

Banbury Town Council

Mark Hassall ACMA MA
Town Clerk & RFO



The Town Hall
Bridge Street
Banbury
Oxfordshire
OX16 5QB

Tel: 01295 250340

Our Ref: A10022026
Please ask for: Helen Durkin
Email: helen.durkin@banbury.gov.uk

Date: 05 February 2026

To: All Members of the Town Council.
Others, for information.

You are hereby summoned to attend a Meeting of the **Town Council** to be held in the TOWN HALL, BRIDGE STREET, BANBURY on **Tuesday 10 February 2026 at 6.30pm**, for the transaction of the following business: -

A handwritten signature in black ink, appearing to be 'Mark Hassall'.

Mark Hassall
Town Clerk & RFO

BUSINESS TO BE TRANSACTED

1. Apologies for absence

Contact Helen Durkin (helen.durkin@banbury.gov.uk).

2. Declarations of Interest

Members are asked to declare any disclosable pecuniary interests in items on the agenda, **and the nature of that interest**, in accordance with the Localism Act 2011, the Banbury Town Council Code of Conduct and Section 106 of the Local Government Finance Act 1992 (Please refer to the notes at the end of Agenda).

3. Minutes of the last Meeting

To approve the Minutes of the Meeting held on the 13 January 2026 (**Enclosed**).

4. Communications

To receive communications from the Town Mayor and / or Leader of the Council.

5. Questions

- a. Any Town Councillor may ask the Town Mayor, or the relevant Committee Chairman or the Town Clerk any questions concerning the business of the Council, provided notice of the question has been given to the person to whom it is addressed before the meeting begins, and a copy supplied to the Town Clerk.
- b. A period of up to 20 minutes is allocated, during which Members of the public may, at the discretion of the Town Mayor, ask questions of the relevant Committee Chairman on any matter relevant to some question over which the Council has power, or which affects Banbury.

[You are requested to state your name and address before asking your question.]

6. Minutes of Committees

To consider the Minutes of Committees:

- | | | |
|--------------------------------------|---|-----------------------------|
| a) Planning Committee | - | 14 January 2026 (Enclosed) |
| b) General Services Committee | - | 27 January 2026 (Enclosed) |
| c) Resources Committee | - | 03 February 2026 (Enclosed) |

7. Internal Audit Report

To receive the report of the Internal Auditor (enclosed).

Notes on declaration of interest

- (i) Any Member arriving after the start of the meeting is asked to declare any disclosable pecuniary interests as necessary as soon as practicable after their arrival even if the item in question has been considered;*
- (ii) In such circumstances, the Member must withdraw from the meeting room, and should inform the Chairman accordingly.*

It is not practical to offer detailed advice during the meeting.

Recording of Meeting

- iii) Please be aware that an audio recording of the meeting may be made, as an aide-memoire for the purposes of the Clerk to ensure minutes reflect the overall tone and content of meetings, and will be deleted following the first approval of the draft minutes by the committee chairman.*

BANBURY TOWN COUNCIL

Minutes of a meeting of Banbury Town Council held at **6:30pm on Tuesday 13 January 2026** at the Town Hall, Banbury.

Present: Councillors Mallon (Town Mayor) and Okeke (Deputy Town Mayor).
Councillors: Beere, Biegel, Cherry, Creed, Crichton, Dhesi, Eaton, Elugwu, Harwood, Hussain, Mears, Stansfield, Thornhill, Urwick, Vaitkus and Woodward.

Officers: Mark Hassall (Town Clerk & RFO)
Paul Almond (Director of Environment and Deputy Clerk)
Helen Durkin (Executive Officer)

Apologies for Absence: Councillors Brant, Clarke, Richards, Strangwood and Tohill-Martin

Members of the Public: None.

BTC.1/26 Declarations of Interest

Councillor Hussain declared a personal interest as a member of the Museum board.

BTC.2/26 Minutes of the Last Meeting

IT WAS RESOLVED that the Minutes of the Meeting held on 04 November 2025 be approved as a correct record and signed by the Town Mayor.

BTC.3/26 Communications

IT WAS RESOLVED to receive and note communications.

BTC.4/26 Questions – Elected Members and Members of the Public

None.

BTC.5/26 Planning Committee

It was **RESOLVED** that the Minutes of the Planning Committee meeting held on 05 November & 10 December 2025 be received (moved by Councillor Beere and seconded by Councillor Woodward).

