



Wokingham Town Council

Town Hall, Market Place, Wokingham, Berkshire RG40 1AS
Tel: 0118 978 3185 www.wokingham-tc.gov.uk
Town Clerk: Katy Hughes

This Council Meeting is open to the Public and Press
Please notify the Officer or Chair if you wish to record the meeting

23rd April 2024

Dear Councillor

You are hereby summoned to attend the meeting of the **Finance and Personnel Committee** to be held in the **Council Chamber, Town Hall, Wokingham** at **7.30pm** on **Tuesday 30th April 2024** for the purpose of considering and resolving upon the subjects and matters set out in the agenda below.

Yours sincerely

K Hughes
Town Clerk

Contact Officer – Katy Hughes, Town Clerk and Interim Responsible Finance Officer
(direct line: 0118 974 0888)

AGENDA

- 1 APOLOGIES FOR ABSENCE**
- 2 MEMBERS' INTERESTS**
To receive any declarations of interests from members on the business about to be transacted
- 3 QUESTIONS FROM MEMBERS OF THE COUNCIL OR PUBLIC**
The Chair to answer questions raised by members of the council or public.

This is an opportunity for the people of Wokingham to ask questions of, and make comments to, the Town Council. Members of the public are requested to restrict their questions and comments to three minutes. Questions which are not answered at this meeting will be answered in writing to the person asking the question.
- 4 MINUTES OF PREVIOUS MEETINGS**
To receive and confirm the minutes of the proceedings at the meetings of this committee held on 23rd January 2024, pages 16902 to 16910 (*copy attached*) as a true and correct record.
- 5 YEAR END 2023/2024 BUDGET REPORT**
To receive the Year End Outturn report for the financial year 2023-2024, including the revenue monitoring report to 31st March 2024.
- 6 AUDIT 2023/2024**

- a) To receive and consider the Internal Auditor's reports dated 4th September 2023 and 4th March 2024 for the accounts for the year ending 31st March 2024 – *reports attached 6a(i) and 6a(ii)*
- b) To review the effectiveness of internal audit performed by this council for the year ending March 2024 – *report attached*
- c) To confirm Claire Connell as the Internal Auditor for this council for the financial year 2024-2025.

7 ANNUAL RETURN 2023-2024

- a) To receive and approve the Financial Statements for the year ending 31st March 2024 – *report attached*
- b) To receive and approve the annual return variance review which accompanies the annual return to the Audit Commission – *report attached*
- c) To receive and approve for recommendation to Full Council the Local Councils Annual Return for the year ending 31st March 2024 – *report attached*

8 INVESTMENT STRATEGY 2024 AND CCLA PROPERTY MARKET UPDATE

- a) To receive, consider and resolve upon the adoption of an updated Annual investment Strategy for 2024-2025 – *copy attached*
- b) To note the completion of the sale of 50% of the units in the council's holding of the CCLA Local Authorities Property Fund (LAPF) investment and the transfer of funds to the council's CCLA Public Sector Deposit Fund (PSDF) holdings.
- c) To note that an item for the committee to consider and resolve upon plans for the remaining LAPF holdings will come to a future meeting.

9 IN-YEAR GRANTS FUND

- a) To receive, review and resolve upon the Town Clerk's report on the new in-year grant fund for 2024-25 – *report attached*

10 POLICIES AND STRATEGIES

- a) To receive, consider and resolve upon the adoption of an Anti-Fraud and Corruption Policy - *copy attached*
- b) To receive, consider and resolve upon the adoption of a Whistleblowing policy - *copy attached*

11 PLANNING AND TRANSPORTATION COMMITTEE IN-YEAR FUNDING REQUEST

To receive, consider and resolve upon an in-year funding request from the Planning and Transportation Committee for funding for boundary gateway signage - *report attached*

12 MATTHEWS GREEN COMMUNITY CENTRE

- a) To receive a verbal report from the Town Clerk on a meeting held on 6th March 2024 regarding the MGCC.
- b) To receive any related correspondence received since publication of this agenda

13 MAYORAL ALLOWANCE

To receive, consider and resolve upon a recommendation from the Strategy Working Party for an amendment to the Mayoral Allowance from 2024-25 onwards – *report attached*

14 ACCOUNTS PAYABLE

- a) To approve the list of costs from 1st January 2024 to 31st March 2024 totalling the sum of £359,459.12 paid from the F & GP Account, this includes £140,000 transferred to the Clerk's account - *copy attached 14a(i)* and a copy of invoices over £500 paid during this period – *copy attached 14a(ii)*
- b) To approve the list of costs from 1st January 2024 to 31st March 2024 totalling the sum of £133,248.12 paid from the Clerk's Drawing Account – *copy attached*

15 CIL MONITORING REPORT

- a) To receive a report on CIL income and expenditure to April 2024 – *report attached*

- b) To note that funds received in the 2023-24 financial year have been moved to a CIL earmarked reserve
- c) To approve a request from the Town Clerk and RFO to migrate all remaining CIL funds from previous financial years to the CIL earmarked reserve

16 INSURANCE

To receive an update from Town Clerk & RFO regarding the council's insurance renewal for 2024-25 and to consider and resolve upon:

- a) Options for the insurance of the town council's artwork, silver and civic regalia
- b) A request for in-year funding to undertake a reinstatement valuation for the town hall for insurance purposes - *report attached*

17 STANDING FINANCIAL REGULATIONS (SFRs)

- a) To receive, for information, the updated addendum to the SFRs for the 2024-25 financial year
- b) To consider a recommendation to full council to update the expenditure limit for the Amenities Officer from 0.25% to 0.5%

18 EXCLUSION OF THE PRESS AND PUBLIC

To resolve that, in view of the confidential nature of the business about to be transacted, e.g. legal and financial matters, it is advisable in the public interest that the press and public be temporarily excluded and that they are instructed to withdraw.

PART TWO

19 LEASE MATTERS

- DT Brands lease
- Timpson lease
- WHA lease extension request

20 STAFFING UPDATE

General staffing update

Committee members: Cllrs B Alvi (Vice Chair), B Callender, R Comber, M Gee (Chair), T Lack, A Mather, H Richards and I Shepherd-Dubey.

In order to comply with the Data Protection Act 1998, all persons attending this meeting are hereby notified that this meeting will be recorded. The purpose of recording proceedings is that it acts as an aide-memoir in assisting the clerk of the meeting in the compilation of minutes. The recordings are held in a secure location and deleted once it has been resolved that the minutes are a true and correct record.

In accordance with The Openness of Local Government Bodies regulations 2014, persons attending this meeting may make their own recordings of the proceedings subject to the Council's Policy on Filming, Recording & Reporting on Council and Committee Meetings (copy available on request).

23rd January 2024

Minutes of the proceedings at the meeting of the **FINANCE AND PERSONNEL COMMITTEE** meeting held on this day in the Council Chamber, Town Hall, Wokingham from 7.30pm to 8.43 pm.

PRESENT

Chair: Cllr M Gee

Councillors: Cllrs B Alvi (Vice Chair), B Callender, R Comber, S Gurney (ex-officio), T Lack, M Lucey, H Richards, I Shepherd-Dubey.

IN ATTENDANCE

Town Clerk: Katy Hughes

APOLOGIES FOR ABSENCE (Agenda Item 1)

Apologies were received from Cllr A Mather

MEMBERS' INTERESTS (Agenda Item 2)

None

QUESTIONS FROM MEMBERS OR THE PUBLIC (Agenda Item 3)

No questions were received.

MINUTES OF THE FINANCE AND PERSONNEL COMMITTEE MEETING (Agenda Item 4)

**RESOLVED
30772**

It was proposed by Cllr M Gee and seconded by Cllr R Comber and it was

that the minutes of the proceedings of the meeting of the Finance & Personnel Committee held on 21st November 2023, pages 16872 to 16881 be received as a true and correct record and that they be signed by the Chair.

A vote was taken and it was unanimous.

FUNDING REQUESTS (Agenda Item 5)

- a) The Town Clerk's report 02/2024 was received and considered. The Town Clerk noted the requirement for training for the new RFO and necessary Health and Safety training that had been scheduled.

Following discussion, it was proposed by Cllr B Alvi and seconded by Cllr B Callender and it was

**RESOLVED
30773**

To approve in-year funding from reserves for additional staff training.

- b) The Town Clerk's report 04/2024 was received and considered. The Town Clerk noted the additional challenges posed by the proposal to install UV protective window film at the town hall, and the requirement for further time to investigate the requirement for planning consent, or look at alternative

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measures to protect the council's collection of artwork and other items in the hall from UV light damage.

Following discussion, it was proposed by Cllr H Richards and seconded by Cllr R Comber and it was

**RESOLVED
30774**

To roll forward the £10,000 funding into the budget for 2024-25.
A vote was taken and it was unanimous.

PRECEPT 2024-25 (Agenda Item 6)

The Town Clerk gave a verbal briefing on the budget process for 2024-25, referencing previous committee discussions in November 2023 and work carried out with officers to consider future spending commitments and expenditure for 2024-25, and invited questions from members.

Members raised questions on a number of matters, including proposed budget for graffiti removal, Market Place repairs and maintenance, Thames and Chiltern in Bloom and grants budget.

It was noted that some expenditure was planned to be covered by funds coming from reserves. The Town Clerk noted that at this stage, it is anticipated that underspending in the current year is likely to result in funds being added to the council's reserves at the end of this financial year,

Following discussion, it was proposed by Cllr M Lucey, seconded by Cllr T Lack and members

**RESOLVED
30775**

To recommend the draft budget and precept of £1,227,267, being an 8.75% increase on the current year's rate, to Full Council for approval.

GRANT VARIATION REQUEST (Agenda Item 7)

The Town Clerk's report 03/2024 was received and considered.

Following discussion, it was proposed by Cllr M Gee, seconded by Cllr I Shepherd-Dubey and members

**RESOLVED
30776**

to approve the request from Emmbrook and Bearwood Cricket Club to repurpose their grant 2022 funding to replace their broken wicket roller.

CCLA PROPERTY MARKET UPDATE (Agenda Item 8)

Members reviewed a market update report received from CCLA.

The Town Clerk reported that funds for redeemed units in the CCLA Local Authorities Property Fund would be received in February.

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**RESOLVED
30777**

Following discussion, it was proposed by Cllr H Richards, seconded by Cllr B Alvi and members

to approve the transfer of received funds into the council's CCLA Public Sector Deposit Funds holding, with a view to reviewing options for investments again at a later meeting.

ACCOUNTS PAYABLE (Agenda Item 9)

The following list of payments from the Clerk's Drawing Account and the F&P Account were received. It was proposed by Cllr M Gee, Seconded by Cllr B Callender and it was

**RESOLVED
30778**

To approve:

- (a) the list of costs from 1st November 2023 to 31st December 2023 totalling the sum of £224,122.62 paid from the F & GP Account, this includes £120,000 in transfers to the Clerk's A/C.
- (b) the list of costs from 1st November 2023 to 31st December 2023 totalling the sum of £82,884.05 paid from the Clerks Drawings account.

FINANCIAL REPORTS (Agenda Item 10)

The following financial reports were received and noted

- (a) Income and Expenditure to 31st December 2023.
- (b) Balance Sheet as 31st December 2023.
- (c) Revenue monitoring report to 31st December 2023.

CIL MONITORING REPORT (Agenda item 11)

Members received a report from the Town Clerk on CIL income and expenditure to date, along with anticipated future income. This report will be brought to the committee regularly to allow members to review balances and monitor and consider proposed CIL uses.

The Clerk noted the council's previous planned future used for CIL, and advised members of a proposal going to the next full council to utilise CIL funds for expenditure at Woosehill Community Centre for replacement chairs and required health and safety spending on new fire doors.

COUNCIL STRATEGY (Agenda item 12)

The Town Clerk introduced this agenda item, noting that all committees had been asked to consider how the work of the committee can support the delivery of the council's strategy.

During discussion, it was noted:

- The grants process is a key way in which the Finance and Personnel Committee can support the delivery of the council's strategy
- Some consideration should be given to how the council can encourage applications from local groups and organisations supporting our local community. It was noted that an information session could be run,

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providing an opportunity for organisations and groups to better understand our grants process, see examples of the sort of information the committee needs to see on completed applications.

EXCLUSION OF PRESS AND PUBLIC (Agenda Item 13)

**RESOLVED
30779**

It was proposed by Cllr M Gee, seconded by Cllr H Richards and it was

that in view of the confidential nature of the business about to be transacted i.e. commercial, financial and personnel, it was advisable in the public interest that the press and public be temporarily excluded and instructed to withdraw.

STAFFING UPDATE (Agenda Item 14)

The Town Clerk gave a verbal update on staffing matters.

The meeting ended at 8.43pm

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Date: 05/01/2024

Wokingham Town Council

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Time: 11:18

F & P and Current Accounts

List of Payments made between 01/11/2023 and 31/12/2023

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/11/2023	SAGE	Std Ord	63.00		Payroll
01/11/2023	Wokingham Borough Council	Std Ord	2,893.00		Th chambers 2104329
03/11/2023	Wokingham Borough Council	Std Ord	59.80		Hawkins Way 0007370707
06/11/2023	O2	DDR 0611	316.91		26584481/O2
07/11/2023	Google Ireland Limited	DDR 0711	41.40		4836463500/Google Ireland Limi
08/11/2023	Hiscock	Std Ord	2,317.12		WTC insurance payment
09/11/2023	Clerk's Drawings Account	Imprest	80,000.00		
10/11/2023	Barclaycard Commercial	DDR 1011	44.00		010034751023/Barclaycard
14/11/2023	BACS P/L Pymnt Page 4882	BACS Pymnt	33,597.72		BACS P/L Pymnt Page 4882
17/11/2023	Barclaycard Commercial	DDR 1711	1,465.25		TRAIN2010/Barclaycard
17/11/2023	Castle Water Limited	DDR 1711	86.55		10000581613/Castle Water Limit
21/11/2023	Total Gas & Power Ltd	DDR 2111	6,085.54		318388559/23/Total Gas & Power
21/11/2023	Total Gas & Power Ltd	DDR 211123	282.63		318388603/23/Total Gas & Power
21/11/2023	Alarm Response	BACS	1,047.40		Alarm Response
21/11/2023	Alarm Response	BACS	-1,047.40		Alarm Response
23/11/2023	BACS P/L Pymnt Page 4886	BACS Pymnt	3,732.31		BACS P/L Pymnt Page 4886
23/11/2023	HMRC	DDR	7,909.40		HMRC
26/11/2023	ARVAL	DD	599.24		HK72 FNE WO7317
29/11/2023	Focus Group	DDR 291123	964.45		6821541/Focus Group
29/11/2023	allotment	200154	30.83		allotment
29/11/2023	allotment	CORR200154	-30.83		allotment
30/11/2023	BACS P/L Pymnt Page 4891	BACS Pymnt	6,526.00		BACS P/L Pymnt Page 4891
30/11/2023	Twofold Limited	DDR 301123	71.96		16330/Twofold Limited
30/11/2023	DD V268	BACS	100.00		DD V268
30/11/2023	DD V268	BACS	-100.00		DD V268
01/12/2023	SAGE	Std Ord	63.00		Payroll
01/12/2023	Wokingham Borough Council	Std Ord	2,893.00		Th chambers 2104329
01/12/2023	ARVAL	DDR	36.00		ARVAL
03/12/2023	Wokingham Borough Council	Std Ord	59.80		Hawkins Way 0007370707
06/12/2023	O2	DDR 0612	332.06		27158972/O2
07/12/2023	Google Ireland Limited	DDR 0712	41.40		4880190640/Google Ireland Limi
08/12/2023	Hiscock	Std Ord	2,317.12		WTC insurance payment
11/12/2023	Barclaycard Commercial	DDR 11223	49.88		010034751123/Barclaycard
12/12/2023	Clerk's Drawings Account	Imprest	40,000.00		tx main to clerks
14/12/2023	BACS P/L Pymnt Page 4895	BACS Pymnt	14,070.34		BACS P/L Pymnt Page 4895
18/12/2023	Barclaycard Commercial	DDR 181223	1,683.89		SNAPPY 1511/Barclaycard
18/12/2023	Barclaycard Commercial	DDR 181223	2.00		SNAPPY NO REC/Barclaycard
18/12/2023	SAGE	DD	3.00		SAGE
20/12/2023	Castle Water Limited	DDR 2012	35.52		10000876558/Castle Water Limit
22/12/2023	BACS P/L Pymnt Page 4901	BACS Pymnt	4,514.69		BACS P/L Pymnt Page 4901
22/12/2023	Focus Group	DDR 2212	122.15		6821913/Focus Group
26/12/2023	ARVAL	DD	599.24		HK72 FNE WO7317
27/12/2023	Total Gas & Power Ltd	DDR 2712	1,039.29		321686690/23/Total Gas & Power
27/12/2023	Total Gas & Power Ltd	DDR 271223	284.90		321751556/23/Total Gas & Power
29/12/2023	Focus Group	DDR 2912	849.14		6822713/Focus Group
31/12/2023	HMRC	DDR	8,069.92		HMRC

Total Payments 224,122.62

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Finance & Personnel Meeting 23/01/2024

