion: Internal control objective 'M'

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

### 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.

To meet the above objectives, we have:

-  Noted that the Council received the External Auditor's report and certificate from PKF Littlejohn LLP, in respect of the 2024-25 financial year, on the 30<sup>th</sup> of September 2025;
-  Noted that the Council received a 'qualified' External Audit opinion in that:
  - ***"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 which were brought to the attention of the Council were:

- ***"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."***
-  Noted that the Notice of Conclusion of audit was published on the Council's Noticeboards and its official website where it remained publicly accessible on the 15<sup>th</sup> of October 2025: [Newbury Town Council](#);
-  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](#); 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: Internal control objective 'N'

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

### Outcome - Internal Control Objective 'N'



**Substantial Assurance**





## Internal control objective 'O'

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

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

To meet the above objectives, we have:

-  Noted that the Council's official Website is not currently compliant with the Current Accessibility Legislation WCAG 2.2AA (5<sup>th</sup> of October 2023). The current notice states that it is partially compliant with the previous standard WCAG 2.1A
-  Noted that the Council is registered as a Data Registrant with the Information Commissioner's Office (ICO), Registration Reference Z227759X;
-  Noted that the Chief Officer is the Council's nominated Data Protection Officer;
-  Noted that the council has adopted the ICO Model Publication Scheme for public authorities, which is now mandatorily required;
-  Noted that the Council has published its Freedom of Information (FoI) policy on its official website with a web form to make FoI requests easy for members of the public to submit;
-  Noted that all Members are issued with council e-mail addresses for exclusive use on Council business. Councillor email-addresses are published under each Councillor's profile section on the Council's official website;
-  Noted that Officers, Members and staff have been provided with GDPR training during the 2025-26 financial year and we are advised by the Chief Officer that GDPR and Cyber Security Training will be provided on an annual basis to ensure that the Council's team are made aware of updates in this area;
-  Noted that the Council has a Data Privacy Notice including Data Processing information which is published on the Council's official website. The Chief Officer is in the process of developing a suite of GDPR Documentation;
-  Noted that the Council is scheduled to conduct a Data Impact assessment during the 2026-27 financial year but has not done so in 2025-26;
-  Noted that the Council had received two FOI requests during the 2025-26 financial year. Both requests were satisfied within 20 days in compliance with the Council's Service Level Agreement and statutory requirements;
-  Noted that the Council has a significant IT footprint with desktop and laptop computers and other mobile devices. The IT/IS services are managed by the Council's IT supplier.

-  Noted that the Council will be working towards IASME Cyber Essentials Security certification during the 2026-27 financial year;
-  The Council utilises Microsoft Office 365 CoPilot and related products for its day to day use;
-  Noted that the Parish Council has appropriate cyber security protocols in place; and,
-  Noted that the Council's documents are backed up using Axcient Cloud Backup, which backs up all Microsoft 365 data including all mailboxes, SharePoint sites and teams.

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

We are advised that the following matters will be addressed during the 2026-27 financial year, therefore we have made no recommendations in this regard:

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

#### **Conclusion: Internal control objective '0'**

**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

**Outcome - Internal Control Objective '0'**



**Adequate Assurance**

## Internal control objective 'P'

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

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

The Finance & Corporate Services Manager advises as follows:

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

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

## Conclusion: Internal control objective 'P'

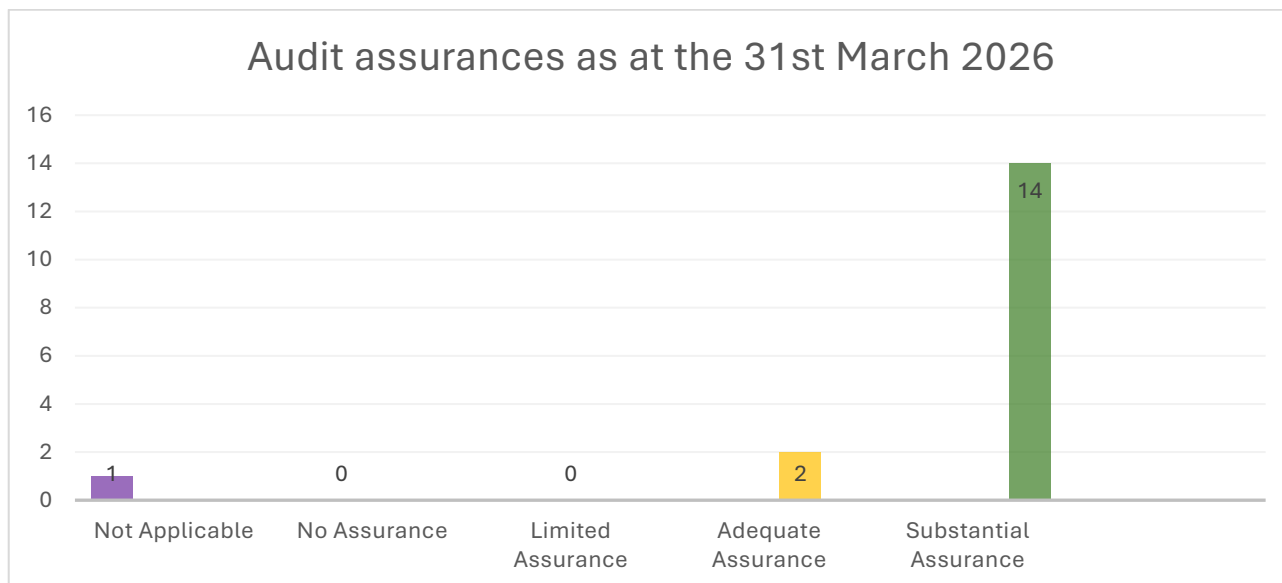
**Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.**

