

FINANCE & GENERAL PURPOSES COMMITTEE

SUBJECT:	INTERNAL AUDIT
REPORT BY:	TOWN CLERK

1. Recommendations

- 1.1 That members note the contents of the 23/24 Internal Audit report.
- 1.2 That members support and agree the appointment of Assurance Lincolnshire for undertaking the 24/25 financial year internal audit.
- 1.3 That members resolve to adopt the statements set out at 2.6 (a) – (e) below.

2. Background

2.1 23/24 Internal Audit

The Councils Internal Audit report for the 23/24 financial year has been finalised and accompanies this report.

- 2.2 The internal audit report is largely self-explanatory and so no significant commentary as to its content is offered in this report.
- 2.3 Members will note there are very few issues that have been recommended for addressing and those that are, are at various stages of being addressed.

2 24/25 Internal Audit

- 2.5 The 24/25 financial year will be the 3rd year of audit undertaken by Assurance Lincolnshire if appointed. As a former auditor myself I always subscribed to the belief that every 3 years an internal auditor should be changed so as to provide a fresh set of eyes. For the 25/26 financial year ideally a new auditor will be appointed however good auditors for large Town Councils are hard to find. As an alternative Assurance Lincolnshire may be able to provide a different individual to undertake the audit review. This will be addressed nearer the time.
- 2.5 In order to meet the requirements of the Practitioners Guide to Governance and Accountability it is recommended that the following statements are adopted by the Council ***(these are largely a repeat of statements made ahead of the 23/24 internal audit but it is prudent to annually review and restate them)***.
- 2.6
 - a) Newark Town Council is satisfied that Assurance Lincs are independent of Newark Town Council but as part of their engagement for the 24/25 internal audit they will be asked to declare that none of the officers involved in conducting the internal audit gain any financial benefit from Newark Town Council, have any financial control over Newark Town Council, are not related in any way to any of the officers or members of Newark Town Council and have no reason to suspect any conflict of interest. (this was confirmed for the 23/24 financial year).
 - b) Newark Town Council is satisfied that Assurance Lincs are competent to undertake an internal audit. They are an arm of a large public authority. They have provided internal audit services

to Newark and Sherwood District Council and the council is content with the work undertaken as part of their 22/23 and 23/24 internal audit.

- c) Newark Town Council considers the 23/24 internal audit to have been effective and helpful in identifying areas for improvement in key governance areas.
- d) Newark Town Council will instruct Assurance Lincs to ensure that the basic requirements of internal audit for 24/25 financial year are met as specified at section 4.20 of the JPAG Practitioners Guide to Governance and Accountability.
- e) In relation to control E of the Internal Auditors element of the External Audit (see below), the internal auditor will be asked to pay particular attention to Cemetery and Allotment receipts and income as a large area of income for the Council (**For the 23/24 financial year we asked the Internal Auditor to focus on market receipts**).

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

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

Date(s) internal audit undertaken

18/04/2024 19/04/2024

Name of person who carried out the internal audit

Jonathan Pocock

Signature of person who carried out the internal audit

Jon Pocock

Date

25/06/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

The full text of the elements of the Practitioners Guide dealing with Internal Audit can be found at the following web link (page 24).

<https://www.nalc.gov.uk/library/our-work/jpag/4040-practitioners-guide-2024/file>

For the 23/24 internal audit appointment the relevant text of the above document was provided with the Agenda. This was considered prudent in order to support many newly elected members. To save paper and print cost the document is not published this time with this report but if any members would welcome a paper copy please do request one from the Town Clerk.

3.0 Financial, Legal, Equality, Environmental & Risk Issues

3.1 Contained in the report.

Background Papers:	None
Lead Officer:	Matthew Gleadell Tel: 01636 684801 Email: matthew.gleadell@newark.gov.uk

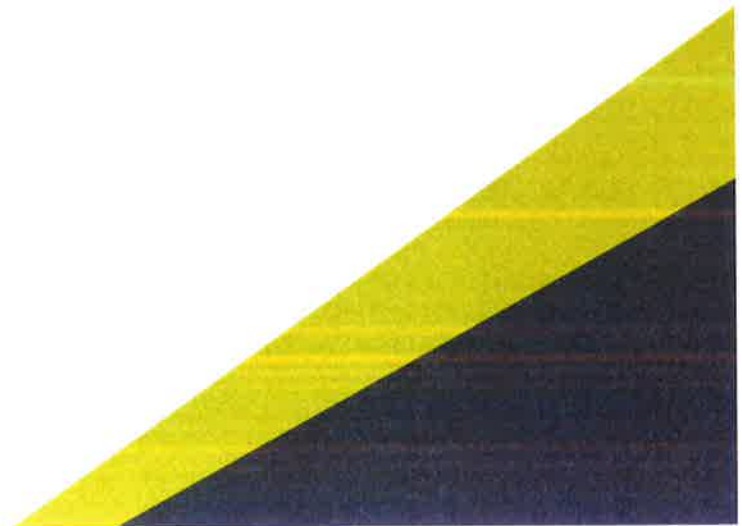
FINAL INTERNAL AUDIT REPORT

Newark Town Council

Review of financial year 2023/24

Auditors: Jon Pocock & Chelsea Dickinson

Date: August 2024



Introduction and Background

1.1 The Council has an annual turnover of approximately £2 million and total investments valued at £2,526 million as at March 2024. The Council provides services to the local community such as cemeteries, market, allotments, town hall, green spaces and events. The town clerk is also the responsible finance officer.

