



8th May 2024

To: All Members of Newbury Town Council

Dear Councillor

You are summoned to attend a meeting of the Newbury Town Council on Wednesday 8th May 2024 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/83352509480?pwd=UTRtSVZzczVOY1p1T1A5YzhOWmtFdz09>
Meeting ID: 833 5250 9480 Passcode: 262581

A briefing for the annual meeting of the Council (Mayor Making) will precede the meeting at 7:00 pm.

Yours sincerely,

Toby Miles-Mallowan
Chief Executive Officer

AGENDA

- 1. Apologies for absence**
Chief Executive Officer
- 2. Declarations of interest and dispensations**
Town Mayor / Executive Officer
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).**
Town Mayor
To approve the minutes of a meeting of Newbury Town Council held on Monday 18th March 2024

Town Hall, Market Place, Newbury, RG14 5AA

(01635) 35486 towncouncil@newbury.gov.uk
 (01635) 40484 www.newbury.gov.uk
 @NewburyTC NewburyTC

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 Tuesday 7 May 2024

5. Members' questions and petitions

Town Mayor / Chief Executive Officer

All questions for this meeting must be submitted to the Chief Executive Officer by 14:00 on Tuesday 7 May 2024

6. Town Mayor's Report

Town Mayor

7. Chief Executive Officer's Report

Chief Executive Officer

8. Committees

Town Mayor / Committee Chairpersons

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

Planning & Highways 25 March 2024 (already circulated)

Planning & Highways 22 April 2024 (already circulated)

Policy & Resources (Draft) 29 April 2024 (already circulated)

9. Nomination of Mayor Elect and Deputy Mayor Elect for the 2024/25 municipal year

Town Mayor

To resolve the Council's nominees for Mayor Elect and Deputy Mayor Elect for the 2024/2025 municipal year.

10. The Mayor's Charity

Mayor Elect

To resolve that the Council supports the Mayor's Charity for 2024-25

11. Election of Leader and Deputy Leader of the Council for the 2024/25 municipal year

Town Mayor

To elect the Leader and Deputy Leader of the Council for the 2024/25 municipal year.

12. Committees / Sub-Committees for 2024/2025 municipal year

Town Mayor

13.1 To Approve the Committee and Sub-Committee structure for the Municipal Year 2024/2025

13.2 To Appoint the members to serve on each of the Council's Committees and Subcommittees for the Municipal Year 2024/2025

13. Councillor Surgery (Appendix 2)

Town Mayor

To agree the Councillor Surgery rota for the municipal year 2019/20

14. Internal Audit Report Appendix (appendix 3 & 4)

14.1 To note approval of recommendations by Policy and Recourses committee, on the final internal audit report for the financial year 2023/24 from Auditing Solutions Ltd.

14.2 To receive the Internal Audit report for the purposes of the Annual Governance & Accountability Return (AGAR) 2023/24

15. Annual Governance & Accountability Return (AGAR) – Annual Governance Statement 2023/24 (appendix 5)

To consider the Annual Governance Statement 2023/24 **and accept recommendations** from the Policy and Resources Committee of 29th April 2024. To approve that the Chairman and Clerk sign the Annual Governance Statement 2023/24.

16. Annual Governance & Accountability Return (AGAR) – Accounting Statements 2023/24 (appendix 6)

To consider the Accounting Statements 2023/24 (appendix ...)

To approve that the Chairman and Responsible Finance Officer sign the Accounting Statements 2024.

17. Annual Governance & Accountability Return (AGAR) – Papers required for External Audit (Appendix 7 – 10)

To consider and approve the following papers for external audit.

- a. Year-end Reconciliation (appendix 7)
- b. Reconciliation between Box 7 & 8 (appendix 8)
- c. Explanation of Variances – Total Other Receipts (appendix 9)
- d. Confirmation of Dates for the Exercise of Public Rights (appendix 10)

18. Forward Work Programme for Full Council meetings 2019/20 (Appendix 11)

Town Mayor

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

19. Exclusion of the Press and Public

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

**20. Annual Governance & Accountability Return (AGAR) – Accounting Statements
2023/24**

To consider the Explanation of Variances – Staff Costs and approve for External Audit

**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 NEWBURY TOWN COUNCIL
HELD IN THE COUNCIL CHAMBER, TOWN HALL, MARKET PLACE, NEWBURY
ON MONDAY 18 March 2024 AT 7.30 PM.**

PRESENT

Councillors Phil Barnett, Vera Barnett, Alistair Bounds, Sam Dibas, Billy Drummond, Nigel Foot (Town Mayor), David Harman, Roger Hunneman, Chris Hood, David Marsh, Steve Masters, Vaughan Miller, Andy Moore, Gary Norman, Elizabeth O’Keeffe, Pam Lusby Taylor, Meg Thomas, Martha Vickers, and Tony Vickers.