## Outcome - Internal Control Objective 'P'

**Substantial Assurance**

## 8. Audit Assurance Review

During the year-end and three quarterly interim internal audits for the 2025-26 financial year covering the period of the 01<sup>st</sup> of April to the 31<sup>st</sup> March, we have undertaken 2,011 separate audit tests, providing assurances in the seventeen areas of review which correspond to an enhanced review of Corporate Governance and the sixteen Internal Control objectives contained within the AGAR: Annual Internal Audit Report (including the new Assertion 10, Internal Control Objective ‘O’ 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.
- Not Applicable:** The Council does not utilise the process which is audited under this control objective. Therefore, a finding of ‘not applicable’ will be recorded.

## 9. FY2025-26 Action Plan Recommendations

### Year-end Q4 Conclusion & Recommendations

#### Internal control objective 'B' – Best Practice recommendations

##### 18) Best Practice Recommendation – Fraud prevention

The Council's approach to Governance and Compliance in all aspects of procurement and payments authorisation is robust. However, there is always more that can be achieved due to the ever increasing sophistication of frauds that are being perpetrated against public authorities. We have noted a significant uptick in fraudulent invoices and illegitimate work contracts being raised against Councils in England and Wales over recent years posing a significant threat both in terms of potential financial loss if an illegitimate approach is not identified but also in terms of the time and unpleasantness of staff members having to deal with sometimes aggressive individuals who are illegitimately chasing payments.

**R18.** As stated, the Council already demonstrates robust procurement protocols. These could be strengthened by implementing a 'No PO – No Pay' Policy and Approved Suppliers policy which is clearly communicated via the Council's official website under a dedicated 'How we do business' or procurement section:

a) The Council should create a new section on its official website on how to do business with the Council which details the criteria that any prospective suppliers would need to meet to do business with the Council;

b) The Finance & Corporate Services Manager should develop criteria for suppliers to achieve 'Approved Suppliers' status. This does not indicate any level of preference, rather the basis requirements for any supplier to work with the Council, i.e., Minimum number of year's trading history, a number of Business References, Appropriate Insurance etc., to be Approved by Members prior to implementation.

c) All procurements in excess of £500.00 to be advertised on the procurement section of the Website and when the procurement has been completed and the contract awarded, that detail is recorded against the request for quotation.

The above steps will not only provide an additional layer of protection from fraud for the Council, but it also has the effect of making the Council's operations more transparent to the electorate demonstrating how the Council is achieving best value for the money raised from the Precept. It also provides an opportunity for the Council to forge better working relationships with its suppliers as it can request suppliers to support various Council initiatives for youth work for example.

### Q3 Conclusions & Recommendations

#### Corporate Governance – Formal recommendation

##### 16) Formal recommendation – Minutes

We have noted that the Minutes are of an overall high quality. However, we take this opportunity to remind the Chief Executive Officer that as the Minutes of the Town Council and its Standing Committees form the legal record of all the Council's business it is a requirement that when the Approved Minutes are published on the Council's website that all Appendices referred to in those Minutes (except in the instance of a Confidential report) are also published.

We note that the required appendices are properly published with the Full Town Council and Standing Committee Agendas.

**R16.** The Chief Officer should ensure that all Appendices referred to in the Approved and published Minutes of the Council and its Standing Committees (with the exception of Confidential Reports) are published on the Council's website. **NOTED.**

### Q3 Conclusion & Recommendation

#### Internal control objective 'B' – Best Practice recommendations

##### R17) Best practice recommendation – Procurement

A Summary Sheet for each significant procurement (in excess of £500.00) can prove invaluable when preparing for future developments in the procurement process and transparency in this regard.

**R17.** The RFO and Chief Officer should Consider producing a Summary Sheet for each significant procurement to be used as a supporting document index. This can provide invaluable support for finance staff and for the purposes of Internal and External audit. **NOTED.**

## Q2 Conclusions & Recommendation

### Internal control objective 'B' – Formal & Best Practice recommendations

#### 15) Best practice recommendation – Procurement

Today with public finances becoming increasingly squeezed it is imperative for all Town Councils to demonstrate a fully transparent and impartial procurement policy for several key reasons:

**Accountability and Trust:** Ensuring that public money is spent responsibly and helps maintain community trust by showing decisions are made fairly, not based on favouritism and without conflicts of interest.

**Legal Compliance:** Councils must follow public procurement regulations and demonstrate value for money. Transparent processes protect against legal challenges and potential accusations of corruption or misuse of funds.

**Best Value:** Impartial competitive tendering encourages multiple suppliers to bid, which typically results in better quality services and more competitive pricing for taxpayers.

**Fairness to Suppliers:** Giving all qualified businesses an equal opportunity to compete for contracts, supporting local economic development and preventing monopolies.

Would you like more specific information about implementing procurement policies or the legal requirements for councils in a particular jurisdiction?

**R15.** The RFO and Chief Officer should develop a formal Policy for the management of all competitive quotations and tenders. Which stipulates how such procurements are to be managed by the Council alongside the currently adopted Standing Orders and Financial Regulations. We recommend that a structured approach by value is utilised and have provided the RFO templated documentation for consideration and review. **IMPLEMENTATION IN PROGRESS**

## Q1 Conclusions & 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 Councils 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'.