16906



Date:05/01/2024

Wokingham Town Council

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Time: 11:19

Clerk's Drawings Account

List of Payments made between 01/11/2023 and 31/12/2023

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/11/2023	Wokingham Borough Council	Std Ord	250.00		Office 3 2239762
01/11/2023	Wokingham Borough Council	Std Ord	337.00		Market tolls 1016075
01/11/2023	Wokingham Borough Council	Std Ord	259.00		Office 1 2035191
01/11/2023	Wokingham Borough Council	Std Ord	320.00		Woosehill 101493X
01/11/2023	Wokingham Borough Council	Std Ord	329.00		Info Centre 1045161
02/11/2023	REIMB DD MAYOR	BACS	1,345.90		REIMB DD MAYOR
03/11/2023	Peninsula	Std Ord	167.44		HR support
06/11/2023	Commission charges	DD	15.00		Commission charges
07/11/2023	DD & wedding refund	BACS	400.00		DD & wedding refund
14/11/2023	BACS P/L Pymnt Page 4877	BACS Pymnt	2,554.83		BACS P/L Pymnt Page 4877
14/11/2023	BACS P/L Pymnt Page 4880	BACS Pymnt	3,781.26		BACS P/L Pymnt Page 4880
15/11/2023	Staff Bloom DD	BACS	331.85		Staff Bloom DD
15/11/2023	Nov salary	DD	26,226.94		Nov salary
16/11/2023	Castle Water Limited	DDR 1611	43.04		10000543234/Castle Water Limit
17/11/2023	Castle Water Limited	DDR 1711	126.93		10000579268/Castle Water Limit
17/11/2023	Castle Water Limited	DDR 171123	15.00		10000569812/Castle Water Limit
23/11/2023	BACS P/L Pymnt Page 4887	BACS Pymnt	1,457.72		BACS P/L Pymnt Page 4887
23/11/2023	BACS P/L Pymnt Page 4888	BACS Pymnt	674.39		BACS P/L Pymnt Page 4888
23/11/2023	DD HCCV POPPY	BACS	507.00		DD HCCV POPPY
30/11/2023	BACS P/L Pymnt Page 4892	BACS Pymnt	2,102.77		BACS P/L Pymnt Page 4892
30/11/2023	051223 DD	BACS	400.00		051223 DD
30/11/2023	HONORARY	BACS	1,400.00		HONORARY
01/12/2023	Wokingham Borough Council	Std Ord	250.00		Office 3 2239762
01/12/2023	Wokingham Borough Council	Std Ord	337.00		Market tolls 1016075
01/12/2023	Wokingham Borough Council	Std Ord	259.00		Office 1 2035191
01/12/2023	Wokingham Borough Council	Std Ord	320.00		Woosehill 101493X
01/12/2023	Wokingham Borough Council	Std Ord	329.00		Info Centre 1045161
03/12/2023	Peninsula	Std Ord	167.44		HR support
07/12/2023	DD V268	DDR	100.00		DD V268
14/12/2023	BACS P/L Pymnt Page 4896	BACS Pymnt	3,189.33		BACS P/L Pymnt Page 4896
15/12/2023	Dec salary	DDR	26,491.87		Dec salary
18/12/2023	DD PAY STAFF	BACS	441.60		DD PAY STAFF
20/12/2023	Quadient was Neopost	DDR 201223	30.00		Purchase Ledger DDR Payment
21/12/2023	Castle Water Limited	DDR 2112	17.30		10000896530/Castle Water Limit
22/12/2023	BACS P/L Pymnt Page 4898	BACS Pymnt	6,214.63		BACS P/L Pymnt Page 4898
28/12/2023	Castle Water Limited	DDR 2812	78.62		10000968385/Castle Water Limit
28/12/2023	DD STAFF	BACS	325.79		DD STAFF
28/12/2023	Alarm Response	BACS	1,287.40		Alarm Response
Total Payments			82,884.05		

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Finance & Personnel Meeting 23/01/2024

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24/01/2024

Wokingham Town Council
Summary Income & Expenditure by Budget Heading 31/12/2023

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Month No: 9

Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
101	Amenities						
	Income	0	0	30	30		
	Expenditure	58,855	48,148	87,500	39,352	12,793	26,559
	Net Income over Expenditure	(58,855)	(48,148)	(87,470)	(39,322)		
	plus Transfer from EMR	0	0				
	Movement to/(from) Gen Reserve	(58,855)	(48,148)				
102	Market						
	Income	41,860	33,714	41,700	7,987		
	Expenditure	12,902	6,413	13,110	6,697	10,723	(4,027)
	Movement to/(from) Gen Reserve	28,958	27,300				
103	Parks & Bloom						
	Income	13,835	3,867	5,650	1,783		
	Expenditure	146,772	114,179	168,700	54,521	32,276	22,245
	Net Income over Expenditure	(132,937)	(110,312)	(163,050)	(52,738)		
	plus Transfer from EMR	0	15,642				
	Movement to/(from) Gen Reserve	(132,937)	(94,670)				
104	Woosehill						
	Income	26,011	19,833	36,410	16,577		
	Expenditure	28,177	20,725	28,300	7,575	3,866	3,709
	Movement to/(from) Gen Reserve	(2,166)	(892)				
106	Town Hall						
	Income	128,646	94,346	140,360	46,014		
	Expenditure	92,967	75,664	109,960	34,296	25,128	9,167
	Net Income over Expenditure	35,679	18,682	30,400	11,718		
	plus Transfer from EMR	0	0				
	Movement to/(from) Gen Reserve	35,679	18,682				
109	Allotments						
	Income	64,502	55,945	13,400	(42,545)		
	Expenditure	57,592	49,376	10,780	(38,596)	4,397	(42,994)
	Movement to/(from) Gen Reserve	6,910	6,569				
120	Amenities Capital						
	Expenditure	41,951	73,143	55,900	(17,243)		(17,243)
	plus Transfer from EMR	11,000	26,764				
	Movement to/(from) Gen Reserve	(30,951)	(46,379)				
201	Personnel						
	Expenditure	598,626	432,415	577,170	144,755	1,720	143,035
301	F & P Administration						
	Income	1,428,940	1,265,242	1,327,020	61,778		
	Expenditure	121,865	113,185	297,160	183,975	11,836	172,139
	Net Income over Expenditure	1,307,075	1,152,057	1,029,860	(122,197)		
	plus Transfer from EMR	4,000	32,875				
	less Transfer to EMR	393,992	0				

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Finance & Personnel Meeting 23/01/2024

16908



	Movement to/(from) Gen Reserve	917,083	1,184,931				
302 Civic	Expenditure	26,071	19,940	41,300	21,360	2,676	18,684
303 Grants	Income	0	2,000	0	(2,000)		
	Expenditure	100,669	88,239	102,520	14,281		14,281
	Movement to/(from) Gen Reserve	(100,669)	(86,239)				
304 Arts & Culture	Income	3,209	3,710	4,800	1,090		
	Expenditure	86,277	97,690	103,650	5,960	65,981	(60,022)
	Movement to/(from) Gen Reserve	(83,068)	(93,980)				
401 Highways and Planning	Income	4,800	5,280	2,940	(2,340)		
	Expenditure	6,777	1,530	5,340	3,810	353	3,456
	Movement to/(from) Gen Reserve	(1,977)	3,749				
Grand Totals:- Income		1,711,804	1,483,936	1,572,310	88,374		
Expenditure		1,379,503	1,140,649	1,601,390	460,741	171,751	288,990
Net Income over Expenditure		332,301	343,287	(29,080)	(372,367)		
plus Transfer from EMR		15,000	75,281				
less Transfer to EMR		393,992	0				
Movement to/(from) Gen Reserve		(46,691)	418,568				

CHAIR INITIALS _____



08/01/2024

Wokingham Town Council

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Detailed Balance Sheet - Excluding Stock Movement

Month 10 Date 31/12/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
101	Debtors	33,851
105	VAT Control Account	(264)
110	Prepayments	30,421
201	F & GP + Current Account	905,347
202	Clerk's Drawings Account	48,443
209	RYND	18,041
210	Petty Cash	217
211	Office 2 (Michael Cragg)	814
212	CCLA Public Sector deposit fun	350,000
Total Current Assets		1,386,870
<u>Current Liabilities</u>		
501	Creditors	49,358
502	Receipts in Advance	4,957
504	RYND Creditor	18,041
508	Office 2 Michael Cragg	814
510	Accruals	698
515	PAYE/NI Control A/C	(0)
561	Hire Deposits Town Hall	1,900
562	Hire Deposits Woosehill	1,500
564	Long Term Key & Damage Deposit	2,625
565	Allotment key deposit	370
599	Suspense Account	70
Total Current Liabilities		80,333
Net Current Assets		1,306,537
Total Assets less Current Liabilities		1,306,537
<u>Represented by :-</u>		
301	Current Year Surplus/Deficit	368,592
310	General Reserve	272,857
320	Self Insurance Fund	1,481
321	Emergency Provision	175,000
324	Election Reserve	(7,375)
360	Playpark Earmark Reserve	474,232
370	Town Hall Maintenance Reserve	21,750
Total Equity		1,306,537

NB: The balance sheet does not show investments other than those in interest bearing savings accounts. The council's CCLA LAPF investments are identified as long-term investments for town and parish councils and appear on the Fixed Asset Register.

CHAIR INITIALS _____

Finance & Personnel Meeting 23/01/2024

16910





Wokingham Town Council

Town Clerk's Report 11/2024

To: Finance and Personnel Committee

Date: 22nd April 2024

Subject: Year End Outturn Report 2023-24

1 PURPOSE OF REPORT

- 1.1 To note the outturn for the 2023-24 financial year.

2 INFORMATION

- 2.1 Appendix A shows the final outturn for 2023-24 by cost centre and explains each variance.
- 2.2 The accounts were closed at 31st March and the revenue outturn will be subject to Internal Audit scrutiny on 24th April 2024. As such, these figures may be subject to change, which, in the event will be reported to members by the Town Clerk.
- 2.3 The outturn shows an overall underspend for the financial year of £139,535.

This is made up of underspends on:

- Amenities (hanging baskets, Christmas lights and Market Place cleaning)
- Civic (underspend on events and funds for UV protection already approved to be rolled to 2024-25),
- Underspend on grants
- Lower level of CIL transfer due to lower than budgeted CIL income.
- Tree works at Joel Park not completed in expected time and running over the year-end

- 2.4 The outturn shows a higher than budgeted level of income, exceeding expectations by £100,287.

This is accounted for by:

- Sale of units of the CCLA LAPF
- Grant funding received and 1 grant returned
- Receipt of S106 funding for allotment upgrades

It is partially offset by:

- Lower than budgeted CIL income
- Lower than budgeted hall hire income for Woosehill

- 2.5 As at 1st April 2023, the earmarked reserve balance stood at £740,369 this has now increased to £854,062 and is made up of the following:

Reserves	2023	Year to 31 March 2024		2024
		Used	Added	
Self Insurance Fund	£17,123	£17,123	£0	£0
Emergency Provision	£175,000	£0	£50,000	£225,000
Election Reserve	£25,500	£32,875	£8,000	£625
Tree maintenance reserve	0	£0	£10,077	£10,077
Playpark Earmarked Reserve	£500,996	£47,243	£0	£453,753
Town Hall Maintenance Reserve	£21,750	£13,487	£30,000	£38,263
CIL reserve			£126,344	£126,344
	£740,369	£110,728	£224,421	£854,062

- 2.6 For information and to assure council, all CIL income has been appropriately audited and accounted for within the 5-year statutory timeframe. Wokingham Town Council has fulfilled the requirements to report annually to WBC and, in line with the Transparency Code 2015, publishes this information on the council's website.
- 2.7 The general reserves balance has increased to £296,424.
- 2.8 The current Long-Term investments as at 1st April 2024 are as follows:
- In March 2024, 33,144 units were sold, generating an income of £90,577. The remaining units were valued at £91,815.61 (mid-value).
 - Interest of £9,130.38 from this investment was received during the financial year.

Cost centre	Year end position					Transfer to/from EMR	Current variance £	Comments on variance
	Current Approved Budget £	Actuals £	£	£	£			
Allotments (109)	Expenditure	10,780	56,038				45,258	Improvement projects funded by S106 funding for allotments
	Income	(13,400)	(65,983)				(52,583)	Income from S106 funding
	Net	(2,620)	(9,945)				(7,325)	
Amenities (101)	Expenditure	87,500	65,654				(21,846)	Marketplace cleaning underspend of £13,500. Underspend of approx £8,000 between Christmas lights and hanging baskets.
	Income	(30)	-				30	
	Net	87,470	65,654				(21,816)	
Amenities Capital (120)	Expenditure	55,900	73,143				17,243	Leslie Sears resurfacing in-year additional spend (£21.3K) over existing £25K budget approved from playpark EMR
	Income	-	-				-	
	Net	55,900	73,143				17,243	
Arts & Culture (304)	Expenditure	103,650	104,261				611	Small anticipated underspends on Book Festival, Sunny Saturdays and Fun Day. PRS will be underspent by £600 as we are still in credit from a previous year. In-year approved additional spends for LNY and Fun Day.
	Income	(4,800)	(4,085)				715	
	Net	98,850	100,176				1,326	
Civic (302)	Expenditure	41,300	24,593				(16,707)	£10,000 Museum Accreditation funds for window coverings are rolled forward into 2024-25
	Income	-	-				-	
	Net	41,300	24,593				(16,707)	
F & P Administration (301)	Expenditure	297,160	150,735				(146,425)	CIL income of £126,344 moved to earmarked reserve.
	Income	(1,327,020)	(1,370,457)				(43,437)	Additional income of £90,577 from sale of CCLA LAPP units. CIL income £73,656 lower than anticipated.
	Net	(1,029,860)	(1,219,722)				(189,862)	
Grants (303)	Expenditure	102,520	88,239				(14,281)	
	Income	-	(2,000)				(2,000)	2k returned from More Arts as not required for living advent calendar.
	Net	102,520	86,239				(16,281)	
Highways and Planning (401)	Expenditure	5,340					(2,743)	Bus shelter repairs budget used as required
	Income	(2,940)	2,597				884	
	Net	2,400	(2,056)				(1,859)	
Market (102)	Expenditure	11,310	18,753				7,443	Additional spend on electricity pillar repairs covered by UKSPF grant.
	Income	(41,700)	(53,487)				(11,787)	UK SPF grant of £10,070 received 9/1/24.
	Net	(30,390)	(34,734)				(4,344)	
Parks & Bloom	Expenditure	168,700	170,177				1,477	In year approval for Park Yoga (£1,400). In year approval of spend for replacement Elms Field trampoline (£15,642). Funds moved to a temporary EMR for trees to cover costs which ran over the year end period
	Income	(5,650)	(4,855)				795	
	Net	163,050	165,322				2,272	
Personnel	Expenditure	577,170	577,555				385	
	Income	-	(560)				(560)	Income from training course places sold to other councils
	Net	577,170	576,995				(175)	
Town Hall	Expenditure	109,960	100,238				(9,722)	Water accrual £5k Castle Water billing issues. Repairs and maintenance overspent, some costs to be covered by earmarked reserve funds.
	Income	(140,360)	(142,245)				(1,885)	Wedding bookings have increased. Expected to reach target for wedding income.
	Net	(30,400)	(42,007)				(11,607)	
Woosehill	Expenditure	28,300	28,073				(227)	
	Income	(36,410)	(26,869)				9,541	Bookings not yet recovered to pre-covid levels. Annual budget projections have been revised downwards for 2024/25
	Net	(8,110)	1,204				9,314	
TOTAL			(212,542)			-	(239,821)	

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Chartered Accountant and Chartered Tax Adviser

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Ms Katy Hughes
Town Clerk
Wokingham Town Council
Town Hall
Market Place
Wokingham
Berkshire RG40 1AS

4th September 2023

Dear Katy

Internal audit for the year ended 31st March 2024 – interim report

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. During my first interim visit in August 2023 I reviewed the financial systems and controls for the year to date.

My internal audit testing was based on the guidelines included in the 2023 edition of Governance & Accountability for Smaller Authorities in England. Initial discussions with Nicky Harmsworth established whether there were any changes to the internal controls in place and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of the controls.

Further interim visits will be made later in the year to review additional systems and controls and a final visit will take place after the year end to review risk management, the year end accounts and related documentation.

General Comments

Specific comments below are in the order of the headings in section 1 of the Annual Return. There are no significant matters to draw to your attention. Controls remain very strong.

Detailed report

As part of the testing I checked:

A. Appropriate books of account kept throughout the year

- The accounts are maintained on Omega and kept up-to-date. The Bookings and Allotments packages are also used. These packages are adequate for the Council's needs.
- The Committees are provided with reports produced from Omega and a summary in Excel which allows results to be compared against a phased budget and brief commentary added.
- The opening balances indicate that the cashbook and other balances were correctly rolled forward to the current financial year.

- B. Expenditure is properly incurred, payments approved and VAT appropriately accounted for**
- A sample of payment invoices was checked to ensure that they had been approved, correctly paid and VAT treated correctly. No errors were found.
 - A sample of payment runs from both the F&P and Clerks account were reviewed to ensure that the controls had operated correctly. No errors were found. Additional approval to pay invoices exceeding the Town Clerk's limit was sought where necessary.
- Audit work outstanding:***
- Additional work to ensure that the correct number of quotations / tenders are sought will be undertaken at my next interim visit.
- C. Council has proper risk assessment & management procedures**
- Standing Orders and Standing Financial Regulations were reviewed. These were updated during the previous year.
 - Council minutes were scrutinised.
- Audit work outstanding:***
- The management of risk will be reviewed at a later visit.
 - Insurance cover will be reviewed at a later visit.
- D. The Precept resulted from an adequate budgetary process and suitable financial monitoring**
- The reporting of financial results and monitoring of actual against budget was reviewed. This is carried out regularly at a committee level.
- Audit work outstanding:***
- The budget setting process for 2024-25 will be reviewed at a later visit.
 - Final out-turn against budget will be reviewed at the final visit.
- E. Expected income was received, recorded and banked; VAT appropriately accounted for**
- No significant issues arose during the review and testing of income controls. The following income streams were reviewed:
- The precept was agreed to Council minutes and bank statements
 - CIL income was agreed to bank statements
 - Test checks were made for market income.
 - The monthly VAT returns were reviewed.
- Audit work outstanding:***
- Hall bookings income, rental income and allotment income will be reviewed at a later visit.
- F. Petty Cash expenditure supported and float controlled**
- Audit work outstanding:***
- Petty cash will be reviewed at a later visit.
- G. Payroll is properly prepared, authorised and PAYE/NI requirements fulfilled**
- Audit work outstanding:***
- The operation of payroll will be reviewed at a later visit.

H. The fixed assets register properly reflects the Council's assets

Audit work outstanding:

- The fixed assets register is maintained on an Excel spreadsheet and this will be reviewed after the year end.

I. Periodic and year-end bank reconciliations are properly carried out

- Bank reconciliations are prepared on a timely basis and copies are saved on the office network.