1.2 This is the second year that Lincolnshire County Council's Internal Audit Team have provided a service to the Council. Internal Audit's role is to undertake an independent review of financial controls, systems, transactions, governance and risks, providing assurance to the Council's management and members.

1.3 The Council currently use the Rialtas Omega Finance accounting system and Pegasus Technology Services Group are the Council's current payroll provider. Members approved an expenditure budget for 2023/24 of £2,016 million funded by £1,094 million precept monies, devolved services grant of £370,000 and other income of £553,000.

1.4 As part of this year's audit the Town Clerk requested the inclusion of a review of the 2023/24 final accounts for the Doris Bainbridge Bequest Trust Fund. The Town Council was bequeathed the sum of £56,018 from Doris Bainbridge to be held in Trust and used for works at Newark Castle and grounds.

Audit Approach and Background Legislation

2.1 Internal Audit completed this review on site at Newark Town Hall in April 2024. At the town clerk's request the report was not issued until the year end accounts for 2023/24 had been reviewed. These were not completed until June 2024. The areas tested during our review included:

- Governance arrangements including meetings, risk registers and compliance with local policy.
- Budget setting, monitoring and reporting.
- Payroll authorisation.
- Purchasing.
- Bank accounts & reconciliation.
- VAT.
- Receipting & banking.
- Debtor invoices.

2.2 No conflicts of interest were identified.

2.3 The audit programme was designed to reflect the guidance set out in the Joint Panel on Accountability & Governance (JPAG) Practitioners guide 2024, published by The National Association of Local Councils (NALC). It is responsible for issuing proper practices about the governance and accounts of smaller authorities.

Management Summary

3.1 Internal Audit – Assurance Opinion

This was the second annual review of Newark Town Council by Lincolnshire County Council's Internal Audit service. The review was able to confirm that previous recommendations relating to budget monitoring, oversight of the budget position and the control of the use of credit cards have been implemented.

The financial control environment and alignment of budget monitoring and process controls reflects the guidance set out in the Joint Panel on Accountability & Governance (JPAG) Practitioners guide 2024.

Improvements in financial management and monitoring along with the implementation of a majority of previous findings, resulted in awarding an adequate assurance opinion for the robustness of the financial control environment. The original audit received a limited assurance opinion at the previous visit.

There was one action outstanding from last year's audit relating to the review and update of the finance policy. The JPAG guidance states that it is a statutory requirement for local authorities to have in place standing orders and financial regulations governing how it operates. The regulations need to incorporate provisions for securing competition and regulating the way tenders are invited. The current finance policy was last reviewed in 2019 and does not include the threshold for obtaining tenders. This action has been carried over to this year's action plan and now requires attention.

In addition, there are two medium and one low findings from this year's audit that will strengthen the governance, purchasing and control processes. Findings include:

- Segregation of duties when setting up direct debit payments.
- Ensuring invoices are supported by a purchase order, to support effective budget monitoring and compliance with policy.

Doris Bainbridge Bequest Trust Fund 2023/24

The review of the 2023/24 final accounts for the Doris Bainbridge Bequest Trust Fund did not find any material errors requiring adjustment.

Actions and Priorities

4.1 Detailed findings, recommendations and management actions are shown in the attached Action Plan (Appendix 1).

2.2 The following table shows the number of recommendations by risk category. To differentiate issues of greater significance, risks posed by each finding are categorised as critical, high, medium, or low.

	Critical	High	Medium	Low	Total
Recommendations	0	0	3	1	4

4.3 Opinion on the Adequacy of Internal Control Systems

The following overall assessment range has been used to indicate the adequacy of internal control identified within the processes reviewed:

Assurance level

Substantial: A reliable system of governance, risk management and control exists with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Adequate: There is a generally reliable system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Limited: Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks in the achievement of objectives in the area audited.

No assurance: Immediate action is required to address fundamental gaps, weaknesses or noncompliance identified. The system of governance, risk management and control is inadequate to effectively manage risks in the achievement of the objectives for the area audited.