- 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. **NOTED & CONSIDERED**

#### 2) Formal Recommendation – Confidential Minutes

We have noted the Council's use of 'Confidential Minutes' during our Review of Minutes to the 30<sup>th</sup> 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. **IMPLEMENTED**

### **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.

**R3.** We suggest that the Council discontinues the use of ‘Substitution’. **NOTED & CONSIDERED**

### **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.

**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. **IMPLEMENTATION IN PROGRESS**

**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.

**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. **IMPLEMENTATION IN PROGRESS**

**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.

- 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 England & Wales in the near future. **IMPLEMENTATION IN PROGRESS**

#### 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 30<sup>th</sup> 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 of 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.**

- 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 placed with one financial institution. **NOTED & CONSIDERED**

- R7.2** The RFO should review the Treasury policy and ensure that this is brought up to date in light of any decisions made in recommendation 8.1 above. **IMPLEMENTATION IN PROGRESS**

##### 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.**

- 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. **IMPLEMENTATION IN PROGRESS**

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

#### 9) Formal recommendation - Review & Maintenance of Risk Registers

We have noted that the Council 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>

**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. **NOTED & CONSIDERED**

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. **NOTED**

#### **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. **IMPLEMENTATION IN PROGRESS**

#### **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. **IMPLEMENTATION IN PROGRESS**

### 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. **NOTED & CONSIDERED**

### 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. **NOTED & CONSIDERED**




### 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 segue for the Council and members of the electorate due to its confused design and dated architecture.

There is no need for an extensive and expensive redesign, however, there are many organisations which offer templated design packages exclusively for councils.

We 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 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. **REVIEW IN PROGRESS – WORK TO BE UNDERTAKEN IN FY2026-27**

-o000o-

## 10. Confirmation of independence and Quality Assurance



During the 2025-26 financial year to the 31<sup>st</sup> of March, 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 Q4 year-end internal audit for the 2025-26 financial year, conducted onsite on Wednesday the 29<sup>th</sup> of April, was carried out in accordance with Newbury Town Council's needs and planned coverage as reviewed with the Finance & Corporate Services Manager, 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 & Q2 Interim 2025-26 (Actual %)		Q3 & Q4 YE 2025-26 (Actual %)
Internal Audit plan delivered	57%		100%
Positive customer responses to quality appraisal questionnaire (YE)			TBC
Compliant with the Public Sector Internal Audit Standards	Y		Y

## 12. Acknowledgements

In concluding 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, the Senior Accounts Officer Margaret Gore and the other Officers

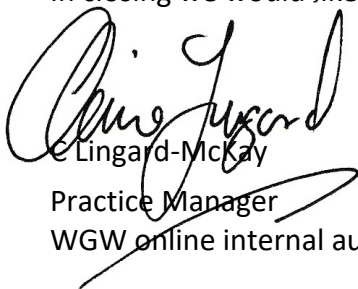
of the Council for their assistance in performing the four quarterly independent internal audits for the 2025-26 financial year. We are grateful both for the rapidity of response and for the content and quality of the documentation and the responses that have been supplied to our requests for information.

We have made a single best practice recommendation for improvement as a result of the Q4 year-end internal audit for 2025-26. This recommendation is contained in the main body of the report and in the appended action plan for the 2025-26 financial year.

We have also reviewed the progress which has been made against the two best practice recommendations which were made during the Q3 internal audit with the Finance & Corporate Services Manager, and this is recorded in the Council's response in Section 9 of this report: FY2025-26 Action Plan.

We now ask that the Clerk, Finance Manager & Corporate Services Manager, 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.

In closing we would like to thank the Council for the



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.***

## Internal Audit Recommendations 2025/26

Quarter	Ref	Formal / Best Practice	Recommendation	Progress	Outcome
1	R1	Best Practice	<b>Financial Regulations</b> Review Financial Regulations and consider separating into Financial Regulations and Financial Procedures.	Reviewed and Closed	<b>Considered by the Audit Working Group &amp; Policy &amp; Resources Committee (P&amp;R), mins 143 – 13/10/2025.</b> <b>Approved by Full Council, mins 60 - 20/10/2025</b> That one document be retained. This to keep the regulations and procedures in one place and avoid duplication across documents. Cross referencing with the Model regulations / Newbury Town Council decision has been added to support the annual review of the Regulations. These references to be retained.
1	R2	Formal	<b>Confidential Matters</b> To consider utilising Confidential and Privilege reports as Appendices to Minutes to record the detail of all confidential matters in full compliance with Statute.	Reviewed and Closed	<b>Considered by P&amp;R, mins 145 – 13/10/2025.</b> <b>Approved by Full Council, mins 60 – 20/10/2025.</b> Implemented, as recommended.
1	R3	Formal	<b>Councillor Substitution</b> It is our opinion that ‘Substitution’ of Members may only be used at the Principal Authority level and not by Town and Parish Councils. We suggest that the Council discontinues the use of ‘Substitution’	In progress (CEO)	<b>Considered by P&amp;R, mins 144 – 13/10/2025.</b> <b>Approved by Full Council, mins 60 – 20/10/2025.</b> Substitution forms part of NALC Model Standing Orders (4.d.v.) The CEO to provide P&R with additional information from NALC and SLCC to support Council discussion / decision. <b>P&amp;R, mins 200 – 27/04/2026.</b> The CEO’s paper to be taken to Full Council 06/05/2026, with the recommendation that Full Council agree a small Working Group to consider a recommendation with implementation detail, reporting to Full Council before end June 2026. <b>Full council, mins 19 – 06/05/2026.</b> Strategy Working Group to review and make recommendations.
1	R4	Formal	<b>Council Policies</b> To expand the Council’s portfolio of Policy documents, to meet current and ongoing requirements. Suggestions: 1) GDPR Policies 2) Privacy Policy	In progress (CEO)	<b>Considered by P&amp;R, mins 158 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025.</b> The P&R Committee agreed it needed more time to consider policies in greater detail prior to their adoption.