J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail and debtors & creditors were properly recorded

Audit work outstanding:

- The accounting statements will be reviewed after the year end.

K. Correct declaration of exemption from limited assurance review in 2022/23

- Not applicable – the Council was subject to a limited assurance review in 2022/23.

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 legislation.

- The AGARs for the past five years are available on the Council website in accordance with the requirements of the Accounts and Audit Regulations 2015.
- A new webpage has been added to the website which draws together all the necessary transparency information on one page.

M. The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations

- The exercise was carried out for the correct length of time and was advertised correct.

N. The authority has complied with the publication requirements for 2022/23 AGAR

Audit work outstanding:

- At the time of my first visit the AGAR had not been returned by the external auditors so this assertion will be examined at a later visit.

O. The council met its responsibilities as a trustee of trust funds

- The Council is sole trustee for two charities (King George V playing field and Leslie Sears playing field). The day-to-day management of the land is delegated to WTC and no separate bank accounts are held. WTC subsidises the maintenance of the land as the costs far exceed the income. No funds are held on behalf of the charities.

Audit work outstanding:

- The submission of returns to the Charity Commission will be checked at the year end visit.

I trust that these comments are self-explanatory, but please do not hesitate to contact me if councillors would like further details. I should like to thank the Council staff for their assistance during my visit.

Yours sincerely



Claire Connell

Claire Connell MA, ACA, CTA

Chartered Accountant and Chartered Tax Adviser

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Ms Katy Hughes
Town Clerk
Wokingham Town Council
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Market Place
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Berkshire RG40 1AS

4th March 2024

Dear Katy

Internal audit for the year ended 31st March 2024 – interim report

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. During my second visit in February 2024 I reviewed further financial systems and controls for the year to date.

As at the previous visit, my internal audit testing was based on the guidelines included in the 2023 edition of Governance & Accountability for Smaller Authorities in England.

A final visit will take place after the year end to review risk management, the year end accounts and related documentation.

General Comments

Specific comments below are in the order of the headings in section 1 of the Annual Return and relate to the work carried out at this visit. Once again, there are no significant matters to draw to your attention and controls remain very strong.

Detailed report

As part of the testing I checked:

A. Appropriate books of account kept throughout the year

- The accounts are maintained on Omega and kept up-to-date. The Bookings and Allotments packages are also used. These packages are adequate for the Council's needs.
- The Committees are provided with reports produced from Omega and a summary in Excel which allows results to be compared against a phased budget and brief commentary added.

B. Expenditure is properly incurred, payments approved and VAT appropriately accounted for

- A further sample of payment invoices was checked to ensure that they had been approved, correctly paid and VAT treated correctly. No errors were found.

- The process for awarding the contract for the new playground surface at Leslie Sears playground was reviewed. This had been advertised on Contracts Finder and the tenders were then scored and a contract awarded.
- Compliance with procurement rules was considered. At the time of my visit, two contracts were out for tender. One had been advertised on Contracts Finder and the other small contract was advertised on the Council website and sent to known contractors. These comply with the financial regulations and legal requirements.

C. Council has proper risk assessment & management procedures

- Council minutes were scrutinised.
- The management of risk was reviewed. There are procedures in place to ensure that the risk register is regularly considered by Council and where appropriate, its committees.

Audit work outstanding:

- Insurance cover will be reviewed at a later visit.

D. The Precept resulted from an adequate budgetary process and suitable financial monitoring

- The budget setting process for 2024-25 was complete at the time of my visit. The process appeared thorough and it included a review of earmarked reserves.
- Final out-turn against budget will be reviewed at the final visit.

E. Expected income was received, recorded and banked; VAT appropriately accounted for

No significant issues arose during the review and testing of income controls. The following income streams were reviewed:

- A sample of hall bookings invoices were checked to ensure the correct hire rates were used and VAT correctly applied
- Allotment rents were reviewed and the correct rates had been used
- Rental income was reviewed. There has been no change to rents charged during the year.
- Information centre income was reviewed
- The monthly VAT returns continue to be submitted on time.

Comments:

- The cash and cheque receipts received via the information centre were difficult to trace to the cashbook and bank statements. Following my visit, I understand that the procedures for banking the cash and cheques have been reviewed and updated.

F. Petty Cash expenditure supported and float controlled

- Petty cash expenditure is small and controlled. Receipts are available to support the expenditure.

G. Payroll is properly prepared, authorised and PAYE/NI requirements fulfilled

- Payroll has continued to be prepared in house using Sage.
- The pay for one month was reviewed to relevant timesheets and expense claims and the calculation of deductions checked. Timesheets and expense claims are authorised by the Town Clerk and mileage payments are correctly treated for tax and pension purposes.
- Rates of pay were checked to ensure that the Performance Related Pay scheme awards had been correctly implemented.

H. The fixed assets register properly reflects the Council's assets

Audit work outstanding:

- The fixed assets register is maintained on an Excel spreadsheet and this will be reviewed after the year end.

I. Periodic and year-end bank reconciliations are properly carried out

- Bank reconciliations are prepared on a timely basis and copies are saved within the accounting software.

J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail and debtors & creditors were properly recorded

Audit work outstanding:

- The accounting statements will be reviewed after the year end.

K. Correct declaration of exemption from limited assurance review in 2022/23

- Not applicable – the Council was subject to a limited assurance review in 2022/23.

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 legislation.

- The AGARs for the past five years are available on the Council website in accordance with the requirements of the Accounts and Audit Regulations 2015.
- A new webpage has been added to the website which draws together all the necessary transparency information on one page.

M. The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations

- The exercise was carried out for the correct length of time and was advertised correctly.

N. The authority has complied with the publication requirements for 2022/23 AGAR

- The external audit certificate and notice of conclusion were published on the website before the deadline.

O. The council met its responsibilities as a trustee of trust funds

- The Council is sole trustee for two charities (King George V playing field and Leslie Sears playing field). The day-to-day management of the land is delegated to WTC and no separate bank accounts are held. WTC subsidises the maintenance of the land as the costs far exceed the income. No funds are held on behalf of the charities.

Comments

- During my visit in February we discussed the advice given within the Practitioners' Guide that a separate bank account be held for the charities, despite the fact that the costs incurred in maintaining the fields vastly exceeds the income and thus the Council heavily subsidises the charities. This will be considered over the next month and a proposal brought to the F&P committee in April.

I trust that these comments are self-explanatory, but please do not hesitate to contact me if councillors would like further details. I should like to thank the Council staff for their assistance during my visit.

Yours sincerely

A handwritten signature in black ink that reads "Claire Connell". The signature is written in a cursive style with a large initial 'C'.

Claire Connell

We acknowledge as members of Wokingham Town Council our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

		Yes	No	'Yes' means that this authority:	RFO's Comment
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			Prepared its accounting statements in accordance with the Accounts and Audit Regulations.	The internal audit report (March 2024) notes: "The accounts are maintained on Omega and kept up-to-date. The bookings and allotments packages are also used. These packages are adequate for the Council's needs."
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	The internal audit report (March 2024) notes: "Once again, there are no significant matters to draw to your attention, controls remain very strong."
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			Has only done what it has the legal power to do and has complied with Proper Practices in doing so.	No incidents of non-compliance were identified in the internal audit visits
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations			During the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts	The notice of public rights to view the unaudited accounts was published on the website and on the council's notice boards on 13 th June 2023. The electors rights period ran from 19 June to 28 July 2022. The notice of conclusion of audit was published on the website on 4 th September 2023 and on the council's noticeboards.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required			Considered and documented the financial and other risks it faces and dealt with them properly.	The internal audit report (March 2024) notes: "Council minutes were scrutinised. The management of risk was reviewed. There are procedures in place to ensure that the risk register is regularly considered by Council and where appropriate, its committees."
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems			Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.	The Internal auditor visited on 15 August 2023, 20 th and 22 nd February 2024 and 24 th April 2024. "Interim audit reports were received by the Finance and Personnel Committee as part of the agenda for the committee meetings held on 26 th September 2023 and 30 th April 2024."

7	We took appropriate action on all matters raised in reports from internal and external audit			Responded to matters brought to its attention by internal and external audit	<p>At the Finance & Personnel Meeting held on 26th September 2024, the External Auditors certificate and opinion regarding the completion of the annual return for the year ended 31 March 2023 was received and it was noted that the External Auditor had raised a matter as follows:</p> <p>“We note that section 1, box 9 and Section 2, boxes 11 (a) and (b) in respect of trust funds are inconsistent. The smaller authority has confirmed that it does act as sole managing trustee for trust funds, and the figures in section 2 do note include trust transactions. Thus the response should have been ‘Yes’, ‘Yes’, and ‘Yes’ respectively. The smaller authority should ensure the AGAR is fully completed in future”</p> <p>The committee noted the completed AGAR and the comment from the External Auditor. The Town Clerk noted that the wording of the question in relation to trust fund expenditure had been ambiguous, which had led to the RFO selection the incorrect response. The Town Clerk reported that feedback to the External Auditor would be given regarding this, by the council’s Internal Auditor.</p>
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			Disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.	<p>As part of the year end process we have reviewed regular expenditure to ensure all expected instances of invoices have been received and recorded within the financial accounts for 2023-24.</p> <p>invoices for work carried out (or orders reasonably expected to be received) but not invoiced before year end have been accrued for in the accounts.</p> <p>Outstanding moneys due to the town council have been chased and reminders sent to those customers with funds owing. Funds outstanding at year end have been included within the debtors.</p>
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	<p>The Council is sole trustee for two charities. The day-to-day management of the land is delegated to WTC and at present, no separate bank accounts are held.</p> <p>Following discussion with the Internal Auditor, steps are currently being taken to open accounts to manage trust income and transactions separately to the council’s, to ensure compliance going forward.</p>

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The Councillors
Wokingham Town Council
Town Hall
Market Place
Wokingham
Berkshire RG40 1AS

15th April 2024

Dear Ladies and Gentlemen

I am pleased to accept the appointment as your internal auditor. The purpose of this letter and the attached Standard Terms of Business is to set out the basis on which I am to act and to clarify our respective responsibilities.

I am bound by the ethical guidelines of the Institute of Chartered Accountants of England and Wales and accept instructions to act for you on the basis that I will act in accordance with those ethical guidelines.

1 Roles and responsibilities

- 1.1 The council is responsible for maintaining adequate accounting and financial control functions and for preparing financial statements that have been prepared in accordance with current practices and guidance.
- 1.2 As internal auditor I am responsible for reviewing whether the systems of financial and other control are adequate and effective. I am required to complete the Internal Auditor's Report within the Annual Governance and Accountability Return. I will also provide a written report of the findings of the audit.

2 Internal audit

- 2.1 I will carry out the internal audit in accordance with the guidance provided in "Governance and Accountability for Local Councils: A Practitioners' Guide" (G&A).
- 2.2 An internal audit plan will be drawn up in consultation with the responsible officers and with reference to the council's risk assessment. This plan will be based on the internal audit checklist as set out in section 4 of G&A and modified to reflect the activities of the Council. Please see Appendix 1 for details.
- 2.3 The internal audit plan will ensure that the internal audit work covers the necessary areas so that the assurances to be given in the annual audit report can be made.
- 2.4 You will make available all necessary books and records and will allow direct access to those charged with governance in order that the internal audit work can be carried out.
- 2.5 A timetable will be agreed to ensure that my annual report is available at the required time as part of the annual return process.

3 Period of engagement

- 3.1 This appointment will be renewable on an annual basis.

4 Remuneration

- 4.1 The fee for the internal audit will be agreed each year in advance of the work commencing. The fee for 2024-25 will be unchanged from 2023-24 at £280 per day.

5 Agreement of terms

- 5.1 The terms set out in this letter and my attached Standard Terms of Business (last revised August 2023) shall take effect immediately upon your countersigning this letter and returning it to me or upon the commencement of the internal audit for the accounting period ended 31st March 2025.
- 5.2 Once it has been agreed, this letter and the attached Standard Terms of Business (last revised August 2023) will remain effective until they are replaced. I shall be grateful if you could confirm your agreement to these terms by signing the enclosed copy of this letter and returning it to me immediately.

Yours faithfully,



Claire Connell

I confirm that I have read and understood the contents of this letter and the attached Standard Terms of Business (last revised August 2023) and agree that they accurately reflect the services that I have instructed you to provide.

Signed Dated

For and on behalf of Wokingham Town Council

Appendix 1- detailed audit testing

This is based on section 4 of G&A. The tests may need to be revised during the year if activities at the Council change significantly.

Audit Area on AIAR	Tests to include
Appropriate books of account have been properly kept throughout the year.	Ensure the correct roll forward of the prior year cashbook balances to the new financial year Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained
This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Review standing orders and financial regulations Test checks of invoices Check items above de minimis amount are competitively purchased Review s137 spending if GPC not in place Review minutes for authorisations Review payment procedures and use of debit/ credit cards
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Review minutes and risk assessments Review insurance cover Ensure play areas are monitored appropriately
The precept resulted from an adequate budgetary process; progress against the budget was regularly monitored and reserves were appropriate.	Review reports to council Review minutes for evidence of council discussion Review earmarked reserves
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Test checks on income from market, allotments, rent and room hire. Review of debtors Review of VAT returns Review of CIL income and grant income
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	Test checks for receipts and approval of expenditure Review of topping up procedure
Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Test calculations, rates of pay and authorisations Review contracts of employment
Asset and investment registers were complete and accurate and properly maintained.	Review asset register. Review insurance schedule and cashbook to ensure no significant items are omitted If applicable, ensure that any fixed asset investments are correctly treated

Periodic and year-end bank reconciliations were properly carried out.	Review frequency and authorisation of bank reconciliations. Review year end reconciliation in detail
Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail from underlying records and debtors and creditors were properly recorded.	Check correct basis used. Check statements agree with cashbook. Test audit trail
The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation	Check the website to ensure that all required documentation is published in accordance with the required legislation.
The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations	Review the Public Notice from the previous year and ensure that it was published on the website in advance of the period commencing and that it covered 30 working days including the first 10 working days of July
The authority complied with the publication requirements for the prior year AGAR	Check that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR
Trust funds – responsibilities as a trustee met	Confirm that the filing of documents with the Charity Commission is up to date Confirm that the Charity meetings and accounts are recorded separately from those of the Council

Appendix 2 – My local council experience

I am a Chartered Accountant and Chartered Tax advisor. I gained many years' experience dealing with audits and reviews of accounting systems when I was a partner in a firm of Chartered Accountants in Surrey.

Since moving to Berkshire I have set up my own practice as a Chartered Accountant and I have been working with town and parish councils since 2010. I currently visit four councils on a regular basis to offer accountancy support (visiting three on a monthly basis and one quarterly) and am internal auditor to over twenty-five councils, which have precepts ranging between £4,000 and £2 million . I therefore have experience of the role of Internal Audit from “both sides of the fence”.

I have been a member of the Internal Auditors' Forum since its inception and recognise the need to keep abreast of changes within the sector.

WOKINGHAM TOWN COUNCIL

**Unaudited Financial Statements for the Year Ended
31st March 2024**



Wokingham Town Council **Unaudited Financial Statements for the year ended 31 March 2024**

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Council Information

Members of the Council during the Financial Year

Cllr B Alvi

Cllr A Betteridge

Cllr R Bishop-Firth

Cllr B Callender

Cllr R Comber **(Deputy Mayor)**

Cllr S Cornish

Cllr A Croy

Cllr P Cunningham

Cllr W Dixon

Cllr A Domingue

Cllr A Fraser

Cllr M Fumagalli

Cllr M Gee

Cllr S Gurney **(Mayor)**

Cllr A Jones

Cllr T Lack

Cllr M Lucey resigned 12.02.24

Cllr K Malvern

Cllr M Malvern

Cllr A Mather

Cllr A Medhurst

Cllr N Nagella

Cllr H Richards

Cllr I Shepherd-DuBey

Cllr L Timlin appointed 24.08.24

Clerk to the Council

Ms K Hughes

Responsible Finance Officer

Mrs Lisa Davison

External Auditors

PKF Littlejohn LLP

1 Westferry Circus

London

E14 4HD

As the income and expenditure does not exceed £6.5 million, the Council remains in the Limited Assurance external audit regime for the year ended 31 March 2024. The Council's statutory accounts are included in the annual return and arrangements are made for the proper opportunity for the exercise of electors' rights.

Wokingham Town Council

Statement of Internal Control for the year ended 31st March 2024.

Scope of Responsibility

Wokingham Town Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the council's functions and which includes arrangements for the management of risk.

The Purpose of System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies aims and objectives: it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

A system of internal control has been in place at Wokingham Town Council for the year ended 31st March 2024 and up to the date of the approval on the annual report and accounts.

The Internal Control Environment

The system of internal control is based on a frame work of codes of conduct, internal regulations (including but not limited to financial regulations) and administrative procedures. It is further enhanced by the regular provision of management and financial information, provided as appropriate to fit the council's policy of delegation and responsibility. The system is constantly monitored by members as well as officers within the council. In particular the system incorporates:

- regular reports of service delivery and project performance
- comprehensive budgeting systems and project evaluation and management criteria
- setting of targets to measure financial and general performance
- the preparation and dissemination of regular financial reports measuring actual expenditure against forecasts, for both revenue and capital projects
- the regular review of such reports by officers, and by members in committee and at Full Council
- internal audit takes place annually

Review of effectiveness

Wokingham Town Council has responsibility for conducting, at least annually, a review of the effectiveness of the system on internal control. The review of the effectiveness of the system of internal control is informed by the control exercised by members and the executive managers within the council who have responsibility for the development and maintenance of the internal control environment. It is further enhanced by reports and comments made by the external auditors.

We have been advised on the implication of the result of the review of the effectiveness of the system of internal control by the council, relevant committees plan to address weaknesses and ensure continuous improvement of the system is in place.

Approval of Statement

This statement was approved at a meeting of the council held on Wednesday 15th May 2024 when authority was given for the Town Mayor and the Town Clerk to sign.