OFFICERS PRESENT

Tracy Predeth, Locum Chief Executive Officer
Kym Heasman, Corporate Services Officer

67. APOLOGIES OF ABSENCE

Councillors Jo Day, Ian Jee, Sarah Slack (virtually attended via Zoom) and Graham Storey

68. DECLARATIONS OF INTEREST

The Corporate Services Officer declared that Councillors Phil Barnett, Billy Drummond, Nigel Foot, David Marsh, Tony Vickers & Martha Vickers 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.

69. MINUTES

PROPOSED: Councillor Vaughan Miller

SECONDED: Councillor Andy Moore

RESOLVED: That the minutes of a meeting of Newbury Town Council held on Monday 22nd January 2024, be approved as a correct record, and signed by the Town Mayor.

70. QUESTIONS AND PETITIONS FROM MEMBERS OF THE PUBLIC

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

71. PRESENTATION

Two presentations were received from Community United and Citizens Advise. The Town Mayor thanked both organizations for the hard work they carry out for the communities of Newbury.

72. MEMBERS' QUESTIONS AND PETITIONS

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

73. TOWN MAYOR'S REPORT

The Town Mayor's report was received and noted by the Council.

Councillor Phill Barnett complimented the Town Mayor & Mayoress for going above and beyond with the time they have given.

74. LEADER'S REPORT

The Leader's report was received and noted by the Council.

The Leader of the Council gave thanks to Tracy Predeth for her time with the Council as Locum Chief Executive Officer.

75. COMMITTEES

The Minutes of the following meetings were received and noted:

Planning & Highways Committee	29 th January 2024
Planning & Highways Committee	26 th February 2024
Civic Pride, Arts & Leisure Committee	11 th December 2023
Policy & Resources Committee	15 th January 2024

76. STANDING ORDERS

Members received a short presentation from Councillor Elizabeth O'Keeffe.

PROPOSED: Councillor Elizabeth O'Keeffe

SECONDED: Councillor Andy Moore

RESOLVED: That the interim Audit Report and the NALC Model STO policy are noted by the Council. And a working group be set up to review the Standing Orders with recommendations to be received by the Policy and Resources Committee.

77. CIVILITY & RESPECT

PROPOSED: Councillor Nigel Foot

SECONDED: Councillor David Harman

RESOLVED: To sign up to the Civility & Respect Pledge. To adopt an updated Dignity at Work Policy and to adopt an updated Equality, Diversity & Inclusion Policy.

78. FORWARD WORK PROGRAMME FOR FULL COUNCIL MEETINGS

The Council noted the Forward Work Programme, with no additions.