			<ul style="list-style-type: none"> <li>3) Burials Policy</li> <li>4) Transfer of Exclusive right of Burial Policy</li> <li>5) Shallow Graves Policy</li> <li>6) Memorial Testing Policy</li> <li>7) Memorial Policy</li> <li>8) Cemetery Rules &amp; Regulations Policy</li> <li>9) Grant Aid Policy</li> <li>10) Vexatious Complainant Policy</li> <li>11) Allotment Rules &amp; Regulations Policy</li> <li>12) Complaints Procedure</li> <li>13) Biodiversity Policy</li> <li>14) Terms of Conditions of Hire</li> <li>15) Safeguarding Vulnerable People &amp; Children Policy</li> <li>16) Modern Slavery Act</li> <li>17) Anti Money laundering policy</li> <li>18) Social Media &amp; Electronic Communication Policy</li> </ul>		<p>Two members to be allocated to each policy by the CEO, for the purposes of consultation. Members to be from the P&amp;R Committee and its regular Substitutes, excluding The Mayor. These allocations to include:</p> <ul style="list-style-type: none"> <li>a. Equality, Diversity &amp; Inclusion – Councillor Elizabeth O’Keeffe</li> <li>b. Information Technology – Councillors Meg Thomas and Vaughan Miller</li> <li>c. Privacy Policy – Councillor Andy Moore.</li> </ul> <p>Other allocations to be at the CEO’s discretion.</p>
1	R5	Formal	<p><b>GDPR Policies &amp; Procedures</b></p> <p>We strongly encourage the CEO 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 CEO to ensure that all council documentation, either electronic or had copy is secured and maintained appropriately and for the correct period of time.</p>	In progress (CEO)	<p><b>Considered by P&amp;R, mins 158 – 13/10/2025</b></p> <p><b>Approved by Full Council, mins 60 – 20/10/2025</b></p> <p>As R4</p>
1	R6	Best Practice	<p><b>Cyber Essentials Certification</b></p> <p>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 England &amp; Wales in the near future.</p>	In progress (RFO)	<p><b>Considered by P&amp;R, mins 148 – 13/10/2025</b></p> <p><b>Approved by Full Council, mins 60 – 20/10/2025</b></p> <p>To work towards Cyber Essentials.</p> <p>Update: Discussion and quotation from IT support provider. Council set finance aside in an Ear Marked Reserve.</p>

1	R7.1	Formal	<b>Banking</b> 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 placed with one financial institution.	Closed / Annual Review	<b>Considered by P&amp;R mins 146 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> P&R discussed the pros and cons for banking diversification and resolved to recommend to Full Council not to diversify further at the present time, but to keep under annual review as part of the Council's Treasury Policy i.e. annually. Full Council agreed.
1	R7.2	Formal	<b>Banking – Treasury Policy</b> The RFO should review the Treasury policy and ensure that this is brought up to date in light of any decisions made in recommendation R7.1	In progress (RFO)	<b>Considered by P&amp;R, mins 158 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> Council to review Treasury Policy and bring up to date in light of decisions made in R7.1.
1	R8	Best Practice	<b>Credit Card</b> 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.	In progress (RFO)	<b>Considered by P&amp;R mins 147 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> The RFO to investigate an NTC Credit Card, and subject to an appropriate card being identified (a credit card is not offered by the Council's bank), to apply for it, subject to consultation with the Chair of P&R. The management team to recommend protocols, card holders and card limits for Committee approval. Meanwhile, the RFO has discussed the safeguards with the bank, which are safer than many. We are assured in writing: "our debit cards require an additional verification step when used online, but should Fraud happen, we investigate each one and refund the funds if found the payment was made fraudulently. Newbury Town Council also has a daily spending limit on each of our cards (£100 to £1,500 Officer dependent)".
1	R9.1	Formal	<b>Risk Management</b> The CEO, RFO and Members should ensure that a reasonable and proportional approach is implemented in respect of all the Council's Risk Management requirements. A robust and proportionate framework should be developed.	Closed	<b>Considered by P&amp;R, mins 158 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> Addressed by CEO.
1	R9.2	Formal	<b>Strategic Risk Register</b> We take this opportunity to remind the CEO, RFO and Members that it is a statutory requirement to Review and	Closed	<b>Considered by P&amp;R, mins 158 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> Noted and practiced

			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		
1	R10	Formal	<b>Safeguarding Policies &amp; Procedures</b> The CEO must ensure that proper Safeguarding Policies and Procedures are implemented expediently and maintained thereafter.	In progress (CEO)	<b>Considered by P&amp;R, mins 158 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> Safeguarding Policy to be adopted Safeguarding Lead to be appointed Staff / Volunteers to be provided with Level 1 safeguarding training.
1	R11	Best Practice	<b>Playground &amp; Recreation area Risk Management Policy</b> The CEO 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.	In progress (CEO)	<b>Considered by P&amp;R, mins 158 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> To approve draft policy
1	R12	Best Practice	<b>Contracts of Employment</b> The CEO 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.	In progress (CEO)	<b>Considered by P&amp;R, mins 148 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> To consider in discussion with HR Provider and discuss with Staff Sub.
1	R13	Best Practice	<b>Fixed Asset Register</b> The CEO, 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	In progress (RFO)	<b>Considered by P&amp;R, mins 148 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> <b>Update</b> SharePoint and Rialtas Software being compared in consideration of needs of Council. Council budgeted to enable this to be moved forward in 2026/27.
1	R14	Best Practice	<b>Website Development</b> The CEO, RFO and Members should consider a reimplemention 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	In progress (CEO)	<b>Considered by P&amp;R, mins 148 – 13/10/2025</b> <b>Approved by Full Council, mins 60 – 20/10/2025</b> Information not logically organised, can be difficult to navigate Not compliant with current accessibility legislation