.....
MAYOR

Date: 15th May 2024

.....
TOWN CLERK

Date: 15th May 2024

WOKINGHAM TOWN COUNCIL
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
 ENDED 31 MARCH 2024

		2024	2023
	Notes	£	£
INCOME			
Precept		1,118,820	1,014,210
Interest and Investment Income	2	31,414	11,025
Allotments		17,373	15,737
Market		53,487	41,860
Parks & Bloom		4,855	13,835
Woosehill Community Hall	3	26,869	26,011
Town Hall	3	142,245	128,646
Personnel		560	-
F & GP		3,302	9,714
Civic		-	-
Arts & Culture Project Income		4,085	3,209
Highways & Planning		2,056	4,800
Grants		2,000	-
S106 or CIL Developer contributions for capital schemes	7	174,954	442,757
Income from disposal of investment		90,577	-
Amenities		-	-
		1,672,597	1,711,804
EXPENDITURE			
Amenities & Allotments		121,692	116,447
Market		18,753	12,902
Parks & Bloom		170,177	146,772
Woosehill Community Hall		28,073	28,177
Town Hall		100,238	92,967
Arts & Culture		104,261	86,277
Amenities Capital	7	73,143	41,951
Staffing and Admin (incl strategic marketing with restatement of 2023)		728,289	720,493
Civic		24,593	26,071
Grants	4	88,239	100,669
Highways		2,597	6,777
		1,460,055	1,379,503
NET INCOME/EXPENDITURE(-) FOR THE YEAR		212,543	332,301
TRANSFERS TO(-) AND FROM RESERVES			
Other reserves	11	(113,693)	(418,742)
NET MOVEMENT ON GENERAL FUND BALANCE		98,849	(86,441)
Balance brought forward		197,576	284,017
GENERAL FUND BALANCE CARRIED FORWARD		296,425	197,576

WOKINGHAM TOWN COUNCIL

Balance Sheet as at 31st March 2024

	2024	2023
Current Assets		
Debtors	40,170	15,891
Other Debtors	20,577	18,850
VAT	537	4,574
Bank accounts	1,162,979	994,464
Petty cash	65	72
Prepayments	30,521	30,679
	1,254,849	1,064,530
Current Liabilities		
Creditors	28,736	27,115
Receipts in Advance	19,590	27,969
Other creditors	19,078	18,850
Accruals	30,628	45,236
Town Hall Deposits	2,500	2,800
Hire Deposits (Woosehill)	1,106	1,400
Long Term key & damage deposits	2,725	3,215
	104,363	126,585
NET ASSETS	1,150,487	937,945
RESERVES AND BALANCES		
General Fund	296,425	197,576
Self Insurance Reserve	-	17,123
Emergency Reserve	225,000	175,000
Playpark Earmark Reserve (was Capital Projects)	453,753	500,996
Election Reserve	625	25,500
Town Hall Maintenance Reserve	38,263	21,750
Tree Maintenance Earmark Reserve	10,077	-
CIL Earmark Reserve	126,344	-
	1,150,487	937,945

The Notes referred to above form part of these Financial Statements.

In accordance with accounting regulations for Town and Parish Councils, investments other than in interest bearing savings accounts are identified as long term investments and are recorded in the fixed asset register, (see note 8).

The valuation of investments as at 31 March 2024 was £91,816

These Statements present fairly the financial position of the Council as at 31 March 2024 and reflect its income and expenditure for the year ended.

These Financial Statements were approved at a Council Meeting on Wednesday 15th May 2024

Councillor
Town Mayor

Lisa Davison
Responsible Finance Officer

Wokingham Town Council

Notes to the Financial Statements for the year ended 31 March 2024

1. Principal accounting policies

Accounting convention

These financial statements have been prepared in accordance with proper practices for local councils as recognised within the Accounts and Audit Regulations.

Fixed Assets and associated long-term borrowings

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the Notes to the Financial Statements provided that the asset yields benefit to the community and the services that it provides for more than one year. Fixed assets are valued on the basis recommended by in the Practitioners' Guide Governance & Accountability in Local Councils' (2023). The closing balances are stated on the following basis:

Land and operational properties, including fittings and equipment, are stated at professional valuation prior to April 2011. Other assets are stated at cost

Certain community assets are the subject of restrictive covenants as to third use and/or future disposal. Such assets are therefore considered to have no appreciable value and are included in the Balance Sheet at nominal values.

All investments, other than in interest bearing savings accounts, are identified as long-term investments and are charged to expenditure in the year to which it is acquired. Similarly long-term borrowings are not included in the balance sheet but loan repayments are charged to expenditure in the year in which they are incurred.

Capital receipts

Capital receipts arising from the disposal of fixed assets are taken to capital receipts reserve until such time as they are used to finance new capital expenditure.

Debtors and Creditors

The Council's financial statements are maintained on the accruals basis in accordance with proper practices.

Stocks and Work in Progress

All stocks have been treated as consumed because the aggregate value at any time is not material in relation to the Council's accounts.

Leases

At the year end the following leases were in operation:

Lessor	Purpose	Annual Lease £ Payable	Year of Expiry
Red Corner Document Solutions	Photocopier	1,019	2024
Arval BNP Paribas Group	Ford Transit Custom	5,759	2025

Reserves

The Council maintains certain operation reserves to meet general and specific future expenditure. The purpose of the Council's reserves is explained in note 11.

Wokingham Town Council
Notes to the Accounts for the year ended 31 March 2024

2. Interest and Investment income

	2024	2023
	£	£
Interest on bank deposits, Treasury Stock and Local Authorities' Property Fund	31,414	11,025

3. Tenancies

The Council acts as landlord in respect of the following tenancies in its own properties. All of these tenancies are on repairing leases.

COUNCIL AS LANDLORD		
Tenant	Property	Repairing/Non-repairing
Timpsons Shoe Repairs	Unit 1 Town Hall	Repairing
Piccolo Arco	Unit 2,3,4 Town Hall	Repairing
Michael Cragg	Office 2 Town Hall	Repairing
Management Committee	Emmbrook Community Hall	Repairing
DT Brands Ltd	Courtyard Town Hall	Repairing

COUNCIL AS TENANT		
Landlord		
Wokingham BC	Woosehill Community Hall	Repairing
Wokingham BC	Elms Field Park	Repairing

4. Grants and support for Community organisations.

At the Full Council meeting held on 23rd May 2023, a recommendation that Wokingham Town Council was granted the General Power of Competence until May 2027 was resolved under resolution number 30642.

Grants are no longer made under Section 137.

The overall grants budget in the year ended 31st March 2024 was £102,520 and the following payments were made:

Payee	Nature of Payment	2024	2023
		£	£
Local Organisations	Grants	88,239	100,669
		88,239	100,669

Wokingham Town Council

Notes to the Accounts for the year ended 31 March 2024

5 Employee costs and numbers

The number of employees as at 31 March was as follows:

	2024 Number	2023 Number
Full time employees	8	9
Part time employees	11	9

	2024 £	2023 £
Salaries	422,841	445,586
Employers National Insurance contributions	36,413	41,805
	459,254	487,391

All staff following 6 months service are entitled to a performance related pay bonus.

One member of staff is salaried above £50,000

6 Pensions

The Council's employees are members of the Local Government Superannuation Scheme. The cost in these financial statements is the employer's contributions, which are determined by the Scheme's actuary on a triennial basis and are set to meet 100% of the liabilities of the Fund, in accordance with relevant government regulations.

	2024	2023
Employer contributions to the Berkshire Superannuation Scheme	27.2%	26.3%
As a % of pensionable salaries		
Amounts	108,485	111,761

7 Capital Expenditure and Receipts

Capital Expenditure

Amenities

Town Hall structural repairs	-	9,248
Playground upgrades	46,379	-
Footpath upgrades	26,764	32,704
	73,143	41,952

Capital Receipts

CIL infrastructure receipts	126,344	393,992
S106 contributions for Allotments	48,610	48,765
	174,954	442,757

Wokingham Town Council

Notes to the Accounts for the year ended 31 March 2024

8 Fixed Assets	Historical valuation £	<u>Latest valuation</u> £
Freehold Land and Buildings		
Town Hall	2,295,000	3,000,000
Emmbrook Community Hall	83,000	444,600
Langborough Changing Rooms	80,000	80,000
Storage container - Ormonde Road Allotments	1,800	1,800
Parks, recreational grounds, allotments (see below)	12	12
	2,459,812	3,526,412
Equipment		
Includes office equipment, market stalls, CCTV installations	48,160	51,558
Furniture and Fittings		
Town Hall, Woosehill & Allotments	141,611	101,385
Community operational assets		
Parks Furniture	328,695	281,273
Street Furniture	62,956	58,472
Christmas lights, notice boards other community assets	43,703	58,186
Civic Assets		
Pictures	91,151	147,550
Civic Silver	134,207	325,070
Civic Regalia	32,732	31,044
Investments		
CCLA Local Authorities' Property Fund (see notes below)	100,000	91,816
	3,443,027	4,672,766

The historical valuation of fixed assets is in accordance with the accounting policies in Note 1 on page 5 to these financial statements. The amounts included for the Latest Valuation are from professional valuations in the autumn of 2022 or, in the case of equipment, fittings and community operational assets, at cost. *A stock take of assets was undertaken during 2022-23 to physically verify items shown. Assets not located were removed from the register and shown as disposed and those assets which had not been previously shown but were considered to be of community significance were added at a £1 gifted value.*

The Council also owns a substantial amount of land and recreation grounds and open spaces as community assets. There is a notional value of £1.00 on each of the following

Parks and Recreation Grounds	Allotments
Howard Palmer Gardens	Gipsy Lane
Joel Park & Holt Copse	Latimer Road
King George V Playing Field	Ormonde Road
Langborough Recreation Ground	St Paul's Gate
Leslie Sears Playing Field	Mulburry Grove Allotments
Redlands Farm Park	
Viking Field	

The Council is the sole trustee of the King George V and Leslie Sears Playing Fields. Income from the former in 2024 was £1,100 (2023: £1,100) from rent charges and was paid to the Council towards expenditure of £43,077, (2023: £38,204) incurred on maintenance of the facility. The Leslie Sears Playing Field generated no income in 2024 or 2023, and maintenance costs of £54,481 (2023: £26,268) were borne by the Council.

The Local Authorities' Property Fund

The Council purchased 66,288 units in the Local Authorities' Property Fund on 31st August 2015 at a cost of £200,000. 50% of the units were divested in August 2023, with income received in March 2024 of £90,577. The remaining holding of 33,144 units as at 31 March 2024 was £91,816.

Wokingham Town Council

Notes to the Accounts for the year ended 31 March 2023

9 Debtors

	2024	2023
	£	£
Debtors control account	40,170	15,891
Other Debtors	1,500	-
Rent Deposit accounts	19,077	18,850
VAT to be reclaimed	537	4,574
Prepayments	30,521	30,679
	91,805	69,994

10 Creditors and Accrued expenses

	2024	2023
	£	£
Trade Creditors	28,736	27,115
Other Creditors	19,078	18,850
Accruals	30,628	45,236
Town Hall Deposits	2,500	2,800
Woosehill Deposits	1,106	1,400
Long term key & damage deposit	2,725	3,215
Receipts in advance	19,590	27,969
	104,363	126,585

11 Reserves

	2023	Year to 31 Mar 2024		2024
		Used	Added	
Self Insurance Reserve	17,123	17,123		0
Emergency Reserve	175,000		50,000	225,000
Playpark Earmark Reserve *	500,996	47,243		453,753
CIL Reserve **	-	-	126,344	126,344
Election Reserve	25,500	32,875	8,000	625
Tree maintenance Reserve	-	-	10,077	10,077
Town Hall Maintenance Reserve	21,750	13,487	30,000	38,263
	740,369	110,728	224,421	854,062

* £393,992 CIL receipts in 2022-23.

** £126,344 CIL receipts in 2023-24.

12 Long Term Liabilities

None

13 Contingent Liabilities

None

Wokingham TC
Year ended 31 March 2024
Annual return review

	<u>Mar-23</u>	<u>Mar-24</u>	<u>Variance</u>	<u>%</u>	<u>Commentary</u>
1 Balances brought forward	605,645	937,945			
2 Precept	1,014,210	1,118,820	104,610	9.35%	Increase of 149 Band D properties and 7% increase on precept
3 Other income	697,594	553,777	-143,817	-25.97%	-267,648 Decrease in CIL funding from last year 90,577 CCLA LAPF divested this year 20,389 Higher interest on investments this year 4,866 Increased insurance costs recharged to tenants 10,070 Market Shared Prosperity grant received this year -1,640 Lower income for Bloom -500 Lower income for hiring banner space
4 Staff costs	599,151	567,739	-31,412	-5.53%	
5 Loan interest and repayments	0	0	0	0	
Annual return review, continued	<u>Mar-23</u>	<u>Mar-24</u>	<u>Variance</u>		<u>Commentary</u>
6 All other payments	780,353	892,316	111,963	12.55%	46,739 Playground upgrade 32,874 Cost of May 2023 election 8,000 Accrual for August bi-election 18,516 Higher Town Hall repairs & maintenance costs 15,642 Trampoline replacement -6,300 Lower footpath upgrade costs than last year -4,536 No asset valuations this year 617 Higher wedding external catering costs 445 Higher councillor training costs
7 Balances carried forward	937,945	1,150,487			See reconciliation to cash balances following See analysis of earmarked reserves as per balance sheet & Note 11
8 Bank balances and investments	994,536	1,163,044			See schedule of bank balances + reconciliations

See schedule of movement on assets - A stock take of assets has been undertaken during 2022-23 to physically verify items shown as the Town Council is applying for Museum accreditation. Assets not located were removed from the register and shown as disposed and those assets which had not been previously shown but were considered to be of community significance were added at a £1 gifted value. Further work will continue during the next financial year which may impact figures next year.

9	Fixed assets	3,426,398	3,443,027	16,629	0.48%
10	Total borrowings	0	0	0	

Annual return review, continued			Mar-23	Mar-24	Variance
11	Controlled charities are properly accounted for	Yes	Yes	Yes	n/a
Other detailed information required					
7	Balances carried forward				
	Reserves per accounts 31 March 2024			1,150,487	
	Debtors				
	Debtors for Council services			-40,170	
	Other debtors: tenants' bank deposits			-20,579	
	VAT recoverable			-537	
	Prepayments			-30,521	
	Creditors				
	Purchase ledger balances			28,735	
	Receipts in advance			19,591	
	Tenant deposits held			19,078	
	Accruals			30,628	
	Letting and other deposits			6,331	
	Bank balances per box 8 (see below)			1,163,044	
8	Bank balances and investments				
	Current accounts				
	F & GP			757,842) See bank reconciliations
	Clerk's drawings			55,137)
	PayPal account			0)
	Treasury deposit account			350,000	
	Petty cash			65	
	Total per box 7 (see above)			1,163,044	

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must 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 must 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	restated		<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	restated		<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. Must 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 – To agree with bank reconciliation.</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	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

To be signed prior to submission to council for approval

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

Wokingham Town Council
Policy Document



Annual Investment Strategy

(V1.x revised 16/04/2024 09:48:00 by khughes)

Next review: F&P Committee: April 2025 (see review and amendment of regulations).

Wokingham Town Council Policy Document



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Wokingham Town Council Policy Document



Background

Under section 15(1)(a) of the Local Government Act 2003 the Council is required to “have regard” to the Statutory Guidance on Local Government Investments which was issued in February 2018 for accounting periods starting on or after 1 April 2018. This Strategy also complies with the revised requirements set out in the Department of Communities and Local Government Investments and guidance within Governance and Accountability for Local Councils Practitioner’s Guide 2023.

In addition there are two codes of practice issued by the Chartered Institute of Public Finance and Accountability (CIPFA) to which the Council should have regard and which contain investment guidance that complements the statutory guidance. These are:

- Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes, 2017 Edition
- The Prudential Code for Capital Finance in Local Authorities, 2021 Edition

Wokingham Town Council (the Council) acknowledges the importance of prudently investing the temporary surplus funds held on behalf of the community as part of its fiduciary duty.

The definition of an investment covers all of the financial assets of a local authority as well as other non-financial assets that the Council holds primarily or partially to generate a profit.

Wokingham Town Council defines its treasury management activities as “the management of the Council’s cash flows, its banking and money market transactions, the effective control of the risks associated with those activities, and the pursuit of best value performance consistent with those risks.”

Policy

This strategy establishes formal objectives, policies and practices and reporting arrangements for the effective management and control of the Council’s treasury management activities and the associated risks and should be read in conjunction with the Council’s Standard Financial Regulations.

Investment Objectives

1. The Council’s investment priorities are: -
 - the security of its reserves,
 - the adequate liquidity of its investments,
 - the return on investment – the Council will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity.

Wokingham Town Council Policy Document



2. All investments will be made in sterling.
3. The Department of Communities and Local Government maintains the borrowing of money purely to invest or to lend and make a return is unlawful and the Council will not engage in such activity.
4. The Council will monitor the risk of loss on investments by review of credit ratings on a regular basis. The Council will only invest in institutions of high credit quality – based on information from credit rating agencies.
5. Investments will be spread over different providers where appropriate to minimise risk.

Specified Investments

1. Specified investments are those offering high security and high liquidity, made in sterling and with a maturity of no more than a year. Such short-term investments made with the UK Government or a local authority or town or parish council will automatically be Specified Investments.
2. For the prudent management of its treasury balances, maintaining sufficient levels of security and liquidity, Wokingham Town Council will use:
 - a) Deposits with banks, building societies, local authorities or other public authorities
 - b) Other approved public sector investment funds i.e. CCLA Local Authorities' Property Fund, offering a specialist Property Fund only available to Local Authority Investors
3. The choice of institution and length of deposit will be at the approval of the Finance & Personnel Committee.
4. The Council will aim to achieve the optimum return on its investments commensurate with the proper levels of security and liquidity.

Non-Specified Investments

These investments have greater potential risk – examples include investment in the money market, stocks and shares. Given the unpredictability and uncertainty surrounding such investments the Council will not use this type of investment.