Risk Analysis

Critical:	Fundamental breakdown in internal control; significant risk of fraud, irregularity, impropriety. These must be addressed as a matter of urgency.
High:	Significant weakness in internal control; non-compliance with regulations / legislation; material loss or public criticism. These risks must be completed within a short time period.
Medium:	Weakness that undermines systems of internal control. These risks should be completed within a medium time frame and can have various milestones to be adhered to over the project duration.
Low:	Best Practice. These will make the function as good as possible and should be implemented over the course of 9-12 months.

Positive Outcomes

5.1 Adequate governance and oversight was evidenced by The Finance & General Purposes Committee (FGP) who met regularly through the year. Minutes showed items discussed, questions asked, and decisions made.

5.2 Seven of the eight high recommendations included from last year have been implemented. The new register contained identified risks which had been assessed and scored along with mitigating controls. The register was discussed and agreed by the FGP in April 2024.

5.3 There was evidence of sound budget monitoring and oversight. The minutes of the full Council meeting held in February 2023, demonstrate that the budget for 2023/24 was discussed and approved. Budget monitoring reports were presented quarterly to FGP with appropriate narrative. A report from the finance system was also provided which contained appropriate detail for decision making.

There was evidence of separation of duties in the purchasing process. The FGP provided additional scrutiny appropriately and transparently. A separation in duties had also been introduced to the banking processes.

5.4 Monthly financial checks have been introduced. The bank account was evidenced as correctly reconciled, along with investments statements and banking statements aligning to the finance system. The budget position was reviewed and outstanding debtors have been chased. Spot checks take place on purchase orders, debtor invoices, petty cash receipts, cash held and market stall rental income receipts. Credit card purchases and receipts are checked, and confirmation given that all purchases over £500 have been published on the council website.

5.5 Our audit of the 2023/24 final accounts, for the Doris Bainbridge Bequest Trust Fund, found the statement of accounts presents fairly, the trust funds income and expenditure and balance sheet for the year ending 31st March 2024. The investments statements show the dividend payments that have been paid into the interest account. Journals shown on the interest account as debits are supported by underlying financial records.

Risk 1: Governance				
Audit Finding	Rec. No.	Proposed Recommendation(s)	Management Action(s)	Owner and Date
<p>It is a statutory requirement that smaller authorities need to have in place financial regulations governing how they operate. Financial regulations need to incorporate provisions for securing competition and regulating the way tenders are invited. These need to be regularly reviewed, fit for purpose and adhered too.</p> <p>The financial policy at Newark Town Council was last reviewed in 2019 and does not include details of the tendering process or the recovery process for bad debts.</p> <p>This is a repeat finding, first raised in 2023 as part of our last assurance audit.</p> <p>Risk: Medium Failure to maintain policies in accordance with statutory requirements set by NALC (see JPAG guidance, section 1, paragraph 1.14) This may leave the Council open to criticism and confuse stakeholders.</p>	1.	Review and update the finance policy in line with best practice guidance in the JPAG Practitioners Guide. This should be reviewed and minuted annually.	Review is already underway. New financial regulation's to be fully adopted by October 2024 dependant on member input.	Town Clerk 31 st October 2024

Risk 2: Pre-employment checks				
Audit Finding	Rec. No.	Proposed Recommendation	Management Action	Owner and Date
<p>Best practice guidance set out by NALC in the JPAG Practitioners Guide, is for all staff there should be a formal employment contract, with a confirmatory letter setting out any changes to the contract.</p> <p>The review of the employee folder for the one new starter since last year found there was no contract or appointment letter on file.</p> <p>Risk: Low Failure to maintain transparency and evidence best practice (see JPAG guidance section 4, section G of Internal Audit Checklist). Incomplete employment records risk exposing the Council to challenge on terms and conditions of employees.</p>	2.	To evidence transparency and compliance with good practice, a copy of the employee contract and appointment letter should be retained in the relevant employee folder.	Contract letter was in pending folder for filing. Employee folder will be updated immediately.	Town Clerk 01 st August 2024
Risk 3: Purchasing				
Audit Finding	Rec. No.	Proposed Recommendation	Management Action	Owner and Date
<p>Section Five – Supporting Information of the JPAG Practitioners Guide paragraph 5.43 states as far as possible, a fully priced official order should be sent to suppliers in advance of delivery of goods. Official orders both commit a supplier to a price and help prevent unauthorised credit being granted in the authority's name.</p>	3.	In line with the stated guidance an official order form should be used as far as possible when requisitioning goods and services.	The Council will be moving to a digitised purchase order system through the Rialtas Omega Finance accounting system. All purchases will be entered onto the system and an electronic purchase order will be created and emailed to the supplier.	Deputy Town Clerk 30 th September 2024

			The recent introduction of monthly checks on a	
<p>Sample testing of seven purchases found five that did not have a purchase order.</p> <p>Risk: Medium Suppliers would be able to amend their pricing structure resulting in inefficient use of public funds and non-adherence to procurement requirements.</p>			sample of purchase orders will also provide additional governance.	