THERE BEING NO FURTHER BUSINESS, THE TOWN MAYOR DECLARED THE MEETING CLOSED AT 21.19 PM

TOWN MAYOR: _____

DATE: _____

DRAFT

Newbury Town Council
Saturday Town Hall Surgery Rota 2024-25

Week	Date	Councillor	Councillor	
1	18 May 2024	Jo Day	Tony Vickers	
2	25 May 2024	Gary Norman	Martha Vickers	BH w/e (M)
3	01 June 2024	Vaughan Miller	Meg Thomas	
4	08 June 2024	Nigel Foot	Graham Storey	
5	15 June 2024	David Marsh	Elizabeth O'Keeffe	
6	22 June 2024	Billy Drummond	Chris Hood	
7	29 June 2024	Phil Barnett	Vera Barnett	
8	06 July 2024	Pam Lusby-Taylor	David Harman	
9	13 July 2024	Sarah Slack	Sam Dibas	
10	20 July 2024	Steve Masters	Ian Jee	
11	27 July 2024	Roger Hunneman	Alistair Bounds	
12	03 August 2024	Jo Day	Sam Dibas	
13	10 August 2024	Gary Norman	Elizabeth O'Keeffe	
14	17 August 2024	Tony Vickers	Chris Hood	
15	24 August 2024	Nigel Foot	Vaughan Miller	BH w/e (M)
16	31 August 2024	David Marsh	David Harman	
17	07 September 2024	Billy Drummond	Meg Thomas	
18	14 September 2024	Phil Barnett	Vera Barnett	
19	21 September 2024	Pam Lusby-Taylor	Ian Jee	
20	28 September 2024	Sarah Slack	Alistair Bounds	
21	05 October 2024	Roger Hunneman	Martha Vickers	
22	12 October 2024	Steve Masters	Nigel Foot	
23	19 October 2024	Tony Vickers	Sarah Slack	
24	26 October 2024	Jo Day	Steve Masters	
25	02 November 2024	Elizabeth O'Keeffe	Roger Hunneman	
26	09 November 2024	Martha Vickers	Chris Hood	
27	16 November 2024	Gary Norman	Graham Storey	
28	23 November 2024	Vaughan Miller	Meg Thomas	
29	30 November 2024	Nigel Foot	Vera Barnett	
30	07 December 2024	David Marsh	David Harman	
31	14 December 2024	Billy Drummond	Sam Dibas	
32	21 December 2024	Phil Barnett	Ian Jee	Christmas
33	28 December 2024	Pam Lusby-Taylor	Alistair Bounds	New Year
34	04 January 2025	Jo Day	Vaughan Miller	
35	11 January 2025	Tony Vickers	Graham Storey	
36	18 January 2025	Elizabeth O'Keeffe	David Marsh	
37	25 January 2025	Martha Vickers	Billy Drummond	
38	01 February 2025	Vera Barnett	Phil Barnett	
39	08 February 2025	Sarah Slack	Gary Norman	
40	15 February 2025	Steve Masters	Pam Lusby-Taylor	
41	22 February 2025	Roger Hunneman	David Harman	
42	01 March 2025	Chris Hood	Sam Dibas	
43	08 March 2025	Gary Norman	Ian Jee	

44	15 March 2025	Meg Thomas	Alistair Bounds	
45	22 March 2025	Vera Barnett	Phil Barnett	
46	29 March 2025	Sarah Slack	David Harman	
47	05 April 2025	Steve Masters	Billy Drummond	
48	12 April 2025	Nigel Foot	David Marsh	
49	19 April 2025	Pam Lusby-Taylor	Vaughan Miller	Easter w/e
50	26 April 2025	Ian Jee	Graham Storey	
51	03 May 2025	Roger Hunneman	Elizabeth O'Keeffe	BH w/e (M)
52	10 May 2025	Chris Hood	Jo Day	

NB1 - The Mayor does not do the Saturday Surgery as many mayor's duties fall on a Saturday



Newbury Town Council

Internal Audit Report 2023-24 (Final)

Susan Cook

*For and on behalf of
Auditing Solutions Ltd*

Background

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

This report sets out the work undertaken in relation to the 2023-24 financial year, during our interim reviews of the Council's records for the year, which were undertaken on site on 28th September 2023, 3rd January 2024, 21st March 2024 and 11th April 2024. We wish to thank the Council staff for assisting the process, providing all necessary documentation in either hard copy or electronic format to facilitate our second review for the year.

Internal Audit Approach

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

Overall Conclusions

We are pleased to advise that, based on the work undertaken to date, officers continue to maintain adequate and effective internal control arrangements with a few issues identified requiring attention. Details of those issues are set out in the following detailed report with any resultant recommendations further summarised in the appended Action Plan. We ask that the report be presented to members and a formal response be provided.

Based on the overall satisfactory conclusions drawn from our review programme for the year, we have signed off the IA Certificate in the year's AGAR assigning positive assertions in each relevant area, except for Box 'O'.

We also take this opportunity to remind the Chief Executive Officer (CEO) of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website.

Review of Accounting Arrangements & Bank Reconciliations

The Council maintains its accounting systems using the RBS Rialtas Omega software with at the time of our visit four bank accounts in place, the operating account, an instant access account and two term deposit accounts, all with Handelsbanken. The relevant cash books are in place in the Omega accounts. Additional funds are also on deposit with CCLA in the Public Sector Deposit Fund (PSDF).