Liquidity of Investments

Wokingham Town Council Policy Document



1. The Finance & Personnel Committee in consultation with the Responsible Finance Officer will determine the maximum periods for which funds may prudently be committed so as not to compromise liquidity.
2. Investments will be regarded as commencing on the date the commitment to invest is entered into rather than the date on which the funds are paid over to the counterparty.

Long Term Investments

1. Long term investments are defined in the Guidance as greater than 12 months.
2. The Council currently holds the following long term investments;

a) The Local Authorities' Property Fund

The Council purchased 66,288 units in the Local Authorities' Property Fund on 31st August 2015 at a cost of £200,000.

Notice was given and half of units were sold in February 2024. The mid-valuation of the units as at 31 March 2024 was £91,815.61

Short Term Investments

In the 2023-24 financial year, the Council invested £350,000 in the CCLA Public Sector Deposit Fund.

Investment Report

Regular monitoring of investments is reported to the Finance & Personnel Committee by the Responsible Finance Officer. They also form part of note eight of the unaudited accounts for Wokingham Town Council

Wokingham Town Council Policy Document



Review and amendment of regulations

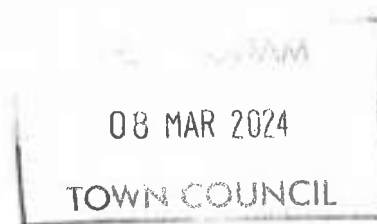
1. Each financial year Wokingham Town Council will review this strategy which should be approved by Full Council. Any material change during the year would also require approval at Full Council.
2. The Council reserves the right to make variations to the Investment Strategy at any time subject to the approval of Full Council. Any variations will be made available to the public. This Strategy will be published on the Town Council's website www.wokingham-tc.gov.uk

Redemption contract note

Ms Hughes
The Town Hall Chambers Market Place
WOKINGHAM
Berkshire
RG40 1AS



000081



1 March 2024

Account name: **WOKINGHAM TOWN COUNCIL-WOKINGHAM TOWN COUNCIL**
Account number: **LA3077623-001**

Redemption transaction details

Contract reference	7280733
Order date and time	23 Nov 2023 00:00:00
Valuation date and time	29 Feb 2024 17:00:00
Settlement date	4 March 2024
Fund name	The Local Authorities Property Fund Inc
International Securities Identification Number (ISIN)	GB0005216642
Name/designation	WOKINGHAM TOWN COUNCIL-WOKINGHAM TOWN COUNCIL
Dealing source	Csv
Order type	Quantity
Number of units/shares	33,144.000
Value	£90,577.12
Unit/share price	273.2836 pence

Total amount due

£90,577.12

Please retain this document for future reference as evidence of the transaction(s) stated above. Proceeds of sales will be paid within two working days.

We wish to maintain up-to-date records of your account. Should there be any changes to your account details, please contact Client Services.

If you have requested to close this account, any outstanding interest or dividends will be paid to the nominated bank account at the fund's next distribution payment date.

Correspondence address: PO Box 12892, Dunmow, Essex CM6 9DL

clientservices@ccla.co.uk

Freephone 0800 022 3505

www.ccla.co.uk

Fund documentation is available at www.ccla.co.uk/investments, or may be requested from our Client Services team. Telephone calls are recorded.
CCLA Fund Managers Limited (registered in England and Wales, No. 8735639) is authorised and regulated by the Financial Conduct Authority.
Registered address: One Angel Lane, London EC4R 3AB.



Wokingham Town Council

Town Clerk's Report 05/2024

To: Finance & Personnel
 Date: 30 April 2024
 Subject: WTC Culture and Community Grant Program

1 PURPOSE OF REPORT

- 1.1 To consider and resolve on the scope and principles/criteria for the new 'in-year' WTC Culture and Community Grant Fund available from May 2024.

2 BACKGROUND

- 2.1 Wokingham Town Council is empowered to provide grant funding to deliver services to residents of the town through the provisions of section 137 of the Local Government Act, 1972.

A local authority may, subject to the provisions of this section, incur expenditure which in their opinion is in the interests of, [and will bring direct benefit to], their area or any part of it or all or some of its inhabitants

- 2.2 Wokingham Town Council currently allocates up to 10% of the council's previous year's annual precept to fund grant requests from local organisations that deliver services for local residents, and which help support the council's strategic aims. Grants applications are received between July and September, considered in October/November and successful grant applicants will receive their funds early in the new financial year.

- 2.3 In July 2023, the Finance and Personnel Committee resolved under resolution 30680 that a new in-year grant funding opportunity could be created, and that the Town Clerk should research and draft a small grants policy that covers when and how this grant program would be used.

3 INFORMATION FOR CONSIDERATION

- 3.1 The Town Clerk has met with representatives from Wokingham United Charities and Berkshire Community Foundation, attended meetings of the local Grant Funders' Forum (GFF) and undertaken research to develop the WTC Culture and Community Grant Fund.
- 3.2 This grant fund focuses on providing new opportunities for local organisations and groups to apply for funding within the financial year, to fund cultural or similar community events or activities which help support the council's aims to reach, engage with and support the wider local community. It also provides an opportunity for applications for projects that could not have been anticipated at the time when the council's main grants fund is open.
- 3.3 One aspect identified at the GFF meeting was the extent to which a complex application form can represent a barrier to smaller organisations or community groups, who may not be in a position to provide the levels of information requested.

Part of this proposal for a smaller fund would include a simplified version of the current application form which would make it easier to complete and therefore be more accessible to local organisations and community groups. Other organisations such as Berkshire Community Foundation, The Earley Charity and The Polehampton Charity have either already done this or are in the process of doing this.

It should be noted that this must be balanced against the need to undertake the necessary due diligence when assessing a funding application.

- 3.4 Another aspect identified at the funders' forum meeting was the benefits that can be gained by working more collaboratively, through processes such as match-funding with other funding bodies.

Where possible, it is proposed that with the Cultural and Community Grant Fund, the town council will seek to work more collaboratively with other funding organisations through promoting the opportunity for match-funding and sharing promotion of our grant opportunity with other funding bodies.

- 3.5 In addition to drafting the criteria and scope for the new grant pot, the Town Clerk has drafted a Community Grants policy, which is appended to this report. This policy details a suggested way in which applications for these grants would be reviewed and scored. It is recognised that as these applications will be reviewed in isolation from each other throughout the year, there is a need for a way to establish a benchmark to score them against.

4 **FINANCIAL IMPLICATIONS**

Funding for this new grant fund will come from the council's main grant funding pot, and for the 2024-25 financial year, £10,000 has already been ringfenced for this purpose. It is not anticipated that any further costs will be incurred in the 2024-25 financial year.

5 **RECOMMENDATION**

- 5.1 Review, consider and resolve upon:
 - a. The scope and criteria for the WTC Culture and Community Grant Fund
 - b. The draft Community Grants Policy, including the suggesting scoring method.

Wokingham Town Council Culture and Community Grant Fund

The Wokingham Town Council **Culture and Community Grant Fund** welcomes funding applications for events and activities that engage local residents and visitors to Wokingham Town. This new fund invites organisations and community groups to apply for financial support towards cultural events and activities that contribute to and support the diversity and vibrancy of our town.

Cultural events and activities should take place in the Wokingham Town area and benefit our residents. Groups or organisations that apply must either be based in one of the wards within Wokingham Town, or be able to evidence the extent to which their activity or event will support town residents.

Grants will be allocated to ensure diverse, inclusive representation. All awards will be subject to due diligence checks prior to payment.

Criteria:

When assessing applications, we will look to focus funding support towards projects that:

- Bring communities together to enjoy the public spaces within the town area, and encourage increased footfall into the town.
- Encourage the creation of free or low-cost accessible events in the town area or broaden access to existing events and activities in the town area.
- Supporting the costs of events or activities that couldn't have been planned for our annual grant cycle.
- Can evidence that they support the council's strategic aims (<https://www.wokingham-tc.gov.uk/our-vision-for-wokingham-2/>):
 - Being sustainable
 - Involving everyone
 - Fostering town pride
 - Enriching community

Grant funding could make a contribution towards:

- General Activity or event related costs, such as:
 - The costs for administration, management, planning and delivery of the event or activity
 - Insurance and DBS certification costs
 - Venue hire
 - Licensing, event notice and road closure costs
- Costs to make the event or activity more accessible to participants
- Consideration of match funding (where funds permit) of funds received from other local grant sources for applications which meet our grant criteria

Application:

- This grant fund is available throughout the year, and applications will be considered on a rolling basis whilst funds remain available.
- Applications will be considered from organisations that have received grants in the council's normal annual grant funding opportunity. However, requests for further funds for the same project will not be considered.

WOKINGHAM TOWN COUNCIL



COMMUNITY GRANTS POLICY

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DRAFT

INTRODUCTION

- 1.1 Wokingham Town Council has a commitment to encourage, support and promote local organisations, charities and community groups that deliver valuable services and support for the benefit of residents of Wokingham Town. The Town Council makes an annual budget provision for community grants to help meet its aims.
- 1.2 The Town Council is empowered to make grants through the provisions of section 137 of the Local Government Act 1972. This legislation provides the legal framework upon which the Town Council's grants are determined.
- 1.3 The Council's grants are funded from taxpayer funds and a key principle of this policy is to ensure that grant decisions are open and transparent.
- 1.4 Decisions relating to applications to the Town Council's grants funds are delegated to the Finance and Personnel Committee. This policy is designed to act as guidance for both applicants and councillors when considering applications.
- 1.5 Applicants are encouraged to look at alternative sources of funding in addition to the council's grant funds.
- 1.6 The Town Council seeks to provide grants which supports the delivery at least one of the following strategic aims:
 - a. Being sustainable
 - b. Involving everyone
 - c. Fostering town pride
 - d. Enrich community

Further details of the council's strategic aims can be found on our website.

GRANT SCHEMES

The Town Council operates two separate grant schemes:

- 2.1 The WTC Culture and Community Grant Fund is open for small grant applications which support community events and activities throughout the year. Applications for this fund are considered at the next available committee meeting.
- 2.2 The Town Council Main Grant Scheme is open for applications between July and September. Grants are considered in October and November and successful applicants will receive funds early in the next financial year.

ELIGIBILITY

- 3.1 Both grant funds are only open to community organisations and local charities.
- 3.2 Bodies must have a bank account in their own name or otherwise be able to evidence that this is in the process of being established at the time an application is made.
- 3.3 Projects must deliver a benefit to the residents of Wokingham Town.
- 3.4 The Town Council will not fund: salaries, funds to restore reserve balances, religious organisations (unless for non-religious activities), core school expenditure or projects with party political links.

APPLYING FOR A WTC CULTURE AND COMMUNITY GRANT

- 4.1 Applications should be made on the WTC Culture and Community Grant application form via the Town Council's website [insert weblink here] and include all information requested on the form. An application will not normally be put to the committee until all required information has been provided.
- 4.2 Applicants must supply the previous financial year's accounts and a recent (within three months) bank statement. New / start up organisations should submit a financial statement containing their proposed budget.
- 4.3 Applicants are encouraged to provide a detailed breakdown of any 'free' or non-earmarked reserves they hold, or include policies which detail the levels of free reserves they would expect to hold.
- 4.4 Where relevant, applications should include a breakdown of proposed expenditure and provide evidence that best value has been sought (this may be by submitting quotations received)

WTC CULTURE AND COMMUNITY GRANT FUND AWARD PROCESS

5.1 An opportunity will be provided for WTC Culture and Community Grants to be considered at the next available Finance and Personnel Committee meeting. The Committee usually meets six times per year, approximately every two months.

5.2 The Committee will score applications as follows:

Criterion	Score	Definition
Achieves outcomes	Up to 10	A high score indicates that the application meetings at least one outcome fully, and provides a legacy of benefits to the community. A very high score here would indicate meeting two or more outcomes fully.
Value for money	Up to 10	A high score indicates that the application is either collaborative with other organisations or supplemented by other funding sources. It must provide a cost-effective use of the Town Council's funds.
Strong governance	Up to 10	A high score indicates that the application has good control structures within its organisation, and experienced individuals leading the project.
Fits well with Town Council Strategic Aims	Up to 10	<p>A high score indicates a good fit with the Strategic Aims of Wokingham Town Council:</p> <p><u>Being sustainable</u> Working to reduce our negative impact on our local environment and use our financial resources and physical assets as efficiently and effectively as possible.</p> <p><u>Involving everyone</u> Striving to ensure the council's events, activities and democratic processes are open, accessible and welcoming to everyone in our community.</p> <p><u>Fostering Town Pride</u> Protecting, enhancing and celebrating what's good about our council, our community, our town and our heritage.</p> <p><u>Enriching community</u> Creating and supporting opportunities to bring our community together and help it to thrive.</p>

5.3 An application must score at least 6 points on Governance and achieve an overall score of at least 20 to be awarded a grant.

- 5.4 Funds will be paid out as quickly as practically possible once the committee has approved the grant.

APPLYING FOR A TOWN COUNCIL MAIN GRANT

- 6.1 Applications should be made on the WTC Main Grant application form via the Town Council's website [\[insert weblink here\]](#) and include all information requested on the form. An application will not normally be put to the committee until all required information has been provided.
- 6.2 Applicants must supply the previous financial year's accounts and a recent (within three months) bank statement.
- 6.3 Applicants are encouraged to provide a detailed breakdown of any 'free' or non-earmarked reserves they hold, or include policies which detail the levels of free reserves they would expect to hold.
- 6.3 Where relevant, applications should include a breakdown of proposed expenditure and provide evidence that best value has been sought (this may be by submitting quotations received)

GRANT EVALUATIONS

- 7.1 Recipients receiving grants in excess of £500 must provide a grant monitoring report to detail the outcomes of the grant once funds are spent, and within 12 months of receipt of funds.
- 7.2 Recipients are encouraged to include a write up of their grant outcomes and include photographs which the town council can use on its social media feeds.
- 7.2 The Town Council reserves the right not to consider grant applications where previous monitoring forms have not been received.

CONDITIONS OF GRANTS

An application under either scheme shall indicate agreement to the following conditions:

- 8.1 Recipients shall complete an evaluation form as required.
- 8.2 The Town Council reserves the right to reclaim funds not spent in accordance with the approved grant application, left unspent after one year of receipt or unfull/partially in breach of conditions.

- 8.3 Recipients are expected to positively promote the Town Council
- 8.4 Recipients should acknowledge the financial support received from the Town Council in press releases and publicity. The Town Council will provide logos for use to indicate its support.
- 8.5 Recipients must advise the Town Council prior to

RECEIPT OF GRANT

- 9.1 Successful applications will be required to sign an agreement to the grant conditions in advance of receipt of the grant.
- 9.2 Payments for successful WTC Culture and Community Fund Grants will be paid as soon as practically possible after approval. Payments for the Town Council's Main Grant scheme will be paid in the new financial year.

Wokingham Town Council
Policy Document



Anti-Fraud and Corruption Policy

(V1 drafted 11/04/2024 15:09:00 by khughes / LDavison)

Next review: F&P Committee: April 2025

Wokingham Town Council Policy Document



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Wokingham Town Council Policy Document



Principles

Wokingham Town Council promotes a culture of honesty, transparency and fairness and is committed to sound corporate governance. It is essential that elected members, and employees in whatever position they are employed, conduct themselves in accordance with the principles laid down by The Relevant Authorities (General Principles) Order 2001, as set out in Appendix 1, during their term of office or employment with the Town Council. Members should also follow the terms of the Code of Conduct.

The Town Council will not tolerate fraud and corruption in the administration of its responsibilities and, as it requires external suppliers, contractors and service providers also to act with integrity, will deal equally with offenders whether from inside or outside the Town Council. As a consequence, it has accepted the need for having an Anti-Fraud and Corruption Policy designed to protect the Town Council against fraud and corruption either from within the Town Council or externally.

Fraud and Corruption are defined by the Audit Commission as:

Fraud is the intentional distortion of financial statements, accounts or other records by persons internal or external to the authority which is carried out to conceal the misappropriation of assets or otherwise for gain or to mislead or misrepresent.

Corruption is the offering, soliciting or acceptance of an inducement or reward which may influence the action of any person to act against the interests of an organisation. In addition, corruption is hereby defined to also include the deliberate failure to disclose an interest to obtain a financial or other pecuniary gain for oneself or another.

The Policy

The policy identifies a series of measures designed to frustrate any attempted fraudulent or corrupt acts and the steps to be taken if such action occurs:

Culture

Wokingham Town Council promotes a culture of integrity, honesty, transparency and fairness which supports its opposition to fraud and corruption. The prevention and detection of fraud and corruption and the protection of the public purse are the responsibility of everyone. The elected members and employees play an important role in creating and maintaining this culture. All are positively encouraged to raise concerns regarding fraud and corruption in the knowledge that such concerns will wherever possible be treated in confidence. The Town Council's Whistleblowing Policy, dealing with allegations of misconduct, should be read in conjunction with this policy.

Where fraud and corruption has occurred as a result of existing procedures, arrangements will be made to ensure that the appropriate improvements are introduced in order to prevent a re-occurrence.

Wokingham Town Council Policy Document



Prevention – The role of Elected Members

As elected representatives, members of the Council have a duty on behalf of their electorate to protect the Council from all forms of fraud and corruption. This is reflected through the adoption of this Policy and compliance with the Code of Conduct for members, The Council's Standing Orders and other relevant legislation.

On taking office Members are required to sign to the effect that they have read and understood the Code of Conduct. The Code requires Members, inter alia, to declare and register interests and to register receipt of gifts and hospitality.

Prevention – The role of the Town Clerk

The Town Clerk is responsible for the communication and implementation of this Policy and, working alongside the Finance Manager and Responsible Finance Officer, in ensuring that employees are aware of the Council's Financial Regulations and Standing Orders, and that the relevant requirements of each are being met in the day-to-day conduct of Council business.

The Town Clerk is expected to strive to create an environment in which employees feel able to approach them with any concerns they may have regarding suspected irregularities. All such concerns must be dealt with in accordance with the Council's Whistleblowing Policy.

The Council is aware of the responsibilities of staff handling cash, particularly within the Information Centre and Finance Office and will ensure that adequate financial controls are in place and adhered to in order to protect those employees.