<p>Best practice guidance set out by NALC in the JPAG Practitioners Guide states there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments.</p> <p>A review of the latest direct debits identified that new ones are now set up online with no evidence of being approved by the budget holder.</p> <p>Risk: Medium Failure to maintain transparency and evidence best practice (see JPAG Guidance section 4, section B of Internal Audit Checklist). Lack of segregation of duties increases the risk of fraud and error to the Council.</p>	4.	<p>Introduce a system to demonstrate a separation of duties in setting up a direct debit online and evidence compliance with best practice issued by NALC. For example, a screen print of new direct debits with the signature of the relevant budget holder should provide evidence of approval and of segregation in the process.</p>	<p>The Council will develop a policy by the end of September 2024 that will include this recommendation to evidence management approval of new direct debits.</p>	<p>Deputy Town Clerk 30th September 2024</p>
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FINANCE AND GENERAL PURPOSES

SUBJECT:	GRANT APPLICATION (USE OF TOWN HALL BALLROOM)
REPORT BY:	MATTHEW GLEADELL

1. Recommendations

- 1.1 That members determine the outcome and response to the application from the Palace Singers to hold 2 Charity Concerts in the Ballroom, attached to this report – Appendix 2.
- They are requesting the date of Tuesday 10th December 2024 for two sessions, one in the morning and one in the afternoon, at a cost of £386.67.
- 1.2 That members determine the outcome and response to the application from the Newark and District Round Table for free use of the Ballroom on Friday 1st November to hold a celebration dinner for the charity at a cost of £500.00 - Appendix 3 to this report.

2. Background

- 2.1 The Council has not yet determined its general grant position for the current financial year relating to Ballroom use however a copy of the previous policy relating to these types of applications is attached to this report for ease of reference (Appendix 1).
- 2.2 The Council has already approved free Ballroom hire applications in the current financial year to a value of £795.42 and relates to applications from Newark & Sherwood Concert Band, Newark Emmaus Trust and Newark Town Band.

3.0 Financial, Legal, Equality, Environmental & Risk Issues

- 3.1 Contained in the report.

Background Papers:	Working papers
Lead Officer:	Matthew Gleadell Tel: 01636 684801 Email: matthew.gleadell@newark.gov.uk

NEWARK TOWN COUNCIL

APPLICATION FOR VOLUNTARY BODY GRANT

Guidelines

The following principles and guidelines have been established by Newark Town Council to assist in the consideration and determination of grant applications. Whilst these principles will act as a general guide they are not definitive and applicants of particular worthiness may be considered on individual merit outside these criteria.

The Aim of the Scheme

The Town Council is providing funding to support the work of Voluntary Bodies & Charities that provide services, support and activities to the community of Newark. The grant can be used for free or discounted hire of the function rooms within the Town Hall.

The hire of rooms can cover a wide range of activities covering; charity, cultural, community and sports events.

The primary aim of the scheme is to encourage organisations to utilise the community facilities which are provided in the Town Hall and to support or promote self-help within organisations that may apply.

Funding Available

Newark Town Council had a maximum fund of **£1,500 available, during the 2023/24** financial year, to support Voluntary Bodies (2024/25 has not been decided).

Maximum funding for any one application is normally £500. Applications for grants in excess of this sum may be considered subject to the overall budget limit.

Applications will be considered throughout the year on a 'first come first served basis'.

Eligibility

Applications will be considered from; Community Groups, Charities, Voluntary Bodies, and Sports Clubs.

Applicants must either be located within the Newark Town boundary or the scheme which is the subject of the application must have a focus or be targeted on the community living in Newark.

Preference will be given to locally based organisations serving local needs over national organisations providing services over a wider geographic area than Newark.

Applications are only invited for the use of the facilities available within the Town Hall. They can be for either Fund Raising or Non-Fund Raising Events.

An individual organisation will only be eligible to apply for one event in any two year period. The Town Council will consider 'one off' bookings as well as regular or block bookings.

All applicants must complete an official Voluntary Body Grant Application Form before it will be considered by the Town Council.

All applications **must** be accompanied by a copy of the organisations most recent audited accounts or a signed statement on the current financial position of the organisation.

The Application Process

Applications will generally be considered by the Town Council's Finance and General Purposes Committee.

The enclosed application form is to be completed and submitted with any request for financial assistance to Mrs Karen Wood, Newark Town Council, Town Hall, Newark, Notts, NG24 1DU.

Newark Town Council

Voluntary Body Grant Application Form

Please refer to the separate guidance document when completing this form

1. Applicants Details

Name of Organisation/Group	Palace Singers
Applicant's Name	[REDACTED]
What is the applicant's position in the organisation/community group?	Secretary
Contact Name	[REDACTED]
Contact Address	[REDACTED]
Contact Tel No	[REDACTED]
Email address	[REDACTED]

2. Scheme/Project Description

Description & Objectives

Is the application for a:

Fund Raising Event : Yes

If yes what is the beneficiary organisation: It will be a local charity which will be chosen by the choir in September. This year we have raised money for Newark Dementia Carers.