			a new website, and this could be achieved in a relatively cost effective and efficient manner.		Whilst finance information published, no 'Finance' tab and info cannot be identified without a search – addressed. Council has set budget aside in the 2026/27 budget for upgrade and to ensure compliance with Accessibility Legislation.
2	R15	Best Practice	<b>Procurement</b> The RFO and CEO should develop a formal Policy for the management of all competitive quotations and tenders. Which stipulates how such procurements are to be managed by the Council alongside the currently adopted Standing Orders and Financial Regulations. We recommend that a structured approach by value is utilised and have provided the RFO templated documentation for consideration and review.	In progress (RFO)	<b>Considered by P&amp;R – mins 172 – 19/01/2026.</b> <b>Approved by Full Council – mins 98 – 26/01/2026</b> Formal process within adopted Financial Regulations. To improve on this, Officers approved recommendations: Strengthening impartiality of procurement process for quotes over £3,000. Drafting procurement guidance to support Tenders over £30,000 inc. VAT.
3	R16	Formal	<b>Minutes</b> The Chief Officers should ensure that all Appendices referred to in the Approved and published Minutes of the Council and its Standing Committees (with the exception of Confidential Reports) are published on the Council's website.	To Implement & Close.	<b>Considered by P&amp;R – mins 006 – 08/06/2026</b> <b>P&amp;R recommendation to be discussed by Full Council – 22/06/2026.</b> The CEO or RFO to advise all officers that with immediate effect, where the detail of a meeting resolution is not written out in full within the minutes, but is summarised from the detail provided within the agenda papers, the detail must be included as an appendix to the minutes. In practice, the easiest way is likely by amending the agenda paper so it confirms the detail of the resolution (as opposed to the proposal for consideration). This applies to all Full Council, Committee and Sub-Committee meetings. E.g. Service Revenues agreed, Budget agreed, the Members, Chair and Deputy Chair for each Committee & Sub-Committee etc. The attached appendices must be approved and signed at the next meeting, as part of the minutes and published on the website. The only occasion where the appendix is not shared with the public or published, is where confidential and

					privileged. This must be clear in the minutes, so the public are aware the appendix exists.
3	R17	Best Practice	<p><b>Procurement</b></p> <p>The RFO and CEO should Consider producing a Summary Sheet for each significant procurement to be used as a supporting document index. This can provide invaluable support for finance staff and for the purposes of Internal and External audit. (Q4 renamed R17)</p>	In progress (RFO)	<p><b>Considered by P&amp;R, mins 194 – 27/04/2026.</b></p> <p><b>P&amp;R recommendation to be considered by Full council 22/06/26.</b></p> <p>To produce a summary sheet for significant procurement. E.g. To record comparative quotations centrally for each significant procurement, the value of which to be confirmed.</p>
4	R18	Best Practice	<p><b>Fraud Protection</b></p> <p>As stated, the Council already demonstrates robust procurement protocols. These could be strengthened by implementing a ‘No PO – No Pay’ Policy and Approved Suppliers policy which is clearly communicated via the Council’s official website under a dedicated ‘How we do businesses or procurement section:</p> <p>A) The Council should create a new section on its official website on how to do business with the Council which details the criteria that any prospective suppliers would need to meet to do business with the Council;</p> <p>B) The Finance &amp; Corporate Services Manager should develop criteria for suppliers to achieve ‘Approved Suppliers’ status. This does not indicate any level of preference, rather the basis requirements for any supplier to work with the Council, i.e., Minimum number of year’s trading history, a number of Business References, Appropriate Insurance etc., to be Approved by Members prior to implementation.</p> <p>C) All procurements in excess of £500.00 to be advertised on the procurement section of the Website and when the procurement has been completed and the contract awarded, that detail is recorded against the request for quotation.</p> <p>The above steps will not only provide an additional layer of protection from fraud for the Council, but it also has</p>	In progress (RFO)	<p><b>Considered by P&amp;R – mins 006 – 08/06/2026</b></p> <p><b>P&amp;R recommendation to be discussed by Full Council – 22/06/2026.</b></p> <p><u>Suggested ‘No PO – No Pay’ Policy</u></p> <p>The Finance Team will monitor when a PO is not written, investigate and consider the reasons. The RFO &amp; CEO will make recommendations for Audit Working Group consideration. With recommended amendments, if appropriate, to the Financial Recommendations to follow.</p> <p><u>How we procure – recommendations A – C.</u></p> <p>The RFO, with input from the CEO and officers who regularly procure goods and services, to, for P&amp;R consideration:</p> <ul style="list-style-type: none"> <li>• draft criteria for both ‘approved supplier’ and ‘preferred supplier’ status and associated policies.</li> <li>• recommend the level (most likely at a level above £500.00) where procurement will be advertised on the Council’s website (in addition to suppliers being directly approached for quotes).</li> <li>• Review and update NTC’s Procurement Policy and Financial Regulations accordingly.</li> </ul>

			the effect of making the Council's operations more transparent to the electorate demonstrating how the Council is achieving best value for the money raised from the Precept. It also provides an opportunity for the Council to forge better working relationships with its suppliers as it can request suppliers to support various Council initiatives for youth work for example.		
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# Annual Internal Audit Report 2025/26