BTC.6/26 General Services Committee

It was **RESOLVED** that the Minutes of the General Services Committee meeting held on 16 December 2025, be received (moved by Councillor Cherry and seconded by Councillor Biegel).

BTC.7/26 Resources Committee

It was **RESOLVED** that the Minutes of the Resources Committee meeting held on 06 January 2026, be received (moved by Councillor Hussain and seconded by Councillor Eaton).

BTC.8/26 Precept 2026/2027

It was **RESOLVED** that the precept was set following confirmation of the Relevant Tax Base, therefore, the Town Council set a precept of £2,384,754 (or £134.82 per Band D property, being an increase of 2%) (moved by Councillor Hussain and seconded by Councillor Eaton).

BTC.9/26 CDC Cultural Strategy

IT WAS RESOLVED To approve the endorsement of the adoption of the Cherwell District Council Cultural Strategy.

IT WAS RESOLVED to vote and approve a Member to attend the Quays consortium meetings with an officer. Councillor Elugwu was proposed by Councillor Hussain, seconded by Councillor Beere and was unanimously voted in favour by all members.

BTC.10/26 Resolutions Moved on Notice

Resolution No 70 to be moved by Councillor Woodward, and seconded by Councillor Mallon.

Motion of Support for Banbury Museum.

Banbury Town Council notes that Cherwell District Council is currently consulting, as part of its wider budget consultation, on a proposal to withdraw core funding for Banbury Museum from April 2027.

Banbury Town Council believes that Banbury Museum is a key cultural and educational asset for the town, supporting local heritage, school visits and community engagement, and that the withdrawal of core funding would seriously undermine its viability and risk permanent closure.

Banbury Town Council resolves to oppose the proposed withdrawal of funding and to write to Cherwell District Council to request that the proposal be reconsidered and that alternative or mitigating options be explored.

IT WAS RESOLVED that the resolution be received and noted. The motion was unanimously voted in favour by all members (moved by Councillor Hussain and seconded by Councillor Eaton).

Date of next meeting – **Tuesday 10 February 2026 at 18:30pm**

The Meeting ended at 6.53pm

PLANNING COMMITTEE

Minutes of a meeting of the Planning Committee held on Wednesday,
14 January 2026 at 6.30pm at the Town Hall, Banbury.

Present: Councillor Beere (Chairman) Woodward (Vice Chairman)
Councillors: Dhesi, Harwood and Thornhill.

Officers: Robert Duxbury (Planning Officer)
Helen Durkin (Executive Officer)

PL.1/26

Apologies

Councillor Tohill-Martin

PL.2/26

Declarations of Interest

Councillors Harwood and Thornhill declared a personal interest as members of the Cherwell District Council Planning Committee.

PL.3/26

Minutes of the Last Meeting

IT WAS RESOLVED that the Minutes of the meeting held on the 10 December 2025 be approved as a correct record and signed by Councillor Beere.

PL.4/26

Planning Applications to be Considered

The Committee considered various planning applications that had been referred to the Town Council for consideration by Cherwell District Council (CDC) and were matters that had been delegated to the Planning Committee or where a Ward Member had referred a delegated application.

Officers responded to a number of questions raised by Members.

- **25/03139/F – Stepper Point** - Dashwood Apartments, Dashwood Road, Banbury - Change of Use from serviced apartments (Use Class C1) to their original use (Use Class C3) and as specialist supported accommodation.
 - **Banbury Town Council – Banbury Town Council support the provision of this needed from of accommodation and raise no objections**
- **25/03180/REM – Persimmon Homes South Midlands** - OS Parcel 5257, East Of Bloxham Road, Banbury - Application for approval of Reserved Matters relating to layout, scale, appearance and landscaping for the construction of 165 dwellings (Phase 3), associated works and infrastructure pursuant to the outline planning permission 14/01932/OUT.
 - **Banbury Town Council – Banbury Town Council raise no objections to this proposal.**
- **25/03182/F – AMP Clean Energy** - Grass verge at Ruscote Avenue, Banbury - Construction and operation of a micro energy storage project.
 - **Banbury Town Council – Object on the grounds that this proposal will be highly visible alongside this busy distributor road, and will have an unacceptable impact upon the visual amenities of the area and upon the residential amenities of the adjacent houses. Whereas in considering a similar proposal in Middleton Road in July 2025, no objections were raised to the visual and amenity impact in a commercial area, the Town Council believe that in this case there must be less obtrusive and harmful locations than this proposed in Ruscote Avenue.**

PL.5/26

Planning Applications Delegated to the Town Clerk

The Town Clerk had submitted a schedule containing details of planning applications which had been delegated to him in consultation with the Chairman, setting out the observations that had been forwarded to Cherwell District Council.