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

- Verified the accurate carry forward of the 2022-23 closing balances in Omega to the current year opening Trial Balance;
- Ensured that an appropriate Cost and Nominal Account coding structure remains in place;
- Reviewed four sample months transactions (April, June and November 2023 and March 2024) on the Current account cashbook agreeing detail to supporting bank statements;
- Verified the transfer of funds to the Instant Interest Account and the new Term Deposit accounts from the current account;
- Verified the year to date PSDF transactions by reference to the underlying monthly advices notices of interest earned; and
- Checked and agreed the software based bank reconciliations as at 30th April 2023, 30th June 2023, 30th November 2023 and March 2024 to ensure that there are no long-standing, uncleared items or other anomalous entries arising.

Conclusions

On reviewing the March 2024 bank reconciliations, we also checked to confirm that the bank reconciliations were being signed by a nominated Councillor. This is now happening, with ad hoc visits being made to the Parish Offices.

To strengthen the internal controls, it would be preferable for the signing of the bank reconciliations to be completed and reported on within the minutes of the Policy and Resources Committee.

We have also checked the accurate disclosure of the combined year-end cash and bank balances in the AGAR at Section 2, Box 8.

Review of Corporate Governance

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

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

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

We note that the Financial Regulations were presented to Council in January 2024 and adopted.

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

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

The AGAR was not accurately completed before submission for review:

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

Conclusions and recommendation

Following discussion with the RFO, who had become aware, we have confirmed from the Charity Commission website that the Council did not file accounts with the Charity Commission for the Allotment for the Labouring Poor for 2022-23 financial year, within the specified timescale. Whilst we note that the RFO sought to correct this situation as quickly as possible, filing the Annual Return on 16th April 2024, the Council has not met its responsibilities as a trustee for the 2023-24 AGAR and we are unable to provide a positive assertion for Box 'O' of the Internal Control Objectives.

We note that the 2022-23 Section 2 accounts in the current year AGAR have been restated, excluding the Trust fund transactions, however 'restated' needs to be included above the figures in boxes 3 and 6, before being sent to the external auditor.

In our previous report we suggested that further consideration should be given to the inclusion of more detailed content in the Standing Orders in relation to the Council's contracting arrangements, also bringing the document more closely into line with the NALC model and we note from the March 2024 minutes that a working group is to be setup to review the Standing Orders. .

- R1. *As the Council did not file the charity accounts for 2022-23 with the Charity Commission, it will be unable to provide a positive assertion in response to assertion 9 of Section One of the AGAR for 2023-24.*
- R2. *The Section 2 Accounting statements require 'restated' to be included in boxes 3 and 6 in the prior year accounts.*

Review of Expenditure and VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate records, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- An official order has been raised for the acquisition of goods or service delivery, where one would be anticipated;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced our review of procedures and physical payments in this area noting that, invoices are no longer physically signed by staff, but instead an email trail of approval is in place for all invoices, along with a register of invoice queries. We have completed a full review of the approval process, noting that a printed copy of the approving emails is kept alongside the list of invoices approved for payment and we are happy that this is a suitable practise.

We have selected a sample of payments processed in the year to 31st March 2024 to ensure compliance with the above criteria including all those payments individually in excess of £3,500, together with a more random selection of every 40th cashbook transaction (irrespective of value). Our test sample includes 85 payments totalling £940,462 and equating to 61% by value of all non-pay expenditure for the year to date. We are pleased to report that no issues have been identified in this respect with all payments meeting the above criteria.

We note that VAT returns continue to be submitted electronically on a regular quarterly basis and have verified that the final 2022-23 quarters reclaim and the first three quarterly reclaims for 2023-24 have been submitted and repaid by HMRC, with the totals agreeing to the relevant Omega nominal control account. At the time of our visit, the March 2024 claim had not yet been submitted.

Conclusions

We are pleased to record that no issues arise in this area currently to warrant formal comment or recommendation.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks identified in order to minimise the opportunity for their coming to fruition.

We have noted previously that the Council has a formal Risk Management Strategy in place supplemented by a detailed Strategic Risk Register which has been reviewed and re-adopted by the Policy and Resources Committee at the October 2023 meeting.

We have checked the annual ROSPA reports for all the play areas and skate park, noting that the works for the few high-risk areas have been completed. The Council also has weekly sight checks completed by the external grounds' maintenance team and a bi-monthly check by its own staff, who have the relevant up to date training.

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

Conclusion

No issues arise in this area currently to warrant formal comment or recommendation.

Precept Determination and Budgetary Control

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

Since our last visit the Council has met to approve the budget for 2024-25 and to approve the precept for 2024-25 at a value of £1,526,953.