The Council recognises that a key preventative measure in dealing with fraud and corruption is ensuring that effective steps are taken at the recruitment stage to establish as far as possible, the honesty and integrity of potential employees whether for permanent, temporary or casual posts. This includes obtaining written references. In addition, DBS checks will be made for employees should they be required to work with children or vulnerable people.

Prevention – The role of Employees

The work of employees is governed by the Council's Standing Orders and Financial Regulations and other relevant policies i.e. Health and Safety etc. In addition to the above, employees are responsible for ensuring that they follow the instructions given to them by the Town Clerk, including directions on the safekeeping of the Council's assets.

Employees are bound by section 117 of the Local Government Act 1972 regarding the disclosure of pecuniary interests in contracts relating to the Town Council, and the nonacceptance of any fees or rewards whatsoever other than their proper remuneration.

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Employees are expected to be aware of the possibility that fraud, corruption and theft may occur in the workplace and consequently must feel able to share their concerns in accordance with the Council's Whistleblowing Policy.

Conflicts of Interest

Elected Members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Effective role separation will ensure that decisions made are seen to be made based on impartial advice and therefore avoid questions regarding improper disclosure of confidential information.

The role of Internal Audit

The Town Clerk is responsible for ensuring that there is an adequate and effective system of internal audit of the Council's accounting, financial and other systems in accordance with the relevant Accounts and Audit Regulations.

Internal audit plays a significant preventative role in ensuring that the relevant systems deter fraud and corruption and will work with management to identify any procedural changes necessary to prevent the Council from exposure to losses.

The actions of the internal audit include the undertaking of a number of specific reviews and tests of the relevant financial systems and other arrangements for the protection and detection of fraud.

The role of External Audit

The external auditor has a responsibility to review the Council's arrangements for preventing and detecting and irregularities, and arrangements designed to limit the opportunity for corrupt practices.

The outcome of these reviews is reported each year in the Annual Audit Letter from the external auditor which is presented to elected Members by the Town Clerk.

Deterrence

Fraud, corruption and theft are considered to be serious offences against the Council and employees will face investigation under the Council's Whistleblowing policy if there is an allegation that they have been involved in any of these activities.

Wokingham Town Council Policy Document



Similarly any elected Member will face appropriate action under this policy if it is shown that they have been involved in fraud, corruption or theft against the Council or have acted otherwise illegally.

The Council will not seek to cover up cases of fraud and corruption and will seek to ensure where appropriate that the results of any external action taken, including prosecutions, are notified to the media.

In all proven cases where financial loss has occurred and it is in the public's interest to do so the Council will seek to recover such loss and will give consideration to publicising the fact.

Investigation and Detection

Systems of internal control have been established together with Financial Regulations and Standing Orders to deter fraud and corruption. These are complemented by the work undertaken by Internal Audit in the review of systems and financial controls.

In addition, it is often the vigilance of employees, elected Members and members of the public that aids detection. Employees are to be encouraged to raise any concerns they may have without fear of recrimination and the Council's Whistleblowing procedures have been designed specifically to address this matter.

If an employee makes an allegation of fraud, corruption or theft in good faith which is not confirmed in an ensuing allegation no action will be taken against that employee. However, if an employee makes malicious or vexatious allegations disciplinary action may follow.

Frauds are in some cases discovered by chance or 'tip-off' and the Council's policy is to follow up any such information.

The Council recognises that it is essential that there is a consistent treatment of information received suggesting the possibility of fraud, corruption or theft and that the actions laid out in the Whistleblowing policy are adhered to.

Following the completion of an investigation, the circumstances will be assessed to determine the need for procedural and system changes to ensure that future risks are eliminated.

Where necessary, following an investigation, the Council's disciplinary procedures will be applied to any employee found to be guilty of improper behaviour.

Awareness and Training

The Council recognises that the sustained success of this policy and its general credibility will depend upon the effectiveness of its training programmes and awareness on the part of Members and employees throughout the organisation.

Wokingham Town Council Policy Document



Employees will be made aware of their responsibilities and the procedures to be followed for the safekeeping of the Council's assets and will be advised that failure to adhere to the specified procedures may lead to disciplinary action being taken.

Conclusion

The Council has put in place systems and procedures to assist in the prevention and detection of fraud and corruption. The Council is determined to ensure that these arrangements will keep pace with future developments in prevention and detection techniques regarding fraudulent or corrupt activity that may affect its operations

The Finance Manager and Responsible Finance Officer has day to day responsibility for the successful operation of the relevant systems supported by Internal and External Audit and will ensure that this policy is reviewed annually in order to be satisfied that the Council's exposure to potential fraud and corruption is minimised.

Wokingham Town Council Policy Document



Wokingham Town Council Policy Document



Whistleblowing Policy

(V1 drafted 11/04/2024 15:10:00 by khughes / LDavison)

Next review: F&P Committee: April 2025

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Introduction

This Whistleblowing Policy sets out the framework for dealing with allegations of illegal and improper conduct. Wokingham Town Council is committed to the highest standards of transparency, probity, integrity and accountability.

This procedure is intended to provide a means of making serious allegations about standards, conduct, financial irregularity or possible unlawful action in a way that will ensure confidentiality and protect those making such allegations in the reasonable belief that it is in the public interest to do so from being victimised, discriminated against or disadvantaged.

This procedure does not replace other policies and procedures such as those relating to complaints and grievances.

This procedure is intended to ensure that the Wokingham Town Council complies with its duty under the Public Interest Disclosure Act 1998.

Scope

This procedure applies to all employees, including volunteers and contractors.

This procedure does not replace other Wokingham Town Council policies or procedures. For example, if an employee has a grievance about their working conditions they should use the Grievance Procedure. Similarly, if an employee has a concern about the conduct of a fellow employee in the working environment (e.g. that they are not treating colleagues with respect) they should raise these with their line manager, or if that is not possible, with the Mayor.

This procedure applies to, but is not limited to, allegations about any of the following:

- Conduct which is an offence or breach of the law
- Alleged miscarriage of justice
- Serious Health and Safety risks
- The unauthorised use of public funds
- Possible fraud and corruption
- Sexual, physical or verbal abuse, or bullying or intimidation of employees, customers or service users
- Abuse of authority
- Other unethical conduct

Reporting

Contact Details for Reporting: (in writing) Town Clerk, Wokingham Town Hall, Market Place, Wokingham, RG40 1AS.

Wokingham Town Council recognises that the decision to make an allegation can be a difficult one to make. However, whistleblowers who make serious allegations in the

Wokingham Town Council Policy Document



reasonable belief that it is in the public interest to do so have nothing to fear because they are doing their duty to the Council and to those for whom they are providing a service.

The Council will take appropriate action to protect a whistleblower who makes a serious allegation in the reasonable belief that it is in the public interest to do so from any reprisals, harassment or victimisation.

Confidentiality

All allegations will be treated in confidence and every effort will be made not to reveal a whistleblower's identity unless the whistleblower otherwise requests. However, if the matter is subsequently dealt with through other procedures such as the Disciplinary Procedure, there might be a need to give evidence in order for a case to be successful.

Similarly, if the allegation results in court proceedings then the whistleblower may have to give evidence in open court if the case is to be successful.

The Council will not, without the whistleblower's consent, disclose the identity of a whistleblower to anyone other than a person involved in the investigation/allegation.

Anonymous Allegations

This procedure encourages whistleblowers to put their name to an allegation wherever possible as anonymous allegations may often be difficult to substantiate or prove. Allegations made anonymously are much less powerful but anonymous allegations will be considered at the discretion of either the Town Clerk or if the matter is raised with the Town Mayor, they can decide together and in consultation with a Chair of a Committee.

In exercising discretion to accept an anonymous allegation, the factors to be taken into account include:

- The seriousness of the issue raised
- The credibility of the allegation; and
- Whether the allegation can realistically be investigated from factors or sources other than the complainant

Untrue Allegations

No disciplinary or other action will be taken against a whistleblower who makes an allegation in the reasonable belief that it is in the public interest to do so even if the allegation is not substantiated by an investigation.

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However, disciplinary action may be taken against a whistleblower who makes an allegation without reasonable belief that it is in the public interest to do so (e.g. making an allegation frivolously, maliciously or for personal gain where there is no element of public interest).

Procedure for Making an Allegation

It is preferable for allegations to be made to the Town Clerk, to whom there is currently direct reporting. However, circumstances vary and this may depend on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. It might also be the case, in the future, that there are other line managers within the organisation to whom an employee reports; in such cases, if the whistleblower believes that their manager is involved it would be inappropriate to raise it directly with them. The whistleblower may then make an allegation direct to any of the following:

- The Town Clerk
- If the matter concerns the Town Clerk, to the Mayor (or in their absence the Deputy Mayor), who will decide together and in consultation with a Chair of a Committee

If the allegation relates to fraud, potential fraud or other financial irregularity the Responsible Financial Officer will be informed within 5 working days of receipt of the allegation, unless the alleged matter relates to their malpractice. They will then determine whether the allegation should be investigated and the method of investigation.

The recipient of an allegation shall ensure that it is referred appropriately for investigation where it is a relevant matter and following discussion with the whistleblower to check that they wish to proceed with the allegation being investigated.

Allegation

Whether a written or oral report is made it is important that relevant information is provided including:

- The name of the person making the allegation and a contact point.
- The background and history of the allegation (giving relevant dates and names and positions of those who may be in a position to have contributed to the allegation);
- The specific reason for the allegation. Although someone making an allegation will not be expected to prove the truth of any allegations, they will need to provide information to the person they have reported to, to establish that there are reasonable grounds for the allegation.

Someone making an allegation may be accompanied by another person of their choosing during any meetings or interviews in connection with the allegation. However, if the matter is

Wokingham Town Council Policy Document



subsequently dealt with through another procedure the right to be accompanied will at that stage be in accordance with the relevant procedure.

Action on Receipt of an Allegation

The Town Clerk or other relevant recipient of the allegation will record details of the allegation gathering as much information as possible, (within 5 working days of receipt of the allegation) including:

- The record of the allegation;
- The acknowledgement of the allegation;
- Any documents supplied by the whistleblower

The investigator will ask the whistleblower for their preferred means of communication and contact details and use these for all communications with the whistleblower in order to preserve confidentiality.

If the allegation discloses evidence of a criminal offence it will immediately be reported for the purpose of disciplinary or other procedures, as appropriate and a decision will be made as to whether to inform the Police. If the allegation concerns suspected harm to children the appropriate authorities will be informed immediately.

If the issue is around suspected harm to vulnerable adults, appropriate advice should be sought and the matter dealt with lawfully, appropriately and sensitively.

Timetable

- An acknowledgement of the allegation in writing within 10 working days with
- An indication of how the Council proposes to deal with the matter
- An estimate of how long it will take to provide a final response
- An indication of whether any initial enquiries have been made
- Information on whistleblower support mechanisms
- Indication whether further investigations will take place and if not, why not

Where the allegation has been made internally and anonymously, obviously the Council will be unable to communicate what action has been taken.

Support

The Council will take steps to minimise any difficulties which may be experienced as a result of making an allegation. For instance, if a whistleblower is required to give evidence in criminal or disciplinary proceedings the Council will arrange for them to receive advice about the procedure and advise on the support mechanisms that are available.

Wokingham Town Council Policy Document



The Council accepts that whistleblowers need to be assured that the matter has been properly addressed.

So, subject to legal constraints, the Council will inform those making allegations of the outcome of any investigation.

Responsibility for the Procedure

The Council has overall responsibility for the operation of this procedure and for determining the administrative processes to be followed and the format of the records to be kept. Accordingly, this policy will be reviewed annually.

Monitoring

A register will record the following details:

- The name and status (e.g. employee) of the whistleblower
- The date on which the allegation was received
- The nature of the allegation
- Details of the person who received the allegation
- Whether the allegation is to be investigated and, if yes, by whom
- The outcome of the investigation
- Any other relevant details

The register will be confidential and records shall be maintained appropriately by the Town Clerk.

The Town Clerk will report to the Council on the operation of the procedure and on the whistleblowing allegations made during the period covered by the report. The report will be in a form which does not identify whistleblowers. The Mayor (or Deputy Mayor) will report and ensure that an appropriate person maintains records where matters relate to the Town Clerk.

Wokingham Town Council Policy Document





Wokingham Town Council

Technical Officer's Report 08/2023(b)

To: Planning & Transportation Committee
 Date: 30 April 2024
 Subject: Welcome to Wokingham & Speed Watch Signs

1. PURPOSE OF REPORT

To consider a request from the P&T Committee for in-year funding for a project to provide 'Welcome to Wokingham' & Speed Watch signs to six main access points into Wokingham Town.

2. BACKGROUND

- 2.1 Currently there are no 'Welcome to Wokingham' or Speed Watch signage on six of the main entrances into Wokingham town. Part of Wokingham's unique identity should include an awareness of when people are entering the town area. This project would be dual purpose, as it would reinforce both the town's identity as well as the work of all Community Speed Watch (CSW) groups operating in the area – educating drivers as to the need to respect speed limits.
- 2.2 The community Speed Watch scheme provides communities with equipment and training to monitor speeding in their area. This scheme is backed by Thames Valley Police.

3. CURRENT POSITION

- 3.1 Information on the Wokingham Speed Watch groups has been passed to the P&T Committee via a local councillor. The requests are to enable the volunteers to work more efficiently and not have to put up temporary signage each time they go out. A solution proposed would be to combine the Speed watch signage with 'Welcome to Wokingham signage'.
- 3.2 The main request is for permanent signage placed on main entry points to Wokingham Town. The Traffic Management Department at Wokingham Borough Council have been consulted regarding the placement and installation of signage. They have provided recommendations for signage and cost estimates that would include installation by their Highways department. Notes from the WBC Highways Officer have been included in italics below the six suggested locations:

1. Entrance to Toutley Road from Old Forest Road from Winnersh Parish.





Notes from Traffic Management at Wokingham Borough Council: For the sign above, one of the posts would be in the footway, which we can't achieve as then the sign would have to be 2.1m up. Unless you wanted set back on the second section of verge but feel this wouldn't be seen very well. Another option here could be the black on white 'Welcome to Wokingham' please drive carefully signs as these are a lot smaller and would fit here.

2. On Binfield Road after it crosses the A329M from Hurst parish.



Notes from Traffic Management at Wokingham Borough Council - On Binfield Road after it crosses the A329M from Hurst parish. – I checked on site and there is a 30mph 'gateway feature' further up. With two terminal signs on each side weirdly. I would propose removing the ones with yellow backing on the fence style and install 'Welcome to Wokingham' in their place

3. On William Heelas Way where it crosses the railway line from Wokingham Without parish.



Notes from Traffic Management at Wokingham Borough Council - A standard black on white sign on the near side would be an option here with a Speed watch sign underneath.

4. On Easthampstead Road where it crosses the railway line from Wokingham Without parish



Notes from Traffic Management at Wokingham Borough Council - I see no problem here for a combination welcome to Wokingham and 30 roundel signs. With the speed watch sign underneath.

5. At the junction of Finchampstead Road and Sandhurst Road where the Finchampstead Road changes from Finchampstead parish to Wokingham Town.



Notes from Traffic Management at Wokingham Borough Council - Black and White sign suitable here as attached in verge before garage.

6. On Edneys Hill, from Barkham parish Town Boundary on Easthampstead Road









Notes from Traffic Management at Wokingham Borough Council - We could either put standard black and white sign on its own or gate fence style.

- 3.3 A quote including purchase and installation costs for signage, provided by WBC, is included in section 4.
- 3.4 More information on Speedwatch can be found at - <https://communityspeedwatch.org>
- 3.5 The Traffic Management Department at Wokingham Borough Council have been consulted regarding the placement and installation of this signage. They have provided recommendations for signage and cost estimates that would include installation by their Highways department.

4. FINANCIAL IMPLICATIONS

- 4.1 The proposed total cost is £4,180. An additional 4% is requested to cover any inflationary increases since the quote was provided, bringing a total budget request to £4,350 (including a small rounding)
- 4.2 There may need to be a future consideration for maintenance (sign cleaning, repairs etc)

Location	Signage	Image	Cost
Entrance to Toutley Road from Old Forest Lane from Winnersh parish	Welcome to Wokingham metal sign with speedwatch sign underneath		£480
On Binfield Road after it crosses the A329M from Hurst parish	Welcome to Wokingham metal sign with speedwatch sign underneath. This is x 2 as it is to attach to existing gateway		£960
On William Heelas Way where it crosses the railway line from Wokingham Without parish	Welcome to Wokingham metal sign with speedwatch sign underneath		£480
On Easthampstead Road where it crosses the railway line from Wokingham Without parish	Gateway signs x 2 either side of the road. Speed Watch sign underneath		£1,300
At the junction of Finchampstead Road and Sandhurst Road where the Finchampstead Road changes from Finchampstead parish to Wokingham Town	Welcome to Wokingham metal sign with speedwatch sign underneath		£480
On Edneys Hill, from Berkham parish Town Boundary on Easthampstead Road	Welcome to Wokingham metal sign with speedwatch sign underneath		£480
		Total signage & Fitting	£4,180

5. RECOMMENDATIONS:

For the F&P Committee to consider the request from the P&T Committee for in-year funding to allow the project to go ahead in the 2024-25 financial year.



Wokingham Town Council

Town Clerk's Report 09/2024

To: Finance and Personnel Committee

Date: 30th April 2024

Subject: Mayoral Allowance

1 PURPOSE OF REPORT

- 1.1 Following a review by the Strategy Working Party, to consider an amendment to the current process of paying the Mayoral Allowance to ensure we meet HMRC guidelines.

2 BACKGROUND

- 2.1 Following the publication of the Independent Remuneration Panel's report on allowances for town and parish councillors, in November 2023, the Strategy Working Party considered the council's current processes of paying a Mayoral Allowance
- 2.2 The Town Clerk produced a report which considered the levels of allowance paid by other comparable town councils, the number of events attended by the Mayor across a calendar year and the guidance published by HMRC.