EN Newbury Town Council

www.newbury.gov.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).  
 Date(s) internal audit undertaken: 06/05/2025, 14/11/2025, 28/02/2026  
 Name of person who carried out the internal audit: Claire Lingard McKay

Signature of person who carried out the internal audit: *[Signature]*  
 Internal Audit Practice Manager: Claire Lingard McKay  
 Date: 29.04.2026  
 www.wgwnline.org

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).  
 \*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<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 have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures <b>must</b> agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

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

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 2026” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: **Newbury Town Council**

County area (local councils and parish meetings only): **West Berkshire**

### Financial year ending 31 March 2026

Prepared by (Name and Role): **Liz Manship - RFO**

Date: **21/05/2026**

		£	£
<b>Balance per bank statements as at 31/3/2026:</b>			
Current Account	account 1	21,410.20	
Instant Access Account	account 2	288,411.04	
CCLA Account	account 3	580,768.36	
Fixed Term Interest Accounts	account 4	300,000.00	
		1,190,589.60	1,190,589.60
Petty cash float (if applicable)			0.00
Less: any unpresented cheques as at 31/3/2026 <b>(enter these as negative numbers)</b>			
None	None	0.00	0.00
Add: any un-banked cash as at 31/3/2026			
None	None	0.00	0.00
<b>Net balances as at 31/3/2026 (Box 8)</b>		<b>1,190,589.60</b>	

## Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Newbury Town Council

County area (local councils and parish meetings only):

West Berkshire

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
<b>Box 7: Balances carried forward</b>		
Deduct: Debtors (enter these as negative numbers)		
Debtors	(3,336.89)	
VAT Control	(88,838.81)	
	(92,175.70)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Prepayments	(20,000.30)	
Refundable Franking Machine Deposit	(300.00)	
	(20,300.30)	
<b>Total deductions</b>		(112,476.00)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	22,523.86	
Allotment Key Deposit	10,055.00	
Rent Deposits (Suites)	1,895.00	
Wedding Holding Deposits	166.66	
Accruals	5,909.00	
Changing Room Key Deposits	120.00	
	40,669.52	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Receipts in Advance	1,368.00	
Allotments Receipts in Advance	29,454.60	
	30,822.60	
<b>Total additions</b>		71,492.12
<b>Box 8: Total cash and short term investments</b>		<b>- 40,983.88</b>

## Explanation of variances – pro forma

Name of smaller authority: Newbury Town Council

County area (local councils and parish meetings only): West Berkshire

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	1,306,740	1,440,336				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,526,951	1,817,641	290,690	19.04%	YES		See attached
3 Total Other Receipts	395,236	314,634	-80,602	20.39%	YES		See attached
4 Staff Costs	620,571	722,634	102,063	16.45%	YES		See attached
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,168,020	1,618,404	450,384	38.56%	YES		See attached
7 Balances Carried Forward	1,440,336	1,231,573				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,461,175	1,190,590				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	6,426,481	6,891,278	464,797	7.23%	YES		See attached
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

2024-25 to 2025-26 - Precept Variance 19.04% Explained				
Cost Centres with Variance Over 15%	2024/25	2025/26	Variance (£)	Variance (%)
<b>Water</b>	21,643	27,234	5,591	25.83%
Water: Moved from 3-yr fixed term contract to new contract, at a time of significant water increases nationally.				
Variance without additional Expenditure	21,643	21,643	0	0%
<b>Electricity</b>	30,600	65,753	35,153	114.88%
Electricity: Moved from 3-yr fixed term contract to new contract, at a time of significant electricity increases nationally. Plus a new Unmetered Streetlights Contract, again from a 3-yr fixed to a new contract.				
Variance without additional Expenditure	30,600	30,600	0	0%
<b>Staff Costs inc. Employers NI &amp; Pensions</b>	591,744	839,180	247,436	41.81%
The following key factors, with percentage and budget figures, explain the 2024/25 to 2025/26 budget variance.				
* <b>Recruitment - 59% (£145,906)</b> - Recruitment of 3 f/t additional officers (Finance, Parks/Open spaces, Reception/Corporate) and 0.6 Town Hall Officer. 1 post restructured to management level. Plus qualification achievement increments.				
* <b>2024/25 Budget Deficit - 17.7% (£43,718)</b> - Revised estimate (Oct 24): £635,462 (see below in variance 1). Due to staff changes (New CEO, a filled vacancy - Corporate Services Officer and new post - Civic Officer).				
* <b>Officer Annual Increment - 12.6% (£31,241)</b> - To allow one increment per officer, subject to annual appraisal.				
* <b>Officer Cover - 6% (£15,000)</b> - Not new funds. Budget for staff cover in unforeseen circumstances, moved from Locum to Staff Costs budget to support recruitment, rather than agency cover.				
* <b>Increased Employer NI Contributions - 4.7% (£11,571)</b> - With Government changes.				
Following shows affect to budget of 'annual increment' only, from both 2024/25 revised estimate & actual budgets.				
1) Variance from revised 2024/25 estimate (£635,462). One increment per officer (£31,241)	635,462	666,703	31,241	4.92%
2) Variance from actual 2024/25 budget (£591,744) One increment per officer (£31,241).	591,744	666,703	74,959	12.67%
<b>Locum / Agency Cover</b>	15,000	0	-15,000	-100.00%
As advised above, £15,000 transferred from the Locum to Staff Costs budget, with the purpose of recruitment rather than agency staff, in the case of unforeseen circumstances.				
<b>Central, P&amp;R, Grants &amp; Corporate Services</b>	252,700	258,308	5,608	2.22%
<b>Town Hall &amp; Weddings</b>	105,624	122,953	17,329	16.41%
Increase to the Town Hall maintenance & refurbishment budget: £13,320				
Variance without additional Expenditure	105,624	109,633	4,009	3.80%
<b>Markets</b>	31,950	33,216	1,266	3.96%
<b>War Memorial, Clock House, Street Furniture, Toilets, CCTV, Vehicle &amp; Tools</b>	107,974	108,375	401	0.37%
<b>Footway Lighting</b>	25,000	13,000	-12,000	-48.00%
R&M reduced by £5,000. Budget for Capital Expenditure for new lighting, £7,000, to be taken from CIL.				
Variance without the above amendments	25,000	25,000	0	0%
<b>Cemeteries, Allotments, Floral Displays &amp; Trees</b>	227,152	232,017	4,865	2.14%
<b>Rec Grounds, Play Areas, Vic Park &amp; Open Spaces</b>	413,110	418,711	5,601	1.36%
<b>CPAC &amp; Civic Services</b>	17,925	23,760	5,835	32.55%
£3,000 allowed for VE Day 80th Celebrations, and the Remembrance budget increased by £1,000 for Health & Safety expenditure.				
Variance without the above expenditure	17,925	19,760	1,835	10.24%
<b>Planning &amp; Highways</b>	19,000	2,600	2,600	-86.32%
Reduction of £15,000 for Neighbourhood Development Plan, with the plan to apply for Government grants.				
Variance with the above expenditure	19,000	17,600	-1,400	-7.37%
<b>Total Budgeted Income (Excl. Precept)</b>	332,470	327,466	-5,004	-1.51%
<b>Total Precept &amp; Variance</b>	<b>1,526,952</b>	<b>1,817,641</b>	<b>309,689</b>	<b>19.04%</b>