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

We have reviewed the latest available Omega budget report (to 31st March 2024) noting a number of variances, particularly for salary for Locum, and various repairs and maintenance. These were offset by underspends in some areas and additional income, including for CIL, bank interest (an additional £25k) town hall hire and cemetery income, although Victoria Park income was below that budgeted.

We note that the Total Reserves as at 31st March 2024 have increased to £1,314,283 (1,152,402 at 31st March 2023) comprising specific Earmarked Reserves (EMRs) totalling £885,730 (£583,946 at the prior year-end) with a reduced residual General Fund balance of £428,553 (£568,456 as 1st April 2023): the latter presents approximately three months revenue spending at 2023-24 levels and sits within the generally recognised range of three to six months revenue spending.

Conclusion

No issues arise in this area currently to warrant formal comment or recommendation.

Review of Income

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

We noted last year that members had approved various scales of fees and charges for 2023-24 and that the fees for 2024-25 have also now been approved.

Cemetery: We have reviewed detail of burials as recorded in the formal Burial register maintained by the Community Services Officer (CSO) selecting a sample of 13 interments occurring in the year ensuring that each is supported by the relevant undertaker's application, together with the supporting legally required Burial / Cremation certificates. We have been able to confirm that the appropriate fees have been charged and recovered in accordance with the approved scales of fees and charges for all the samples with two remaining unpaid at our visit, we will confirm receipt for those outstanding at our final visit.

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

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

Market Rents: The Council collects rent from stall holders, the majority of which are regulars with some ad hoc users. The majority of stall holders pay monthly in advance, others are collected on the day of use. All holders are required to complete a Pitch Application Form and hold Public Liability Insurance. The Council maintains a list of stall holders and we completed an ad hoc check of 13 of the 30 regular users, confirming receipt of payment in the cashbook.

Conclusions

No issues arise in this area currently to warrant formal comment or recommendation.

Petty Cash Account

The Council no longer operates a Petty Cash Account, officers have debit cards for expenditure. The expenditure review includes items purchased via debit card.

Review of Staff Salaries

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

We have again examined the operative payroll procedures and consider them sound with payroll production outsourced to DCK Accounting using bespoke IRIS payroll software.

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

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

Conclusion

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

Fixed Asset Registers

Our objective in this area is to ensure that the Council is complying with the Accounts and Audit Regulations (as amended periodically) and maintaining a complete and accurate register of the assets owned and is also observing best practice in managing its stock of assets.

As mentioned in the year-end report for 2022-23 an appropriate formal fixed asset register continues to be in place: we have reviewed its content and consider that it generally meets the needs of a Council the size of Newbury. Again, as previously reported the details of assets with registration or serial numbers, should ideally also be recorded in the register.

The RFO would prefer a more robust register to be in place and intends to undertake further work on the asset register during the new financial year.

Several of our clients have also developed photographic records of their stock of assets, which may be liable to theft or wilful / accidental damage: such a record has been of assistance in pursuing insurance reclaims or assisting the police in the event of a theft of Council equipment.

As mentioned previously we have confirmed the value of the asset register to Box 9 of Section two of the AGAR

Conclusion

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

Investments and Loans

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

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

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

Since our last visit the Council has opened an Instant Access savings account with Handelsbanken, it is expected that the current accounts will maintain a balance of approximately £20,000 to cover standing orders and direct debits, with transfer from the instant access account to cover the monthly payment list and salaries. Two short term deposit accounts have also been opened with Handelsbanken, with decisions to be made at the end of the each term in regard to re-investment.

Conclusion

No issues arise in this area currently to warrant formal comment or recommendation. We have checked the accurate disclosure of the year-end balances in the AGAR Section 2, Boxes 8 & 10 respectively.

Statement of Accounts and AGAR

Our objective here is to ensure that the financial data to be reported in the AGAR Section 2 is consistent with the year-end detail in the Omega accounting software and complies with current legislation on local government accounting as it applies to a Council of this size.

Conclusions

No matters arise from our work in this area and, based on the satisfactory conclusions drawn from our work programme during the year, we have duly signed off the IA Certificate in the Council’s AGAR assigning positive assurances in all relevant areas except for ‘Box ‘O’ as previously mentioned in this report.