3 CURRENT POSITION

- 3.1 Wokingham Town Council pays a Mayor's Allowance of £3,500 per year, across four instalments, paid quarterly in arrears.
- 3.2 The following guidance is given in the Arnold Baker on Local Council Administration (Thirteenth Edition):

16.35 ".....A parish council in England may pay the chairman such allowance as it thinks reasonable to enable them to meet the expenses of the office. This does not apply to the vice-chairman.

..... The chairman's allowance is designed to defray the expense of the chairmanship itself, in the same way as other sums are allocated to maintain buildings or provide a playing field.

In considering whether this allowance should be paid and, if so, the amount, the council may wish to consider what, besides taking the chair, the chairman as such should reasonably be expected to do in the future, not necessarily what, in the absence of an allowance, they have done in the past. Their duties may generally be considered in two parts: first, the duties outside the council chamber but arising from the ordinary business of the council, and second, activities expected of them by the public.

The duties arising from ordinary business usually amount to regular communication with the clerk and committee chairman by meeting or telephone. The cost of this often mounts up, but it can be estimated.

The demands of the public arise because the chairman is a local figure. They may be expected to attend ceremonies (to which they must travel) and occasionally to entertain in the name of the council or of the locality. This is really a form of public relations and should be considered in that light....

.... The amount should be fixed by the council in advance on a rational basis. It may reasonably consider what the chairman may have to do, leaving the choice of what they actually do to them."

16.36 "As long as the chairman's allowance is a reasonable reimbursement of the expense of an unpaid office, and contains no element of remuneration for the holder, HMRC treat it as not chargeable for tax, but they ask councils how much is paid; and, where it is thought that there might be an element of remuneration, they might ask chairmen for details of the uses to which the allowances are put.

If the total of allowances and expenses, paid to the chairman (or any councillor) exceeds £8,500 a year, they must be reported to HM Revenue and Customs unless a dispensation has been obtained"

4 **FOR CONSIDERATION**

4.1 In line with discussion held at the Strategy Working Party meeting in November, to propose an amendment to the council's Mayoral Allowance from May 2024 to the following:

- Payment of a quarterly allowance of £500, paid in advance in May, August, November and February.
- Mayor to retain receipts for expenditure where this is practical, and record expenditure such as mileage / travel costs.
- Mayor to be able to allocate a sum (suggested up to £25 per event) for other costs for attendance at events, such as donations, raffle tickets etc, where this is appropriate and where obtaining a receipt is not feasible.
- Mayor to review expenditure mid-year with the Town Clerk and/or RFO and Civic Officer, if it is felt that expenditure will exceed the paid allowance.
- Remaining balance of the budget (£1,500) to be available to the Mayor at the Town Clerk and/or RFOs discretion, where additional expenditure can be evidenced.

4.2 It is recognised that, depending who is elected as Mayor, their expenses of office could differ from year to year. As such, the sum paid in advance each quarter could be subject to review annually, within the remit of the HMRC guidance that it should be a reimbursement of the costs of office, and not include any element of remuneration.

5 **FINANCIAL IMPLICATIONS**

At this stage, it is recommended that the annual budget remain at £3,500 as it is recognise that costs will differ annually.

6 **NEXT STEPS**

6.1 To consider the above proposal

6.2 To resolve to either approve the above proposal, or to retain the existing procedure for managing the Mayor's Allowance.

List of Payments made between 01/01/2024 and 31/03/2024

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/01/2024	Wokingham Borough Council	Std Ord	2,893.00		Th chambers 2104329
03/01/2024	Wokingham Borough Council	Std Ord	59.80		Hawkins Way 0007370707
04/01/2024	O2	DDR 0401	351.73		27719572/O2
05/01/2024	SAGE	Std Ord	66.00		Payroll
08/01/2024	Hiscock	Std Ord	2,317.12		WTC insurance payment
08/01/2024	Google Ireland Limited	DDR 080124	41.40		4860027840/Google Ireland Limi
09/01/2024	BACS P/L Pymnt Page 4912	BACS Pymnt	32,874.52		BACS P/L Pymnt Page 4912
09/01/2024	BACS P/L Pymnt Page 4916	BACS Pymnt	16,904.93		BACS P/L Pymnt Page 4916
10/01/2024	Google Ireland Limited	ON ACC ERR	41.40		Purchase Ledger DDR Payment
10/01/2024	Google Ireland Limited	ON ACC ERR	-82.80		Purchase Ledger DDR Payment
10/01/2024	Barclaycard Commercial	DDR 170124	1,445.16		6425907/Barclaycard Commercial
10/01/2024	Barclaycard Commercial	DDR 100124	44.00		010034751223/Barclaycard Comme
16/01/2024	Castle Water Limited	DDR 160124	80.58		10001023019/Castle Water Limit
17/01/2024	Barclaycard Commercial	DDR 170124	56.93		WOKDECOR 201223/Barclaycard Co
17/01/2024	BACS P/L Pymnt Page 4922	BACS Pymnt	11,207.43		BACS P/L Pymnt Page 4922
17/01/2024	Clerk's Drawings Account	IMPREST	50,000.00		tx Main to Clerks
23/01/2024	BACS P/L Pymnt Page 4927	BACS Pymnt	7,467.24		BACS P/L Pymnt Page 4927
24/01/2024	Barclaycard Commercial	DDR 240124	90.77		DOBBIE 240124/GB0465/Barclayca
25/01/2024	Total Gas & Power Ltd	DDR 2501	1,890.01		325062347/24/Total Gas & Power
25/01/2024	Total Gas & Power Ltd	DDR 250124	321.48		325204841 / 24/Total Gas & Pow
25/01/2024	HMRC	DDR	7,435.91		HMRC
26/01/2024	ARVAL	DD	599.24		HK72 FNE WO7317
26/01/2024	Grenke Leasing Limited	Std Ord	467.32		Hire of copier
30/01/2024	Focus Group	DDR 300124	122.15		6823050/Focus Group
30/01/2024	Focus Group	3001	848.86		6823189/Focus Group
31/01/2024	BACS P/L Pymnt Page 4931	BACS Pymnt	12,269.27		BACS P/L Pymnt Page 4931
31/01/2024	BACS P/L Pymnt Page 4934	BACS Pymnt	1,400.40		BACS P/L Pymnt Page 4934
31/01/2024	Google Ireland Limited	310124	41.40		DUMMY 1001/COR ON ACC/Google I
31/01/2024	alloment payment	CC	8.49		alloment payment
03/02/2024	Wokingham Borough Council	Std Ord	59.80		Hawkins Way 0007370707
05/02/2024	SAGE	Std Ord	66.00		Payroll
06/02/2024	O2	DDR 060224	331.12		28263809/O2
07/02/2024	Google Ireland Limited	DDR 070224	41.40		4903733033/Google Ireland Limi
08/02/2024	Hiscock	Std Ord	2,317.12		WTC insurance payment
12/02/2024	Barclaycard Commercial	DDR 120224	44.00		010034750124/Barclaycard Comme
13/02/2024	BACS P/L Pymnt Page 4940	BACS Pymnt	2,154.40		BACS P/L Pymnt Page 4940
13/02/2024	BACS P/L Pymnt Page 4941	BACS Pymnt	2,496.00		BACS P/L Pymnt Page 4941
13/02/2024	BACS P/L Pymnt Page 4942	BACS Pymnt	1,320.00		BACS P/L Pymnt Page 4942
13/02/2024	BACS P/L Pymnt Page 4945	BACS Pymnt	11,866.51		BACS P/L Pymnt Page 4945
16/02/2024	Castle Water Limited	DDR 160224	27.69		10001288168/Castle Water Limit
16/02/2024	DD STAFF	BACS	301.00		DD STAFF
16/02/2024	DD STAFF	BACS	-301.00		DD STAFF
19/02/2024	Barclaycard Commercial	DDR 190224	2,007.65		GIFTVOUCHER/ERR KH/Barclaycard
20/02/2024	Total Gas & Power Ltd	DDR 200224	6,991.50		328776563/24/Total Gas & Power
20/02/2024	Total Gas & Power Ltd	DDR 2002	197.26		328776596/24/Total Gas & Power
20/02/2024	Total Gas & Power Ltd	DDR2002 24	25.55		328776520/24/Total Gas & Power
21/02/2024	BACS P/L Pymnt Page 4952	BACS Pymnt	11,243.48		BACS P/L Pymnt Page 4952

Continued on Page 2

List of Payments made between 01/01/2024 and 31/03/2024

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
22/02/2024	Clerk's Drawings Account	Imprest	30,000.00		tx Main to Clerks
22/02/2024	HMRC	DDR	8,014.43		HMRC
26/02/2024	ARVAL	DD	599.24		HK72 FNE WO7317
27/02/2024	BACS P/L Pymnt Page 4954	BACS Pymnt	3,071.00		BACS P/L Pymnt Page 4954
29/02/2024	BACS P/L Pymnt Page 4956	BACS Pymnt	8,295.30		BACS P/L Pymnt Page 4956
29/02/2024	BACS P/L Pymnt Page 4960	BACS Pymnt	2,356.82		BACS P/L Pymnt Page 4960
29/02/2024	BACS P/L Pymnt Page 4964	BACS Pymnt	4,780.80		BACS P/L Pymnt Page 4964
29/02/2024	Focus Group	DDR 2902	848.22		6824109/Focus Group
29/02/2024	Focus Group	DDR 290224	122.15		6823957/Focus Group
29/02/2024	Twofold Limited	DDR290224	71.96		17466/Twofold Limited
29/02/2024	allotment payment	CC 5784	-8.49		allotment payment
05/03/2024	SAGE	Std Ord	66.00		Payroll
06/03/2024	O2	DDR 060324	334.27		28847230/O2
07/03/2024	Google Ireland Limited	DDR 070324	41.40		4923320489/Google Ireland Limi
08/03/2024	Hiscock	Std Ord	2,317.12		WTC insurance payment
11/03/2024	Barclaycard Commercial	DDR 110324	44.00		010034750224/Barclaycard Comme
12/03/2024	BACS P/L Pymnt Page 4967	BACS Pymnt	1,165.50		BACS P/L Pymnt Page 4967
13/03/2024	BACS P/L Pymnt Page 4968	BACS Pymnt	14,204.63		BACS P/L Pymnt Page 4968
13/03/2024	Clerk's Drawings Account	Imprest	60,000.00		tx Main to Clerks
18/03/2024	Total Gas & Power Ltd	DDR 180324	272.12		331889300/24/Total Gas & Power
19/03/2024	Barclaycard Commercial	190324	3,322.89		3909930/Barclaycard Commercial
19/03/2024	Barclaycard Commercial	DDR 190324	5,188.19		TIMP 310124/Barclaycard Commer
20/03/2024	BACS P/L Pymnt Page 4973	BACS Pymnt	6,353.24		BACS P/L Pymnt Page 4973
20/03/2024	Total Gas & Power Ltd	DDR 200324	1,522.24		332074275/24/Total Gas & Power
20/03/2024	Total Gas & Power Ltd	DDR 2003	0.30		332074275/24/Total Gas & Power
21/03/2024	BACS P/L Pymnt Page 4975	BACS Pymnt	4,303.20		BACS P/L Pymnt Page 4975
21/03/2024	Castle Water Limited	DDR 210324	32.19		10001664213/Castle Water Limit
26/03/2024	ARVAL	DD	599.24		HK72 FNE WO7317
28/03/2024	HMRC	BACS	8,105.00		HMRC
28/03/2024	Focus Group	DDR 2803	131.80		6824800/Focus Group
28/03/2024	Focus Group	DDR 280324	910.84		6824956/Focus Group
31/03/2024	WBC	WBC STO	-59.80		WBC
Total Payments			359,459.02		

Wokingham Town Council

Purchase Ledger Invoices totalling £500.00 or more
paid between 01/01/2024 and 31/03/2024

Ledger	Month	Invoice Date	Date Due	Date Paid	Invoice Number	A/c Code	Customer Name	Net Value	Vat Amnt	Invoice Total
1	10	13/12/2023	13/12/2023	09/01/2024	65597	PLAYINSPEC	The Play Inspection Company	575.00	115.00	690.00
1	9	22/12/2023	21/01/2024	09/01/2024	10240310	WDC	Wokingham Borough Council	32,874.52	0.00	32,874.52
1	9	31/12/2023	30/01/2024	09/01/2024	DEC23	RBWM	Royal County of Berkshire Pension	10,886.59	0.00	10,886.59
1	10	31/12/2023	31/12/2023	09/01/2024	17205	JEFFRIES	Nigel Jeffries Landscapes Limited	2,019.87	403.97	2,423.84
1	10	01/01/2024	31/01/2024	09/01/2024	59040	WINDOWFLO	Windowflowers Ltd	1,795.42	359.08	2,154.50
1	10	12/01/2024	12/01/2024	09/01/2024	INV-NO11	ADM	ADM Training Ltd	1,200.00	240.00	1,440.00
1	10	09/10/2023	09/10/2023	17/01/2024	2023007352	EUROSAFE	Eurosafe Solutions Limited	450.00	90.00	540.00
1	10	31/12/2023	30/01/2024	17/01/2024	PSI-0992596	GRUNDON	Grundon Waste Mangement	607.08	121.42	728.50
1	10	15/01/2024	15/01/2024	17/01/2024	INV-01058	INFINITY	Infinity Playgrounds	653.00	130.60	783.60
1	10	17/01/2024	16/02/2024	17/01/2024	JAN 2024	RBWM	Royal County of Berkshire Pension	11,207.43	0.00	11,207.43
1	10	30/11/2023	30/12/2023	23/01/2024	PSI-0969734	GRUNDON	Grundon Waste Mangement	754.77	150.95	905.72
1	10	14/12/2023	13/01/2024	23/01/2024	471600	LITE	Lighting and Illuminations	1,056.90	211.38	1,268.28
1	10	02/01/2024	01/02/2024	23/01/2024	570006	LITE	Lighting and Illuminations	5,110.20	1,022.04	6,132.24
1	10	17/01/2024	16/02/2024	23/01/2024	347	BERRIDGE	Berridge Electrical Limited	429.00	85.80	514.80
1	10	17/01/2024	17/01/2024	23/01/2024	EA38808	EARTH	Earth Anchors Ltd	472.95	94.59	567.54
1	10	22/01/2024	21/02/2024	24/01/2024	INV-1334	ABIT	A Bit of a Do	617.50	0.00	617.50
1	10	03/01/2024	03/01/2024	25/01/2024	325062347/24	TOTAL	Total Gas & Power Ltd	1,575.01	315.00	1,890.01
1	10	15/01/2024	15/01/2024	30/01/2024	6823189	FOCUS	Focus Group	707.38	141.48	848.86
1	10	24/11/2023	24/12/2023	31/01/2024	471492	LITE	Lighting and Illuminations	1,167.00	233.40	1,400.40
1	10	07/12/2023	06/01/2024	31/01/2024	504649	NAL	NAL Ltd	2,370.00	474.00	2,844.00
1	10	08/12/2023	07/01/2024	31/01/2024	504713	NAL	NAL Ltd	3,949.34	789.87	4,739.21
1	10	12/01/2024	12/01/2024	31/01/2024	SIN0003277	VOLKER	VOLKER HIGHWAYS LTD	2,600.00	520.00	3,120.00
1	10	16/01/2024	15/02/2024	31/01/2024	505289	NAL	NAL Ltd	2,593.34	518.67	3,112.01
1	10	26/01/2024	25/02/2024	31/01/2024	4422	COPPER	Copper ConnexionsLtd	517.88	103.58	621.46
1	9	13/12/2023	13/12/2023	12/02/2024	2024-001	PAK	Pak Mei Kung Fu Ltd	1,580.00	0.00	1,580.00
1	11	30/01/2024	30/01/2024	13/02/2024	8131	JDB	JDB Contractors & son Ltd	1,100.00	220.00	1,320.00
1	11	01/02/2024	01/02/2024	13/02/2024	SIN0003558	VOLKER	VOLKER HIGHWAYS LTD	2,080.00	416.00	2,496.00
1	11	08/02/2024	09/03/2024	13/02/2024	FEB 2024	RBWM	Royal County of Berkshire Pension	11,866.51	0.00	11,866.51
1	10	30/12/2023	30/12/2023	14/02/2024	3436	AYS	AYS Cleaning Contractors Ltd	655.93	131.19	787.12
1	11	25/01/2024	24/02/2024	14/02/2024	360	BERRIDGE	Berridge Electrical Limited	731.50	146.30	877.80

Wokingham Town Council

Purchase Ledger Invoices totalling £500.00 or more
paid between 01/01/2024 and 31/03/2024