Please include an explanation of the purpose for which the application is made

We would like a grant to cover the cost of the Town Hall on 10th December so that we can put on two charity concerts, one in the morning and one in the afternoon. In previous years we have had to turn away some people so we thought it would be a good idea to hold two concerts so that we can accommodate everyone who would like to come along. All proceeds go to the local charity as the Choir Leader, Pianist and Singers all give their services free of charge. Choir members also provide the refreshments. Generally, our chosen charity receives around £2,000 as a result of our concerts throughout the year.

Give details of any other funders approached and their responses

No other funders approached

Please detail any additional information regarding your organisation and its aims which you may feel will assist the Town Council in considering this application.

The aim of the Palace Singers is to provide an opportunity for people (mainly retired people) to sing each week, have fun and socialise as well as raising much needed funds for local charities. We choose a new charity each September and then raise money for that charity throughout the year.

Please provide details of the rooms required within the Town Hall together with dates and times of the event


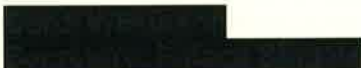
Room(s) required	Date(s) required	Time(s) required
Ballroom	10 December 2024	9.30am to 12 noon and 2pm to 4.30pm
Kitchen	10 December 2024	9.30am to 12 noon and 2pm to 4.30pm

3. Costs

How much money do you wish to apply for in grant aid (maximum £500), please contact the Town Council (see accompanying Grant Guidelines)

HIRE DESCRIPTION	COST
1. Cost of hiring Ballroom and Kitchen	£386.67
2.	
3.	
4.	
5.	

6.		
More:		
What is the anticipated total cost of your scheme?		
<h4>4. Outputs and Outcomes</h4>		
<h5>Outputs</h5>		
Please explain the following about your scheme		
(a)	How will it contribute and/or support the community of Newark?	The concerts will enable local people to come along and enjoy a Christmas concert whilst supporting a good local charity.
(b)	Who is it open to?	Everyone
(c)	How many participants do you anticipate will take part?	60 choir Up to 100 audience for each concert
(d)	If your event is to raise funds, how much money do you expect to achieve?	Around £800 - £1000
<h5>Outcomes</h5>		
What other benefits will be achieved from this scheme?		
<p>Choir members will benefit from improved wellbeing, self esteem and confidence. Audience members will benefit from the 'feel good factor' of enjoying a Christmas concert. A local charity will benefit from the proceeds of the concerts to further the aims of their charitable works.</p>		

<h4>Declaration</h4>	
To the best of my knowledge, the information supplied on this form is correct and complete.	
Signed	
Name and Position	

Date	22 July 2024
All applications <u>must</u> be accompanied by a copy of the organisations most recent audited accounts or a signed statement on the current financial position of the organisation.	

PALACE SINGERS										
Financial Statement for the period 1 September 2022 - 31 August 2023 (Figures for the period 1 September 2021 - 31 August 2022 for comparison)										
INCOME	Non-Restricted Funds			Restricted Fund 1 (note 1)			Restricted Fund 2 (note 2)			
	2021/2022	2022/2023		2021/2022	2022/2023		2021/2022	2022/2023		
Balance brought forward	£ 1,744.25	£ 436.25		£ 1,595.70	£ 1,700.00		£ 923.48	£ 963.87		
Subscriptions	£ 4,648.00	£ 7,236.00		£ -	£ -		£ -	£ -		
Monies raised for charity	£ -	£ -		£ 1,824.30	£ 2,250.00		£ -	£ -		
	£ -	£ -		£ -	£ -		£ 177.49	£ -		
Music Fund	£ -	£ -		£ -	£ -		£ -	£ -		
Sub Total	£ 6,392.25	£ 7,672.25		£ 3,420.00	£ 3,950.00		£ 1,100.97	£ 963.87		
OUTGOINGS	Non-Restricted Funds			Restricted Fund 1 (note 1)			Restricted Fund 2 (note 2)			
	2021/2022	2022/2023		2021/2022	2022/2023		2021/2022	2022/2023		
Rehearsal venue hire	£ 1,292.00	£ 1,096.00		£ -	£ -		£ -	£ -		
Website hosting/Domain name	£ -	£ 120.46		£ -	£ -		£ -	£ -		
Expenses (note 3)	£ 524.00	£ 554.87		£ -	£ -		£ -	£ -		
Professional fees	£ 4,140.00	£ 1,980.00		£ -	£ -		£ -	£ -		
Music resources	£ -	£ -		£ -	£ -		£ -	£ -		
Photocopying	£ -	£ 53.78		£ -	£ -		£ 137.10	£ 2,289.64		
Refreshments	£ -	£ 173.13		£ -	£ -		£ -	£ -		
Monies raised for charities	£ -	£ -		£ 1,720.00	£ 1,700.00		£ -	£ -		
Sub Total	£ 5,956.00	£ 3,978.24		£ 1,720.00	£ 1,700.00		£ 137.10	£ 2,289.64		
MONIES IN ACCOUNTS	Non-Restricted Funds			Restricted Fund 1 (note 1)			Restricted Fund 2 (note 2)			
	2021/2022	2022/2023		2021/2022	2022/2023		2021/2022	2022/2023		
Sub Total	£ 436.25	£ 3,694.01		£ 1,700.00	£ 2,250.00		£ 963.87	£ (1,325.77)		
Total	£ -	£ -		£ -	£ -		£ -	£ -		
BALANCE AT BANK 31 August 2022	£ -	£ -		£ -	£ -		£ -	£ -		
CASH IN HAND	£ -	£ -		£ -	£ -		£ -	£ -		
AVAILABLE FUNDS 31/08/2022	£ -	£ -		£ -	£ -		£ -	£ -		
BALANCE AT BANK 31 August 2023	£ -	£ -		£ -	£ -		£ -	£ -		
CASH IN HAND	£ -	£ -		£ -	£ -		£ -	£ -		
AVAILABLE FUNDS 31 August 2023	£ -	£ -		£ -	£ -		£ -	£ -		