Rec. No.	Recommendation	Response
Review of Corporate Governance		
R1	As the Council did not file the charity accounts for 2022-23 with the Charity Commission, it will be unable to provide a positive assertion in response to assertion 9 of Section One of the AGAR for 2023-24.	
R2	The Section 2 Accounting statements require 'restated' to be included in boxes 3 and 6 in the prior year accounts.	

Annual Internal Audit Report 2023/24

EN Newbury Town Council

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

During the financial year ended 31 March 2024, 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 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		N/A	✓
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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")		N/A	✓
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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.		✓	

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

28/09/2023

03/01/2024

21/03/2024

Susan Cook for Auditing Solutions Ltd

+ 11/04/2024

Signature of person who carried out the internal audit

Date

23/04/2024

*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 2023/24

We acknowledge as the members of:

EN Newbury Town Council TY

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 2024, 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 took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
		✓	

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

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

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

www.newbury.gov.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

EN Newbury Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,241,380	1,152,402	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,180,623	1,272,879	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	Restated 324,757	587,800	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	488,756	571,090	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	Restated 1,105,602	1,135,251	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,152,402	1,306,740	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,149,392	1,345,902	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	6,096,089	6,134,571	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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 column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a credit and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority:

Newbury Town Council

County area (local councils and parish meetings only):

West Berkshire

Financial year ending 31 March 2024

Prepared by (Name and Role):

Liz Manship, Responsible Financial Officer

Date:

10/04/2024

		£	£
Balance per bank statements as at 31/3/24:			
Current Account	account 1	26,808.85	
Instant Access Account	account 2	288,777.95	
CCLA Account	account 3	530,314.70	
Fixed Term Interest Accounts	account 4	500,000.00	
	account 5		
	account 6		
	account 7		
	account 8		
			1,345,901.50
Petty cash float (if applicable)			0.00
Less: any unpresented cheques as at 31/3/24 (enter these as negative numbers)			
None	item 1		
	item 2		
	item 3		
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			0.00
Add: any un-banked cash as at 31/3/24			
None			
			0.00
Net balances as at 31/3/24 (Box 8)			<u>1,345,901.50</u>

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.

	£	£
Box 7: Balances carried forward		1,306,740.38
Deduct: Debtors (enter these as negative numbers)		
Debtors	(5,272.98)	
VAT Control	(46,839.76)	
	(52,112.74)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Prepayments	(16,417.89)	
Refundable Franking Deposit	(300.00)	
	(16,717.89)	
Total deductions		-68,830.63
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	56,701.59	
Allotment Key Deposits	9,065.00	
Rent Deposits	6,375.00	
Wedding holding deposits	499.98	
Accruals	7,544.39	
Changing Room Key Deposits	100.00	
	80,285.96	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Allotments Receipts in Advance	27,705.79	
	27,705.79	
Total additions		107,991.75
Box 8: Total cash and short term investments		1,345,901.50