Ledger	Month	Invoice Date	Date Due	Date Paid	Invoice Number	A/c Code	Customer Name	Net Value	Vat Amnt	Invoice Total
1	11	30/01/2024	30/01/2024	14/02/2024	3485	AYS	AYS Cleaning Contractors Ltd	655.93	131.19	787.12
1	11	31/01/2024	01/03/2024	14/02/2024	PSI-1000479	GRUNDON	Grundon Waste Mangemment	807.68	161.54	969.22
1	11	01/02/2024	01/02/2024	14/02/2024	921/1120/24	ALARM	Alarm Response	432.90	86.58	519.48
1	11	04/02/2024	04/02/2024	20/02/2024	328677684/24	TOTAL	Total Gas & Power Ltd	1,814.73	362.94	2,177.67
1	11	05/02/2024	05/02/2024	20/02/2024	328776574/24	TOTAL	Total Gas & Power Ltd	2,859.52	571.91	3,431.43
1	11	05/02/2024	05/02/2024	20/02/2024	328776563/24	TOTAL	Total Gas & Power Ltd	475.45	95.09	570.54
1	11	11/01/2024	25/01/2024	21/02/2024	12300232	SPOTLIGHT	Spotlight Entertainments	1,250.00	250.00	1,500.00
1	11	31/01/2024	31/01/2024	21/02/2024	17305	JEFFRIES	Nigel Jeffries Landscapes Limited	2,019.87	403.97	2,423.84
1	11	01/02/2024	01/02/2024	21/02/2024	20810	CODE9	Code 9 Security Ltd	712.80	142.56	855.36
1	11	14/02/2024	15/03/2024	21/02/2024	1994	ATLANDS	Atlands Landscapes	2,357.11	471.43	2,828.54
1	11	16/02/2024	17/03/2024	21/02/2024	4454	COPPER	Copper ConnexionsLtd	2,000.00	400.00	2,400.00
1	11	20/02/2024	20/02/2024	21/02/2024	INV9586	YES	Yes Events Ltd	1,742.59	348.51	2,091.10
1	11	04/09/2023	04/09/2023	27/02/2024	5102	JONMOTT	Jon Mott & SON	4,326.00	0.00	4,326.00
1	11	04/09/2023	04/09/2023	27/02/2024	5110	JONMOTT	Jon Mott & SON	1,520.00	0.00	1,520.00
1	11	01/02/2024	02/03/2024	28/02/2024	60095	WINDOWFLO	Windowflowers Ltd	1,795.42	359.08	2,154.50
1	11	02/01/2024	01/02/2024	29/02/2024	4403	COPPER	Copper ConnexionsLtd	1,125.00	225.00	1,350.00
1	11	31/01/2024	31/01/2024	29/02/2024	M7483	ITHACA	Ithaca Roofing Limited	2,561.30	512.26	3,073.56
1	11	31/01/2024	31/01/2024	29/02/2024	1209813 - 3	PESTFORCE	Pestforce	475.00	95.00	570.00
1	11	14/02/2024	14/02/2024	29/02/2024	0000315116	BROXAP	Broxap	2,149.90	429.98	2,579.88
1	11	15/02/2024	15/02/2024	29/02/2024	6824109	FOCUS	Focus Group	706.85	141.37	848.22
1	11	19/02/2024	20/03/2024	29/02/2024	4458	COPPER	Copper ConnexionsLtd	1,505.99	301.20	1,807.19
1	11	19/02/2024	20/03/2024	29/02/2024	4459	COPPER	Copper ConnexionsLtd	695.56	139.11	834.67
1	11	20/02/2024	20/02/2024	29/02/2024	1785153	GFA	GFA Premier	810.95	162.19	973.14
1	11	23/02/2024	24/03/2024	29/02/2024	INV-4511	WILLIAM	WilliamWare.com	532.20	106.44	638.64
1	11	23/02/2024	23/02/2024	29/02/2024	094441	HAGS	HAGS UK Ltd	479.81	95.96	575.77
1	11	29/02/2024	29/02/2024	29/02/2024	INV/6760	CC	CC Infrastructure Services	3,984.00	796.80	4,780.80
1	11	29/02/2024	29/02/2024	29/02/2024	3526	AYS	AYS Cleaning Contractors Ltd	655.93	131.19	787.12
1	12	04/03/2024	03/04/2024	12/03/2024	INV-1354	ABIT	A Bit of a Do	1,165.50	0.00	1,165.50
1	12	01/03/2024	31/03/2024	13/03/2024	60195	WINDOWFLO	Windowflowers Ltd	1,795.42	359.08	2,154.50
1	12	04/03/2024	04/03/2024	13/03/2024	921/1145/24	ALARM	Alarm Response	452.90	90.58	543.48

Wokingham Town Council

Purchase Ledger Invoices totalling £500.00 or more paid between 01/01/2024 and 31/03/2024

Ledger	Month	Invoice Date	Date Due	Date Paid	Invoice Number	A/c Code	Customer Name	Net Value	Vat Amnt	Invoice Total
1	12	04/03/2024	04/03/2024	13/03/2024	1998	CONNELL	Claire Connell	522.62	0.00	522.62
1	12	13/03/2024	12/04/2024	13/03/2024	MAR 2024	RBWM	Royal County of Berkshire Pension	12,050.13	0.00	12,050.13
1	12	30/01/2024	14/02/2024	19/03/2024	510076179	BARCLAYCOM	Barclaycard Commercial	1,495.00	0.00	1,495.00
1	12	31/01/2024	15/02/2024	19/03/2024	0000051077	BARCLAYCOM	Barclaycard Commercial	1,060.67	212.13	1,272.80
1	12	21/03/2024	05/04/2024	19/03/2024	284594	BARCLAYCOM	Barclaycard Commercial	2,145.21	359.06	2,504.27
1	12	29/02/2024	30/03/2024	20/03/2024	PSI-1023965	GRUNDON	Grundon Waste Mangement	648.75	129.75	778.50
1	12	29/02/2024	29/02/2024	20/03/2024	17407	JEFFRIES	Nigel Jeffries Landscapes Limited	2,019.87	403.97	2,423.84
1	12	06/03/2024	06/03/2024	20/03/2024	332074275/24	TOTAL	Total Gas & Power Ltd	1,268.78	253.76	1,522.54
1	12	08/03/2024	08/03/2024	20/03/2024	20920	STREETFUR	Street Furnishing	957.00	191.40	1,148.40
1	12	19/03/2024	18/04/2024	20/03/2024	INV-1359	ABIT	A Bit of a Do	1,539.00	0.00	1,539.00
1	12	19/03/2024	19/03/2024	20/03/2024	2033	ALLIANCECF	Alliance CFM Limited	1,035.00	207.00	1,242.00
1	12	19/03/2024	19/03/2024	20/03/2024	INV-12324	IPRINTS	Alan Drake T/A I-Prints	436.67	87.33	524.00
1	12	20/03/2024	19/04/2024	21/03/2024	7-129223	BRITTON	Britton Price Lifts Limited	2,452.46	490.49	2,942.95
1	12	20/03/2024	20/03/2024	21/03/2024	SIN0003988	VOLKER	VOLKER HIGHWAYS LTD	1,133.54	226.71	1,360.25
1	12	20/03/2024	20/03/2024	22/03/2024	0106/10658179	AVS	Lawsons (Whetstone) Ltd T/A AVS	626.50	125.30	751.80
1	12	14/03/2024	14/03/2024	28/03/2024	6824956	FOCUS	Focus Group	759.03	151.81	910.84

List of Payments made between 01/01/2024 and 31/03/2024

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/01/2024	Wokingham Borough Council	Std Ord	250.00		Office 3 2239762
01/01/2024	Wokingham Borough Council	Std Ord	337.00		Market tolls 1016075
01/01/2024	Wokingham Borough Council	Std Ord	259.00		Office 1 2035191
01/01/2024	Wokingham Borough Council	Std Ord	320.00		Woosehill 101493X
01/01/2024	Wokingham Borough Council	Std Ord	329.00		Info Centre 1045161
03/01/2024	Peninsula	Std Ord	167.44		HR support
09/01/2024	BACS P/L Pymnt Page 4913	BACS Pymnt	3,889.37		BACS P/L Pymnt Page 4913
09/01/2024	DD ALLOT STAFF	BACS	159.88		DD ALLOT STAFF
15/01/2024	Jan Salary	BACS	26,139.09		Jan Salary
17/01/2024	BACS P/L Pymnt Page 4923	BACS Pymnt	4,305.04		BACS P/L Pymnt Page 4923
17/01/2024	BLOOM STAFF DD	BACS	287.43		BLOOM STAFF DD
19/01/2024	Castle Water Limited	DDR 190124	15.00		10001088582/Castle Water Limit
23/01/2024	BACS P/L Pymnt Page 4928	BACS Pymnt	3,726.05		BACS P/L Pymnt Page 4928
24/01/2024	BACS P/L Pymnt Page 4930	BACS Pymnt	617.50		BACS P/L Pymnt Page 4930
24/01/2024	DD Staff	BACS	171.19		DD Staff
31/01/2024	BACS P/L Pymnt Page 4932	BACS Pymnt	2,028.65		BACS P/L Pymnt Page 4932
31/01/2024	Petty Cash	302706	53.36		Petty cash cheque
02/02/2024	HON SS STAFF	BACS	1,085.50		HON SS STAFF
03/02/2024	Peninsula	Std Ord	167.44		HR support
13/02/2024	BACS P/L Pymnt Page 4944	BACS Pymnt	290.95		BACS P/L Pymnt Page 4944
14/02/2024	BACS P/L Pymnt Page 4946	BACS Pymnt	3,560.32		BACS P/L Pymnt Page 4946
14/02/2024	BACS P/L Pymnt Page 4949	BACS Pymnt	4,681.86		BACS P/L Pymnt Page 4949
15/02/2024	Feb Salary	BACS	27,660.61		Feb Salary
16/02/2024	DD STAFF	BACS	301.00		DD STAFF
21/02/2024	BACS P/L Pymnt Page 4951	BACS Pymnt	1,598.40		BACS P/L Pymnt Page 4951
27/02/2024	F & P and Current Accounts	PL4954	3,071.00		PL4954 JON MOTT
28/02/2024	BACS P/L Pymnt Page 4955	BACS Pymnt	480.10		BACS P/L Pymnt Page 4955
28/02/2024	Castle Water Limited	DDR 280224	9.43		Purchase Ledger DDR Payment
29/02/2024	BACS P/L Pymnt Page 4957	BACS Pymnt	2,767.62		BACS P/L Pymnt Page 4957
29/02/2024	BACS P/L Pymnt Page 4961	BACS Pymnt	1,603.60		BACS P/L Pymnt Page 4961
29/02/2024	BACS P/L Pymnt Page 4963	BACS Pymnt	311.48		BACS P/L Pymnt Page 4963
29/02/2024	DD STAFF	BACS	134.19		DD STAFF
03/03/2024	Peninsula	Std Ord	167.44		HR support
07/03/2024	050324 Staff	BACS	430.93		050324 Staff
08/03/2024	060324 DD	BACS	400.00		060324 DD
13/03/2024	BACS P/L Pymnt Page 4969	BACS Pymnt	4,566.13		BACS P/L Pymnt Page 4969
15/03/2024	Mar salary	BACS	27,892.81		Mar salary
20/03/2024	BACS P/L Pymnt Page 4971	BACS Pymnt	2,951.34		BACS P/L Pymnt Page 4971
22/03/2024	BACS P/L Pymnt Page 4976	BACS Pymnt	1,976.92		BACS P/L Pymnt Page 4976
22/03/2024	BACS P/L Pymnt Page 4977	BACS Pymnt	125.00		BACS P/L Pymnt Page 4977
22/03/2024	Bank charges	BACS	21.00		Bank charges
22/03/2024	AL292 STAFF	BACS	284.00		AL292 STAFF
22/03/2024	DD	BACS	900.00		DD
22/03/2024	Optalis	BACS	1,642.80		Optalis
28/03/2024	Castle Water Limited	DDR 280324	11.25		10001738559/Castle Water Limit
31/03/2024	King George V Playing Field	302707	1,100.00		Charge for use of field

Continued on Page 2

Date: 25/04/2024

Wokingham Town Council

Time: 12:24

Clerk's Drawings Account

List of Payments made between 01/01/2024 and 31/03/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
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		Total Payments	133,248.12		
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CIL received, spent and held in reserves to date:

Date	Sum received (rounded to nearest £1)	Cumulative sum received (rounded to nearest £1)	Sum allocated	Purpose	Sum remaining	Spend deadline
April 16 to Oct 21	£1,786,478	£1,786,478	£1,786,478	Market Place refurbishment	Nil	
April 2022	£209,149		£209,149	Market Place refurbishment	Nil	
October 2022	£184,842	£2,180,469	£104,373	Market Place refurbishment	£80,469	October 2027
April 2023	£101,054		Nil		£181,523	April 2028
October 2023	£25,290	£2,306,813	Nil		£206,813	October 2028
April 2024	£32,035	£2,338,848	Nil		£238,848	April 2029

Approved CIL spending not yet spent

Item	Sum	Approval reference
New chairs for Woosehill Community Centre	Up to £8,000	Resolution 30783 (January 2024 Full Council)
New fire doors for Woosehill Community Centre	£10,125	Resolution 30783 (January 2024 Full Council)

Potential spending in 2023-24 financial year to re-allocate from CIL:

Date	Sum	Spend details (Rounded to nearest £1)
June 2023	King George V Playing Field footpath	£26,764
November 2023	Leslie Sears Playing Fields play area resurfacing	£46,379

Future CIL:

CIL received by WBC, to be paid to WTC in April 2024	220581 - £9,412 192867 - £6,267 211508 - £16,355	£32,035
Parish CIL outstanding (demand notice issued, awaiting payment)	211508 - £49,066 232808 - £13,080	£62,146
Potential CIL (Planning application granted and liability notice issued. Actual receipts will be dependent on development commencing and any relief applied for and granted)	200700 - £41,758 203544 - £392,847 212112 - £7,726 213975 - £54,687 220344 - £12,709	£567,487

	<p>221890 - £16,335</p> <p>232002 - £3,942</p> <p>232380 - £7,644</p> <p>231573 - £11,393</p> <p>231631 - £2,911</p> <p>232361 - £15,535</p>	
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Wokingham Town Council

Town Clerk's Report 10/2024

To: Finance and Personnel Committee

Date: 30th April 2024

Subject: Council Insurance

1 PURPOSE OF REPORT

- 1.1 To receive information regarding the council's insurance renewal for 2024
- 1.2 To consider two insurance cover related matters

2 BACKGROUND

- 2.1 The town council is currently in a long-term insurance agreement arranged by A J Gallagher (insurance broker), who specialise in sourcing insurance for local councils. The renewal in July 2024 will be the start of the third year of a three-year agreement.

3 CURRENT POSITION

- 3.1 In March 2024, the Town Clerk and RFO met with a Gallaghers insurance representative to introduce the new RFO and to review the council's insurance ahead of the renewal.
- 3.2 In 2022 and 2023, as part of the work towards museum accreditation, the town council had appointed specialists to review and provide valuations for the council's civic regalia, silver and art works. During discussion with Gallaghers, it was apparent that the council's insurance cover was insufficient to cover the value of these items as identified in the reports received by the council. As such, some additional cover has been added to the existing policy for the remainder of the current insurance year (to July 2024) to include these items.
- 3.3 It has additionally been identified that the council last undertook an insurance reinstatement valuation for the town hall in 2011. Although the value will have been adjusted annually by a presumed inflation rate, it is recommended that we undertake a new reinstatement valuation for the town hall, ahead of the insurance renewal.

4 FOR CONSIDERATION

- 4.1 Going forward, for the artwork, silver and civic regalia, the council has two options:
 - a) Maintain the existing additional cover into the third year of the agreement at an expected additional cost of around £800 (based on the additional premium of £170 for the remaining period of the current insurance year)
 - b) Remove the artwork, silver and civic regalia from the current policy and place them with a specialist insurer for these items, at an annual cost of £1,737 (Including IPT and all fees). This provides a wider level of cover than can be obtained under the usual council insurance policy as cover is on an 'agreed value' based on the valuations obtained by the town council.

- 4.2 For the building reinstatement valuation, the Town Clerk is in the process of obtaining quotes. An initial quote has been received at a cost of £1,435 via A J Gallagher, and a further quote has been requested from another provider. This would require an approval for additional spend for the insurance budget to cover this cost.

5 **RECOMMENDATIONS**

- 5.1 To consider and RESOLVE upon the options for insurance for the council's art, silver and civic regalia from July 2024.
- 5.2 To consider and RESOLVE upon a recommendation to
- a) Commission a reinstatement valuation report for the town hall for insurance purposes
 - b) Approve an additional in-year spend of up to £1,500 to cover the cost for the report.
- 5.3 To note that any impact on the council's insurance premium resulting from the updated reinstatement valuation will be reported to the committee at the next opportunity.

ADDENDUM TO STANDING FINANCIAL REGULATIONS

Financial Limits for the Council Year Ending 31st March 2025

3. Income Collection:

3.14 Bad debts may be written off as follows:

- (i) The Town Clerk has delegated authority for one or more debts up to a total of 0.25% of income budget in any one fiscal year.
- (ii) By Finance & General Purposes Committee up to 1% of income budget.
- (iii) By Full Council if above 1% of income budget.

5. Ordering Goods and Services:

5.2 The limits of expenditure budget with delegated authority are:

- (a) for the Town Clerk – 3% - Any payments above these limits to be countersigned by Chair or Vice Chair of F&P and the Mayor.
- (b) for the Responsible Financial Officer – 1%
- (c) for the Grounds & Bloom Officer 1%
- (d) for the Buildings & Market Officer – 0.5%
- (e) for the Amenities Officer – 0.5%
- (f) for the Arts & Culture Officer – 0.25%
- (g) for the Civic Officer – 0.25%
- (h) for the Technical Officer – 0.25%
- (i) for the Allotments Officer 0.25%
- (j) for the Events Co-Ordinator – 0.25%
- (k) for the Financial Assistant – 0.25%

6. Contracts:

6.8 The extent of new items and increases over estimated figures that can be agreed by committees as a percentage of the Council budget:

- (a) In the case of the F&P Committee, 1%
- (b) Anything above 1% to be determined by Full Council
- (c) All other Council Committees, should not exceed their overall annual budget.

6.11

Postholder

Town Clerk
Responsible Finance Officer
Buildings & Grounds Officer
Amenities Officer
Arts & Culture Officer
Technical Officer
Civic Officer
Buildings & Market Officer

Deputy

Responsible Financial Officer
Town Clerk
Responsible Financial Officer
Responsible Financial Officer
Responsible Financial Officer
Responsible Financial Officer
Responsible Financial Officer
Grounds & Bloom Officer



7. Payment Process:

- 7.4 (i) The maintained balance for the Clerk's Drawing Account is £60,000.
 (ii) The limit for payment for small items, from the Clerk's Drawing Account is £1,000.

9. Petty Cash:-

The Petty Cash float is £200 and the limit for any one purchase is £75.

13. Property & Assets:-

13.5 Equipment may be removed from the inventory and disposed of as follows:

- (i) By the RFO up to £500
- (ii) By the Town Clerk up to £2,000
- (iii) By Finance & Personnel Committee up to £10,000
- (iv) By Finance & Personnel Committee and Full Council if above £10,000



Budget information for 2024-25:

Income budget total: £1,687,857

1% £16,879

0.25% £4,220

Expenditure budget: £1,723,475

3% £51,704

1% £17,235

0.5% £8,617.38

0.25 £4,308.69