Notes to the accounts

- 1 Monies raised from concerts for donation to local charities
- 2 Funds raised for the purchase of music
- 3 Equipment/Uniform/Gifts/Get Well cards etc

Newark Town Council

Voluntary Body Grant Application Form

Please refer to the separate guidance document when completing this form

1. Applicants Details	
Name of Organisation/Group	Newark and District Round Table
Applicant's Name	[REDACTED]
What is the applicant's position in the organisation/community group?	Secretary
Contact Name	[REDACTED]
Contact Address	[REDACTED]
Contact Tel No	[REDACTED]
Email address	chairmain@newarkroundtable.co.uk
2. Scheme/Project Description	
<p>Description & Objectives</p> <p>Is the application for a: Celebration Dinner for Charity</p> <p>Fund Raising Event: For Local Charities</p>	

<p>If yes what is the beneficiary organisation: Multiple local good causes and charity's (see accounts)</p> <p>Please include an explanation of the purpose for which the application is made</p>		
<p>To allow us to host an event celebrating the work that we do in the community and the charity partners we work with and support. Also to raise awareness of the support we offer to males aged 18-45 meeting fortnightly. We are famously known for providing the Santa Sleigh at Christmas time which tours the town in the evenings over several weeks.</p>		
<p>Give details of any other funders approached and their responses</p>		
<p>NA</p>		
<p>Please detail any additional information regarding your organisation and its aims which you may feel will assist the Town Council in considering this application.</p>		
<p>We are a group of males aged between 18 and 45 who meet fortnightly and raise money to support local good causes (charities and individuals)</p>		
<p>Please provide details of the rooms required within the Town Hall together with dates and times of the event</p>		
Room(s) required	Date(s) required	Time(s) required
Ballroom	Friday 1 st November	5pm onwards
Kitchen	Friday 1 st November	4pm onwards
<h3>3. Costs</h3>		
<p>How much money do you wish to apply for in grant aid (maximum £500), please contact the Town Council (see accompanying Grant Guidelines)</p>		
HIRE DESCRIPTION	COST	
1. Ballroom and Kitchen	£958 list price - £500 Grant = £458	
2. Corkage Charge x6	£90.00	
3.		
4.		
5.		
6.		
<p>More: You have kindly said you will open and staff the bar for us, which will be utilising, please expect a high income from that also.</p>		

What is the anticipated total cost of your scheme?	£548.00 net cost to us
--	------------------------

4. Outputs and Outcomes

Outputs

Please explain the following about your scheme

(a)	How will it contribute and/or support the community of Newark?	It will allow us to form better relationships with our charity partners and highlight the work we do and recruit new members
(b)	Who is it open to?	Everyone
(c)	How many participants do you anticipate will take part?	80-100
(d)	If your event is to raise funds, how much money do you expect to achieve?	Approx £300-£800 (raffle and small auction)

Outcomes


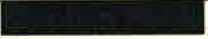
What other benefits will be achieved from this scheme?

Raise awareness of our organisation and our values.

We are also looking to provide the Town Council with all images from our event along with a video which will support its marketing of the space to prospective future clients.

Declaration

To the best of my knowledge, the information supplied on this form is correct and complete.

Signed	
Name and Position	 Secretary
Date	23 rd Aug 2024

All applications **must** be accompanied by a copy of the organisations most recent audited accounts or a signed statement on the current financial position of the organisation.