IT WAS RESOLVED that the report be noted.

PL.6/26

Decision Notices

The Town Clerk had submitted a schedule containing details of decision notices which had been sent by Cherwell District Council which were contrary to the recommendations of the Town Council.

IT WAS RESOLVED that the report be noted.

Date of next meeting – **Wednesday 25 February 2026 at 18:30pm**

The meeting ended at **7.20pm**

GENERAL SERVICES COMMITTEE

Minutes of a Meeting of the General Services Committee held at **6.30pm on Tuesday 27 January 2026** at the Town Hall, Banbury.

Present: Councillor Cherry (Chair), Councillor Biegel (Vice Chair)
Councillors: Elugwu.

Alternate: Councillor Stansfield for Councillor Richards

Officers: Mark Hassall (Town Clerk & RFO)
Paul Almond (Environment Director)
Helen Durkin (Executive Officer)

BTC.1/26 Apologies for Absence
Councillor Richards

BTC.2/26 Declarations of Interest
None.

BTC.3/26 Minutes of the Last Meeting
IT WAS RESOLVED that the Minutes of the Meeting held on the 16 December 2025 be approved as a correct record and signed by the Chair, seconded by Councillor Elugwu.

BTC.4/26 Parks and Cemeteries Service
The Committee considered a report of the Director of Environment providing an update for Members on:

Parks & Cemeteries Team.
4th Corner Landscape Contract.
Arboricultural Works.
Park Ranger Service / Play Areas.
Cleansing Service.
Christmas Lights.
CCTV.
Sports Facility – Hard Surfaces.
People's Park Café.
Hardwick Hill – Cemetery Extension..

Parks & Cemeteries Team

- ◆ In December the whole workforce undertook Equality, Diversity & Inclusion training.
- ◆ The cemetery team are busy undertaking burial duties in our cemeteries and continue to deliver the service in line with funeral bookings.
- ◆ The weekly marking out of football pitches continues as we move through the playing season. Pest and disease monitoring of fine turf facilities, at the bowling green and cricket square, during the closed season continues.
- ◆ The winter works pruning programme is currently underway.
- ◆ The team are currently preparing recently vacated plots at Sinclair Avenue Allotments vacant.

- ◆ Work will be undertaken soon to start on the preparation of the allotment plots at the new site on the Bloxham Vale estate. This work will include:
- ◆ Rotavating and levelling,
- ◆ Levelling and compacting footpaths,
- ◆ Installing concrete plot dividers,
- ◆ Installing green waste compost bins and bases,
- ◆ Following these works, allotments will be offered to plot holders who have registered an interest, in time for the new growing season,
- ◆ Allotment holder terms and conditions have been reviewed, please see attached in Appendix 1. Officers recommend that these updated Terms and Conditions be approved and adopted and applied to all new allotment tenancy agreements.

4th Corner Landscape Contract

- ◆ The contractor performance against the works schedule is all on track.
- ◆ The winter pruning works is currently underway.
- ◆ The Landscape & Arboricultural Manager is working with 4th Corner to deliver a pond re-lining and habitat enhancement scheme in Spiceball Park, following a successful grant application being made to Cherwell District Council.

Arboricultural Works and Tree Survey

- ◆ Further tree works packages have been issued for People's Park, Southam Road Cemetery and Hamilton Close.