<b>Total Other Receipts - Explanation of Variance</b>					
	<b>Explanation of Variance</b>	<b>2024/25</b>	<b>2025/26</b>	<b>Variance</b>	<b>Variance</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Total Other Receipts		395,236	314,634	-80,602	-20.39%
<b>Explanation of Variance - Key Income Areas</b>					
Bank & Investment Income	Interest rates decrease plus invested funds spent on café refurbishment.	70,687	60,243	-10,444	-14.77%
CIL	Less CIL received - associated with local development	54,113	17,461	-36,652	-67.73%
Suite Lease Income	Gap in tenancies plus lower market rents with redecoration required.	37,110	27,645	-9,465	-25.51%
Chamber Hire Income	Scaffolding roof /ceiling works resulted in fewer bookings.	16,693	7,430	-9,263	-55.49%
Cemetery Income	Fewer Burial Plots / Ashes Interments requested.	61,403	46,814	-14,589	-23.76%
Market Income	Slightly less uptake.	39,797	37,852	-1,945	-4.89%
Recreation Grounds Income	Improved uptake in Victoria Park and football pitch hire	19,334	23,021	3,687	19.07%
Café Refurbishment	Changing Places Grant	0	20,000	20,000	
Advertising Space in Bus Shelters Income	Revised Agreement	55,000	32,096	-22,904	-41.64%
Allotment Income	Rental uplift by agreed CPI, plus uptake of allotments	30,012	31,810	1,798	5.99%
Donations & Other Income	Year-on-year variance	11,087	10,262	-825	-7.44%
<b>Total</b>		<b>395,236</b>	<b>314,634</b>	<b>-80,602</b>	<b>-20.39%</b>

<b>Staff Costs - Explanation of Variance</b>				
	<b>2024/25</b>	<b>2025/26</b>	<b>Variance</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
	620,571	722,634	102,063	16.45%
<b>Costs Breakdown</b>				
3.4 additional officers recruited July/August 2025/26 (1 FTE Finance, 1.4 FTE Parks/Open Spaces, 1 FTE Reception/Corporate)	0	77,681	77,681	
All Other Officers - Costs and percentage increase	620,571	644,953	24,382	3.93%
<b>Total Costs</b>	<b>620,571</b>	<b>722,634</b>	<b>102,063</b>	<b>16.45%</b>

<b>All Other Payments - Explanation of Variance</b>				
	<b>2024/25</b>	<b>2025/26</b>	<b>Variance</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
All Other Payments	1,168,020	1,618,404	450,384	38.56%
<b>Costs Breakdown</b>				
Community Café - Major Capital Project - Refurbishment with Changing Places Toilets	16,595	437,459	420,864	2536.09%
All Other Payments - Expenditure & Percentage Increase	1,151,425	1,180,945	29,520	2.56%
<b>Total Costs</b>	<b>1,168,020</b>	<b>1,618,404</b>	<b>450,384</b>	<b>38.56%</b>