Newark & District Round Table No 227
incorporating Newark & District Charitable Trust Fund

Accounts for the
year ended 31 March 2024



Newark & District Round Table No 227
INCOME & EXPENDITURE ACCOUNT for the
year ended 31 March 2024

	2024		2023	
	£		£	
	Non - Charity	Charity	Non - Charity	Charity
Receipts				
Sleigh collections	0	9,602	0	8,145
Other income	4	0	0	0
Members subscriptions	390	0	220	0
Donations	0	0	0	0
Wine raffle	0	0	540	0
Metz weekend (note 4)	0	0	160	0
Duck Race	0	3,680		
Sleigh maintenance	960	0	822	0
	<u>1,354</u>	<u>13,282</u>	<u>1,742</u>	<u>8,145</u>
Payments				
Charity donations (note 2)	0	13,659	0	3,945
Guest costs	182	0	275	0
Wine raffle costs	0	0	115	0
Other costs	111	0	178	0
Sleigh costs	1,724	0	1,169	0
Metz costs, (note 4)	0	0	1,641	0
Bank charges	60	0	60	59
Printing and stationery	0	0	106	0
Fund movement (note 3)	(764)	960	(1,403)	822
	<u>1,313</u>	<u>14,619</u>	<u>2,141</u>	<u>4,826</u>
Surplus / (Deficit) for the year	<u>41</u>	<u>(1,337)</u>	<u>(399)</u>	<u>3,319</u>

Newark & District Round Table No 227

**BALANCE SHEET as at
31 March 2024**

		2024		2023
		£		£
Current Assets				
Cash at general bank account	5,567		8,511	
Cash in hand			0	
Cash at charity account	15,027		17,744	
Debtors	1,758		0	
Member balances (owed to table)	<u>3,164</u>	25,517	<u>1,405</u>	27,660
Less: Current liabilities				
Member balances (owed by table)	<u>3,786</u>		<u>3,743</u>	
		3,786		3,743
		<u>21,731</u>		<u>23,917</u>
Represented by :-				
General fund b/fwd.	4,686		5,085	
Surplus / (Deficit) for the year	<u>41</u>	4,727	<u>(399)</u>	4,686
Charity fund b/fwd.	17,044		13,725	
Surplus / (Deficit) for the year	<u>(1,337)</u>	15,707	<u>3,319</u>	17,044
Metz fund b/fwd.	841		1,898	
Raised in year	0		585	
Used for Metz weekend	<u>0</u>	841	<u>(1,641)</u>	841
Sleigh maintenance fund b/fwd.	1,346		1,693	
Sleigh repairs	<u>(1,851)</u>		<u>(1,169)</u>	
Raised in year	<u>960</u>	455	<u>822</u>	1,346
		<u>21,731</u>		<u>23,917</u>

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Mr S Heeley - Treasurer

FINANCE AND GENERAL PURPOSES

SUBJECT:	2024/2025 Grant Structure
REPORT BY:	Matthew Gleadell

1. Recommendations

- 1.1 That members determine their preferred grant structure option for the 24/25 financial year.

2. Background

- 2.1 In March of this year the Clerk presented to members a report setting out ideas and options for grant schemes for the 2024/2025 financial year. There was a difficult debate arising from this agenda item which was concluded with a motion for a more specific proposal to be made to members.

- 2.2 The Chair of FGP and Leader have now developed a proposal that they wish to present to the members for consideration as follows:

2.2.1 The ballroom will no longer be offered free for organisations to use. The rationale being that other rooms are not offered free and that financial grants can be offered in lieu for organisations to pay for the ballroom or other more suitable rooms/venues if they wish.

2.2.2 A grant of £3500 is allocated to Citizens' Advice Bureau.

2.2.3 Smaller grants of either £500 or £250 are to be offered (actual proportions of each is to be decided). To fit into this model another £100.00 would need to be added to the total grant allocation amount.

2.2.4 Grants are for charitable and not for profit organisations and should be shared between organisations in the following areas - sports, education, environmental, arts and culture, social inequality and youth provision and other sectors agreed by the Council, with a specification that each sector chosen is allocated at least one grant.

2.2.5 Applicants must meet the following criteria:

a) Must have a signed governing document

b) Must be not for profit (e.g. Charitable Incorporated Organisation, Community Interest Company, Trust, Community Benefit Society etc)

c) Must have at least 3 unrelated members legally responsible for the governance of the applicant organisation.

d) Must have a bank account in the same name as the organisation.

e) Where necessary must have a safeguarding policy reviewed in the last 12 months

f) Must not have 2 years of late submissions to the Charity Commission/Companies House where relevant.

Grants cannot be used for:

a) activities that promote religious or political views

b) purely commercial ventures (for profit)

c) spending that has already taken place

- d) individual sponsorship or redistribution of a grant to individuals or other organisations
- e) activities where people are excluded on the basis of protected characteristics
- f) personal benefit.

3.0 Financial, Legal, Equality, Environmental & Risk Issues

3.1 Financial: There is a £7400.00 budget for Grants. This is the total sum of annual fixed grants that the Council had made in previous years to the CAB, St Mary's Church and the Twinning Association.