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);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)																																																			
1 Balances Brought Forward	121,380	1,152,402				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this																																																				
2 Precept or Rates and Levies	1,180,623	1,272,879	92,256	7.81%	NO																																																					
3 Total Other Receipts	324,757	587,800	263,043	81.00%	YES		<table border="1"> <thead> <tr> <th></th> <th>2022/23</th> <th>2023/24</th> </tr> </thead> <tbody> <tr> <td>Bank Interest</td> <td>10,314</td> <td>33808</td> </tr> <tr> <td>CIL</td> <td>29539</td> <td>266953</td> </tr> <tr> <td>Donation - D-Day Celebrations</td> <td>0</td> <td>400</td> </tr> <tr> <td>Suite Lease Income</td> <td>35642</td> <td>39860</td> </tr> <tr> <td>Chamber Hire</td> <td>10907</td> <td>15019</td> </tr> <tr> <td>Weddings</td> <td>402</td> <td>2205</td> </tr> <tr> <td>Cemetery Income</td> <td>59557</td> <td>72417</td> </tr> <tr> <td>Market Income</td> <td>43660</td> <td>42804</td> </tr> <tr> <td>Advertising</td> <td>55000</td> <td>55000</td> </tr> <tr> <td>Rec Grounds / Open</td> <td>24911</td> <td>25495</td> </tr> <tr> <td>Grants/Donations - Bandstand</td> <td>21669</td> <td>0</td> </tr> <tr> <td>Floral Displays</td> <td>1997</td> <td>3040</td> </tr> <tr> <td>Allotments Income</td> <td>20394</td> <td>23397</td> </tr> <tr> <td>Grants Received (NDP)</td> <td>10455</td> <td>6878</td> </tr> <tr> <td>Grants Received (Heritage)</td> <td>310</td> <td>524</td> </tr> <tr> <td>Totals</td> <td>324,757</td> <td>587,800</td> </tr> </tbody> </table>		2022/23	2023/24	Bank Interest	10,314	33808	CIL	29539	266953	Donation - D-Day Celebrations	0	400	Suite Lease Income	35642	39860	Chamber Hire	10907	15019	Weddings	402	2205	Cemetery Income	59557	72417	Market Income	43660	42804	Advertising	55000	55000	Rec Grounds / Open	24911	25495	Grants/Donations - Bandstand	21669	0	Floral Displays	1997	3040	Allotments Income	20394	23397	Grants Received (NDP)	10455	6878	Grants Received (Heritage)	310	524	Totals	324,757	587,800
	2022/23	2023/24																																																								
Bank Interest	10,314	33808																																																								
CIL	29539	266953																																																								
Donation - D-Day Celebrations	0	400																																																								
Suite Lease Income	35642	39860																																																								
Chamber Hire	10907	15019																																																								
Weddings	402	2205																																																								
Cemetery Income	59557	72417																																																								
Market Income	43660	42804																																																								
Advertising	55000	55000																																																								
Rec Grounds / Open	24911	25495																																																								
Grants/Donations - Bandstand	21669	0																																																								
Floral Displays	1997	3040																																																								
Allotments Income	20394	23397																																																								
Grants Received (NDP)	10455	6878																																																								
Grants Received (Heritage)	310	524																																																								
Totals	324,757	587,800																																																								
4 Staff Costs	488,756	571,090	82,334	16.85%	YES		Appendix in Exempt Session - includes breakdown of staff costs.																																																			
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																																																					
6 All Other Payments	1,105,602	1,135,251	29,649	2.68%	NO																																																					
7 Balances Carried Forward	32,402	1,306,740				VARIANCE EXPLANATION NOT REQUIRED																																																				
8 Total Cash and Short Term Investments	1,149,392	1,345,902				VARIANCE EXPLANATION NOT REQUIRED																																																				
9 Total Fixed Assets plus Other Long Term Investments and	6,096,089	6,134,571	38,482	0.63%	NO																																																					
10 Total Borrowings	0	0	0	0.00%	NO																																																					

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

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

This form is only for use by smaller authorities subject to a review and should not be published on your website

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

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

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

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

Commencing on: **Monday 3rd June 2024** _____

and ending on: **Friday 12th July 2024** _____

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2024 (i.e. Monday 1 July – Friday 12 July).

We have suggested the following dates: Monday 3 June – Friday 12 July 2024 The latest possible dates that comply with the statutory requirements are Monday 1 July – Friday 9 August 2024.)

Signed: _____

Role: Responsible Financial Officer _____

Newbury Town Council

Work Programme for Full Council Meetings for the Municipal Year 2023/24.

Standing Items on each (ordinary meeting) agenda:

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

Other items of Business

Meeting Date	Item
24 June	End of Year Statutory Accounts To receive the Annual Return, Approve each section of the Annual Governance Statement and adopt the accounts and the Mayor to sign them, To note the date for the exercise of electors’ rights
	Review terms of refence and memberships of any working groups that the council wishes to appoint
	To receive any reports from School Link Councillors
	To receive any reports from the Council’s representation on outside bodies
	To review the Council’s Standing orders, if required
21 October	Berkshire Youth presentation
	Local Democracy Working Group: a verbal update on LDW from the Chair of the Local Democracy Working Group
	Budget for 2025/26 Councillors are invited to make the Leader of the Council and the RFO aware of any particular projects that may need to be undertaken in 2025/26, so that they may be considered for inclusion in the draft budget and / or service plans and / or project list.
	Climate Emergency grant
	Commence Review of Town Council Strategy
20 January	Cricket Club/ Loose Ends
	Review of Town Council Strategy
	2024/25 Precept
	Schedule of meetings for the municipal year 2025/26
	Financial Regs Presentations from outside organisations.
7 May	Nomination of Mayor Elect and Deputy Mayor
	Election of Leader and Deputy Leader of the Council
	To nominate the membership of each Committee / Sub-Committee for the 2025/2026 municipal year.
	Saturday surgeries- review and schedule for 25/26
	Reports from Outside Bodies reps and School Link Councillors