Park Ranger Service / Play Area Update

- ◆ In December the Ranger team also undertook Equality, Diversity & Inclusion training.
- ◆ The Park Rangers continue to carry out weekly visual Health & Safety inspections formally recording utilising the new mobile PSS Live software package.
- ◆ The team continue to undertake repair work on the findings made as a result of the inspection reports.
- ◆ The PlayZone maintenance, this work includes debris removal and carpet brushing is being undertaken by the ranger team weekly at both sites.
- ◆ The Contract for the installation of the new "Space for Girls" play facility at Princess Diana Park started on the 19th January 2026, and should be completed by the middle of February 2026.
- ◆ The rangers have been busy with the Winter Maintenance work, liaising with Oxfordshire County Council who have replaced Grit Bins on the highway where needed and carried out the initial filling with salt.
- ◆ All Snow wardens have been contacted, and those who renewed have received the supplies they asked for.
- ◆ There has been an influx of new snow warden applications, the rangers are working through the list and undertaking training sessions with the new applicants.
- ◆ We have ordered additional supplies, salt snow shovels and gloves to ensure we have enough stock to cover the rest of the winter period.

Cleansing Service Update

- ◆ Cleaning of public toilets is ongoing, no problems to report.
- ◆ The weekly cleaning of all sports pavilions is now underway in-line with fixtures.
- ◆ Parks & Open Spaces Cleansing – The service provided by Cherwell District Council continues to be delivered in line with the Service Level agreement, no issues to report.

Christmas Lights

- ◆ The Christmas Light scheme was removed by the 23rd January 2026.
- ◆ A review meeting is planned with the supplier to run through this year's performance to ensure lessons learnt are embedded in service delivery for next year's programme.

CCTV Update

- ◆ We have been informed that the repair to the CCTV camera that was not working in centre of People's Park was undertaken by Cherwell District Council on 22nd January 2026, the engineer changed the faulty RCD breaker and installed an isolator unit.

Sports Facility - Hard Surfaces Update

- ◆ The contract for the refurbishment of sports surfaces, following evaluation, was awarded to Sovereign Sports Ltd.
- ◆ The Contractor started on site 19th January 2026, the time table agreed for the works is:
 - January/February - Construction, resurfacing and cleaning of Tennis Courts at Horton View.
 - February - Construction, resurfacing and cleaning of the MUGA facilities at Moorfields and Bankside Parks.
 - February - The Cleaning of all the other MUGA facilities within the other parks across Banbury.
 - March/April repainting and marking of all facilities.
- ◆ The completion of the above programme is obviously based of suitable weather conditions to allow for painting and curing of the courts.

People's Park Café Update

- ◆ Following the viewing of the premises by the interested parties in the 18th of December 2025, they were invited to complete and submit a business plan by the 18th January 2026.
- ◆ Evaluations of submissions is now complete.
- ◆ Interviews with the shortlisted organisations will take place w/c 26th of January 2026.
- ◆ The successful operator will be offered a lease agreement, with a view to taking over the running of the café as soon as possible thereafter ensuring the café offer in People's Park is up and running before the spring.

Hardwick Hill Cemetery Extension Update

- ◆ The work on the planning application is almost complete, please see attached in Appendix 2, the proposed layout and landscape plan for the cemetery extension.
- ◆ The planning application will be ready to be submitted to Cherwell District Council by the end of January 2026.

The Committee is invited to **RESOLVE**

To note the Parks and Cemeteries Service Update.
To **Approve** the recommendation of 5.8 to adopt the updated Allotment Tenancy Terms and Conditions.
To note the 4th Corner Landscape Contract Update.
To note the Arboricultural Works Update.
To note the Ranger Service / Play Area Update.
To note the Cleansing Service Update.
To note the Christmas Light Update.
To note the CCTV Update.
To note the Sports Facility – Hard Surfaces Update.
To note the People's Park Café Update.
To note the Cemetery Extension Update.

IT WAS RESOLVED to receive and note the parks and cemeteries report.

IT WAS RESOLVED to **approve** the recommendation of 5.8 to adopt the updated Allotment Tenancy Terms and Conditions.

BTC.5/26 Income & Expenditure Report

The Committee considered a report prepared by the Town Clerk & RFO comparing year-to-date income and expenditure with the projected annual budget for the financial year. The report showed all expenditure incurred up to 20 January 2026. Officers responded to a range of questions from Members relating to various budget codes and financial procedures. Members' attention was drawn to the fact that overall the Committee's expenditure was within forecast versus the projected budget. The main causes are addressed as follows:

General Services variances were principally:

- ◆ Cleaning contract costs with CDC will be invoiced in April for the previous, therefore accrued at year end.
- ◆ Staffing costs across the committee remains within budget, whilst insurance costs across the services have been renegotiated with a reduction of circa 15%.
- ◆ Timing of invoicing for grounds maintenance works impacted by timing of December invoice across Parks.
- ◆ Failed boundary wall works at People's Park require restoration, earmark reserves are held to enable funding, protecting revenue budgets to fund ongoing operational costs.
- ◆ Tree works address the appointment of an independent arboriculture inspections to undertake accelerated inspections of the entire estate tree stock.
- ◆ NNDR council tax adjustment backdated to reflect increased income at Hanwell Fields relating to increased sports use. Discussions are ongoing with the cricket club relating to lease renewal.