## Asset Register - 2024-25 to 2025/26 Explanation of Variances

	2024/25	2025/26 - Assets Added & Removed	Remove	Remove	Add	Add	2025/26
Land	68,294			0		0	68,294
<b>Buildings</b>	<b>3,238,314</b>						
		Café - value before refurbishment	60,000				
		Café - refurb spent to 2024/25	149,397				
		Cafe - initial value plus refurb spent to 2025/26			548,680		
		Café - Kitchen			9,933		
		Café - Pergola			23,279		
		Café - Changing Places			23,011		
		Café - Store			11,000		
				<b>209,397</b>		<b>615,903</b>	<b>3,644,820</b>
<b>Town Hall Furniture A</b>	<b>40,236</b>						
		Office Chair - SW			110		
		Office Desk - SW			284		
				<b>0</b>		<b>394</b>	<b>40,630</b>
Community Assets	103,849			0		0	103,849
Town Hall Contents B	1,696			0		0	1,696
<b>Town Hall Computers C</b>	<b>12,961</b>						
		Iiyama Monitor for TS			216		
				<b>0</b>		<b>216</b>	<b>13,177</b>
<b>Town Hall Audio D</b>	<b>20,527</b>						
		TV Screen, EK Room - remove	200				
		TV Screen, EK Room - New			356		
				<b>200</b>		<b>356</b>	<b>20,683</b>
Shaw Cem Furniture A	2,236			0		0	2,236
VP Café Furniture A	-			0			
		40 Chairs for VP Café			760		
				<b>0</b>		<b>760</b>	<b>760</b>
Storage Containers	10,865			0		0	10,865
<b>Play Equip &amp; Surfaces</b>	<b>1,853,768</b>						
		Rope Climber - Blossoms Field			5,175		
		Grass Mats and Mesh under rope climber - Blossoms Field			2,200		
		Vic Park - Galvanised Hoop Sytle Bike Stands x 7			840		
		Vic Park - Slide & Cargo net			6,783		
		Vic Park - Birds Nest Swing			972		
		Flanged Plug Springer			1,767		
		Rope Net Pyramid with Bridge and Slide			20,744		
				<b>0</b>		<b>38,482</b>	<b>1,892,250</b>
War Memorials	15,000			0		0	15,000
Sculpture - Couple in Conversation	29,747			0		0	29,747
Sculpture - Ebb & Flow	126,968			0		0	126,968
Mayor's Mosaic	44,871			0		0	44,871
Sculpture - Binary Conservation	25,618			0		0	25,618
Tennis Court Surfaces	97,401			0		0	97,401
Civic Regalia	213,998			0		0	213,998
<b>Garden &amp; Maintenance Machinery</b>	<b>2,994</b>						
		Multi Tool Pole Pruner			834		
				<b>0</b>		<b>834</b>	<b>3,828</b>
Chainsaw & Boots	906			0		0	906
<b>Laptops &amp; Computing Equipment</b>	<b>15,901</b>						
		5 x HP ProBook Laptops			4,485		
		HP Zbook Laptop			1,489		
		HP ProBook Laptop			1,002		
		7 monitors			765		
		2 monitors			200		
		Wireless keyboard			110		
				<b>0</b>		<b>8,051</b>	<b>23,952</b>
Pedaloos & Kayaks	4,824			0		0	4,824
Defibrillators	4,971			0		0	4,971
Floodlights Tennis Courts	60,304			0		0	60,304
Bowling Green	25,282			0		0	25,282
Visitor Information Point	1,650			0		0	1,650
Printer Photocopier	3,805			0		0	3,805
Mobile Phones	5,900			0		0	5,900
<b>Infrastructure Assets</b>	<b>354,964</b>						
		New Lantern - Footpaths			1,280		
		Cast Iron Framed Eastgate Seat with hardwood slats - Southby's			714		
		Cast Iron Framed Eastgate Seat with hardwood slats - West Mills			612		
		Steel Compost Bin Bays			870		
		Cast Iron Frames Eastgate Seat with hardwood slats - Shaw Cem			612		
		Removable Bollard Galvanised - Recreation Ground			225		
		Ruddington Dog Waste Bins - 2			581		
		Mesh Fencing Goal Compound - Vpark			2,566		
		Cast Iron Eastgate Anti-Vandal Seat - Elizabeth Avenue			863		
		Blue Plaques Signs Blanks - 5			396		
		Blue Plaque for Alphonse Cary			403		
		Gate Warning Sign 5mm thick - Vpark - St Mary Road Gate			159		

		0	9,281	364,245
<b>Vehicles</b>	36,541			
	EV Van Charge Cable		117	
		0	117	36,658
Lloyds Bank Shares	2,092	0	0	2,092
<b>Total</b>	<b>6,426,481</b>	<b>209,597</b>	<b>674,394</b>	<b>6,891,278</b>

Smaller authority name: **Newbury Town Council**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

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

NOTICE	NOTES
<p><b>1. Date of announcement: Tuesday 23<sup>rd</sup> June 2026 _____(a)</b></p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b></p> <p><b>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Liz Manship. Responsible Financial Officer (RFO). Newbury Town Council, The Old Town Hall, Market Place, Newbury. RG14 5AA Tel: 01635-35486</p> <p>commencing on (c): <b>Thursday 25<sup>th</sup> June 2026</b></p> <p>and ending on (d): <b>Wednesday 5<sup>th</sup> August 2026</b></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> <b>30 Churchill Place</b> <b>London E14 5RE</b> <a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a></p> <p><b>5. This announcement is made by (e) Liz Manship, Responsible Financial Officer (RFO)</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

### The basic position

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

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

### The right to inspect the accounting records

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

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

### The right to ask the auditor questions about the accounting records

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor’s remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

<p>For more detailed guidance on public rights and the special powers of auditors, copies of the publication <a href="#">Local authority accounts: A guide to your rights</a> are available from the NAO website.</p>	<p>If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance &amp; Accountability Return</i>.</p>
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