- ◆ Additional expenditure has been incurred to complete the upgrade of the lighting at the Banbury Cross and Fine Lady statues ahead of the darker evenings.
- ◆ Completion of Chandos PlayZone is followed by the installation of a PlayZone at Princess Diana park, with grant funding for the full costs incurred received from CDC (25%) and Football Foundation (75%).
- ◆ Space for Girls at PDP has started construction, funded in partnership with CDC.
- ◆ Work has commenced on the refurbishment of MUGA and Tennis hard landscaping, earmark reserves are held to enable funding.

Underspend on Resources Committee also principally:

- ◆ Corporate, Central Administration and Civic continue to be well controlled, incorporating staff wide corporate statutory training requirements.
- ◆ Town Council Events are currently within budget parameters, supported by a grant receipt for Armed Forces Day 2025.
- ◆ Town Hall – includes utility costs to be recharged to OCC under the lease of first floor, alongside additional ongoing hire of the interview room by CDC on Tuesdays and Thursdays every week for the next three months. Ongoing maintenance of plant and machinery in a Grade II listed building continue to utilise budget provision, e.g. lifts, air conditioning, fire and intruder alarm systems and waste pumps.
- ◆ Other services to the Public include timing of small grants (including Woodgreen Open Air pool subsidy to CDC), and finalisation of Christmas Lights costs. Crime prevention funds are targeted towards the improvement of CCTV provision, with the timing to be aligned with TVP and CDC finalising agreement on provision in Banbury.
- ◆ Other Costs & Income are in line with projected budget, with reserves being invested to achieve interest income target which is anticipated to materially achieve budget.

The Committee is invited to **RESOLVE**;

To note the income and expenditure report.

10.1.1 – To authorise the release of earmarked reserves for the repair of boundary wall in People's Park up to £10k, with any additional requirement funded through existing revenue budgets.

10.1.2 – To authorise the release of earmarked reserves for the repair of Hard Landscaping - Sports & Play up to £110k.

10.1.3 – To authorise the creation of earmarked reserves for CCTV enhancement £5k.

IT WAS RESOLVED to receive and note the Income and Expenditure report.

IT WAS RESOLVED to authorise **10.1.1**, **10.1.2** and **10.1.3** as set out above.

Date of next meeting – **Wednesday 17 March 2026 at 18:30pm**

The meeting ended at 7:18pm

RESOURCES COMMITTEE

Minutes of a meeting of the Resources Committee held at **6.30pm on Tuesday 3rd February 2026** in the Town Hall, Banbury.

Present: Councillors Hussain (Chair), Eaton (Vice Chair)
Councillors: Beere and Stansfield.

Alternate Members: Councillor Mears for Councillor Creed

Officers: Mark Hassall (Town Clerk & RFO)
Paul Almond (Director of Environment)
Helen Durkin (Executive Officer)

R.12/26 Apologies for Absence
Councillors Creed and Mallon

R.13/26 Declarations of Interest
None.

R.14/26 Minutes of the last Meeting

IT WAS RESOLVED that the Minutes of the Meeting held on 06 January 2026 be approved as a correct record and signed by the Chairman, seconded by Councillor Eaton.

R.15/26 Income & Expenditure Report
The Committee considered a report prepared by the Town Clerk & RFO comparing year-to-date income and expenditure with the projected annual budget for the financial year. The report showed all expenditure incurred up to 20 January 2026. Officers responded to a range of questions from Members relating to various budget codes and financial procedures. Members' attention was drawn to the fact that overall the Committee's expenditure was within forecast versus the projected budget.
The main causes are addressed as follows:

General Services variances were principally:

- ◆ Cleaning contract costs with CDC will be invoiced in April for the previous, therefore accrued at year end.
- ◆ Staffing costs across the committee remains within budget, whilst insurance costs across the services have been renegotiated with a reduction of circa 15%.
- ◆ Timing of invoicing for grounds maintenance works impacted by timing of December invoice across Parks.
- ◆ Failed boundary wall works at People's Park require restoration, earmark reserves are held to enable funding, protecting revenue budgets to fund ongoing operational costs.
- ◆ Tree works address the appointment of an independent arboriculture inspections to undertake accelerated inspections of the entire estate tree stock.
- ◆ NNDR council tax adjustment backdated to reflect increased income at Hanwell Fields relating to increased sports use. Discussions are ongoing with the cricket club relating to lease renewal.

- ◆ Additional expenditure has been incurred to complete the upgrade of the lighting at the Banbury Cross and Fine Lady statues ahead of the darker evenings.
- ◆ The installations of Chandos and Princess Diana park PlayZones are now complete, with grant funding for the full costs incurred received from CDC (25%) and Football Foundation (75%).
- ◆ Space for Girls at PDP has started construction, funded in partnership with CDC.
- ◆ Work has commenced on the refurbishment of MUGA and Tennis hard landscaping, earmark reserves are held to enable funding.

Underspend on Resources Committee also principally:

- ◆ Corporate, Central Administration and Civic continue to be well controlled, incorporating staff wide corporate statutory training requirements.
- ◆ Town Council Events are currently within budget parameters, supported by a grant receipt for Armed Forces Day 2025.
- ◆ Town Hall – includes utility costs to be recharged to OCC under the lease of first floor, alongside additional ongoing hire of the interview room by CDC on Tuesdays and Thursdays every week for the next three months. Ongoing maintenance of plant and machinery in a Grade II listed building continue to utilise budget provision, e.g. lifts, air conditioning, fire and intruder alarm systems and waste pumps.
- ◆ Other services to the Public include timing of small grants (including Woodgreen Open Air pool subsidy to CDC), and finalisation of Christmas Lights costs. Crime prevention funds are targeted towards the improvement of CCTV provision, with the timing to be aligned with TVP and CDC finalising agreement on provision in Banbury.
- ◆ Other Costs & Income are in line with projected budget, with reserves being invested to achieve interest income target which is anticipated to materially achieve budget.

IT WAS RESOLVED to receive and note the Income and Expenditure report.

IT WAS RESOLVED to;

AUTHORISE the release of earmarked reserves for the repair of boundary wall in People's Park up to £10k, with any additional requirement funded through existing revenue budgets.

AUTHORISE the release of earmarked reserves for the repair of Hard Landscaping - Sports & Play up to £110k.

AUTHORISE the creation of earmarked reserves for CCTV enhancement £5k.

Date of next meeting – **Tuesday 24 March 2026** at 18:30pm

The meeting ended at 6:58pm

Banbury Town Council

Internal Audit Report 2025-26 (Interim update)

Adrian Shepherd-Roberts

*For and on behalf of
Auditing Solutions Ltd*

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the AGAR.

This report sets out the work undertaken in relation to the 2025-26 financial year to date which was completed on 22nd October 2025 and 3rd February 2026. We have continued our reviews for the year and we wish to thank the Town Clerk/RFO and staff in assisting the process, providing all necessary documentation in electronic format to facilitate completion of our review for the year to date. We have ensured that governance and financial controls remain effective.

Internal Audit Approach

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

Overall Conclusion

We have concluded that, on the basis of the programme of work to date we have undertaken, the Council has maintained adequate and effective internal control arrangements during the year.

We ask that members consider the content of this report and acknowledge that the report has been reviewed by Council.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council uses the Omega software to maintain its accounting records. Three bank accounts are operated with NatWest (Disbursements; Salaries and Special Interest) with transactions on each recorded in separate cashbooks in Omega. Further surplus funds are deposited with Santander and Barclays in a selection of term deposit accounts.

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

- Verified the accurate carry forward of the prior year's closing Trial Balance detail in the financial software into the accounts for 2025-26 by reference to the 2024-25 closing Trial Balance;
- Ensured that the financial ledger remains "in balance" for the year to date;
- Ensured that an appropriate cost centre and nominal ledger income and expenditure coding structure is in place;
- Checked and agreed a sample of transactions on the Salaries and Special Interest accounts for the year to December 2025;
- Checked and agreed detail on the latest disbursement account reconciliations as at December 2025; and
- Checked and agreed detail of the other two account reconciliations as at 31st December 2025.

Conclusions

We are pleased to report that no significant issues have been identified in this area. We will undertake further work at our final review.

Review of Corporate Governance

Our objective here is to ensure that the Council has developed an appropriate approach to the management of corporate governance; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have continued our review of the Council's minutes, examining those for the Full Council and its Standing Committee meetings (excluding Planning) for the year to determine, as far as we may reasonably be expected, whether any issues exist that may have an adverse effect on the Council's financial or other operational stability in the short, medium or long term.

We note that the Standing Orders and Financial Regulations were adopted in June 2025.

Conclusions

We are pleased to report that no issues have been identified in this area, warranting further comment. We will undertake further work at our final review.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- An official ordering process is in place and operated for all appropriate purchases, acknowledging that a range of goods and services are provided under contractual requirements (e.g. Grass Cutting) or legislation (e.g. non-domestic rates);
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

To ensure compliance with the above criteria, we have examined a sample of payments processed in the financial year to date.

Finally, in this area, we have examined the content of the quarterly VAT reclaims to December 2025 which has yet to be reimbursed by HMRC.

Conclusions

We are pleased to report that no significant issues have been identified in this area. We will undertake further work at our next review.

Assessment and Management of Risk

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

A Financial and Risk Management Policies are in place, which was approved by Resources Committee at its January 2026.

The Council's insurance is provided by Aviva: we have reviewed the current year's schedule noting that Employers and Public Liability cover are in place at £10 million respectively and, together with Fidelity Guarantee/Internal crime cover of £5 million and

Business Interruption together cover on the Council premises and contents cover, all of which we consider appropriate for the Council's present requirements.

Conclusions

We are pleased to report that no issues have been identified in this area warranting further comment.

Precept Determination and Budgetary Control

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount of the precept placed on the Unitary Authority, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans. We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

We note that Full Council approved, at its January 2026 meeting, a precept level of £2,384,794 for 2026-27.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process.

Review of Income

The Council receives income from a variety of sources in addition to the annual precept, including monies received from burial and associated fees, allotment and premises rents, Town Hall room hire, special events, grants and donations and bank interest.

We note that members continue to review annually the scale of fees and charges for the various amenities, with appropriate revisions approved for the current financial year;

We have undertaken a review of the allotment sites at Grange Road and Sinclair Avenue examine to include the management controls and income arising from these allotments at our first review. At this interim update audit, we have completed a review of both Hardwick Hill and Southam Road cemeteries and the football pitches.

We have also undertaken a review of the systems and management controls in respect of the Events and Town Hall bookings.

We have reviewed the Sales Ledger, as it stands currently, and are pleased to report that no significant or long-standing debts are in existence of which the Council are not aware.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process.

Petty Cash Account

Our aim in this area is to ensure that appropriate controls are in place; that all expenditure incurred is adequately supported by trade invoices or till receipts; that the expenditure is appropriate for the Council's requirements; that VAT has been separately identified for periodic recovery and that cheque encashments from the main cashbooks are properly recorded.

We have physically checked the cash and receipts.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process.

Review of Staff Salaries

The Council employs a number of staff preparing the monthly payroll in-house using the Sage payroll software. In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as most recently updated from April 2023 as regards employee contribution bandings.

To meet these objectives, we have, by reference to the payroll run for September 2025: -

- Ensured that the Council reviews and approves pay scales for staff annually;
- Examined a sample of employment contracts ensuring that gross pay is in accordance with that detail or, where superseded by a subsequent letter confirming a change in employment terms, in line with that letter;
- Checked the tax and NI deductions being applied in September 2025 to the relevant HMRC tables;
- Similarly, ensured that the appropriate pension percentage contribution is being applied to those employees contributing the LGPS scheme; and
- Agreed the gross amounts paid to all individuals in September 2025 by reference to the supporting payslips.

Conclusions

We are pleased to record that no issues have been identified in this area.

Investments and Loans

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

We are pleased to note that the Council has an appropriate Treasury Management Policy which was reviewed by the Council in January 2026.

The Council currently has £5,000,100 held on deposit with Nat West Bank: we have verified the holding by reference to current statements held. We have also checked the posting of interest in the nominal ledger.

There are no loans outstanding currently repayable either by or to the Council.

Conclusions

No issues require formal comment or recommendation. We will undertake further work at future reviews.