After deduction of the proposed £3500 CAB grant (previously £5,000), there remains £3900.00 for distribution.

Members are reminded that as a Council we are working through some serious medium term financial challenges. Various efforts to address those challenges are ongoing but the outcomes are yet to be defined. There is an opportunity here to suspend payment of financial grants whilst the medium-term financial picture becomes clearer. Grant funds could be ringfenced. If pressures ease the funds can be made available in the future or if required utilised to help with the medium-term challenges.

Town Hall Hospitality Development – This area of work is moving at pace following the appointment of a dedicated officer. Some of the Councils free hire events come at a cost to the Council whereby bar sales do not cover staff time.

Those events also use up staff hours. As commercial demand hopefully grows staff hours may be better directed towards commercial activity. The more non-commercial hours that are used by hospitality staff the bigger the cost for servicing the commercial activity.

As previously identified if the commercial demand grows conflict between commercial and non-commercial activity will heighten. On a financial level this will be a welcome headache.

Background Papers:	Working papers
Lead Officer:	Matthew Gleadell Tel: 01636 684801 Email: matthew.gleadell@newark.gov.uk

FINANCE & GENERAL PURPOSES COMMITTEE

SUBJECT:	Allotment Fees and Charges
REPORT BY:	Matthew Gleadell

1. Recommendations

- 1.1 That members determine their charges for allotments to apply from October 2025 and review the current pensioner discount for allotments.

2. Background

- 2.1 Newark Town Council manages 5 allotment sites across Newark as follows:

Site Name	Number of Plots	Number on waiting List *
Barnby Road	82	10
Bowbridge Road	67	9
Fleming Drive	35	10
Hawton Road / St Catherines Close	91	6
Any		21

**Some of those on waiting lists will take any plot on any site. Numbers stated represent preferred sites for all on waiting lists.*

- 2.2 Increases in allotment charges require 12 months' notice to tenants as per the allotment tenancy agreements. Any change agreed in response to this report will be applied as from October 2025.

- 2.3 In recent years the Councils plot charges have increased as follows:

Year	Cost per square metre	Increase on previous year
17/18	13.98 pence per square metre	0.57 pence (4.25%)
18/19	14.39 pence per square metre	0.41 pence (3%)
19/20	14.89pence per square metre	0.50 pence (3.5%)
20/21	No change	No change
21/22	15.49pence per square metre	0.60 pence (4%)
22/23	16.11 pence per square metre	0.62 pence (4%)
23/24	25.00pence per square metre	8.89 pence (55%)
24/25	28.00pence per square metre	3.00 pence (12%)

Plots vary in size from 33 square metres as the smallest to 480 square metres as the largest.

2.4 Income and expenditure for allotments for the last 3 financial years is shown below.

Year	Income from allotment rents	Expenditure (<i>not including staff time</i>)
20/21	£5887.68	£7571.65
21/22	£6571.58	£16,759.04
23/24	£9650.00	£14,763.00

Expenditure figures include:

- Water charges
- Plot clearances
- Gate repairs
- Tree works
- Skips
- New key fobs for gates

In addition to the costs that can be accounted for directly for allotments there is also fuel costs for maintenance staff travelling to and from sites, depreciation of machinery and vehicles involved in maintenance and insurance costs relating to the sites. These costs are not as easy to specifically identify as they form part of larger invoices / costs covering more than just allotments. These areas of cost are estimated at around **£1,200** per annum currently.

In addition, staff costs for serving allotments both administratively and maintenance wise are estimated below.

Cost Area	Estimated Man Hours	Cost per annum including on costs (based on current pay scales)
Administration	40% of the Allotment /Cemetery Officer time plus some input from other staff. (1.5 days per week)	£12,000
Site Maintenance	138 man hours (1 month of a grounds operative time over the course of a year)	£3500
		£15,500

2.5 Allotments are the only service that the Council provides which it has a **statutory duty** to do so.

3. Financial, Legal, Equality, Environmental & Risk Issues

- 3.1 **Financial** – Allotments represent excellent value for money for tenants when considering the low cost to acquire an allotment against the amount of leisure time they provide for tenants.

Allotments are a service which do require subsidy from the Council.

Due to inflation, rising energy costs and rising staff costs and more generally increases in the cost of all goods and services the Council procures in relation to Allotments, the Councils overheads are increasing significantly.

A 4% increase in allotment rents as has been typical in the last 2 years will generate an additional £ per annum income on allotment rents.

Every 1 percent increase on current charges generates an additional £ in rent income for the Council.

For context the largest plot across all sites at 480 metres squared will pay from October this year £134.40 per annum.

Pensioner Subsidy / Discount – There is an historic pensioner's discount applied to allotment rents. This has not been reviewed for many years. Members are asked if they wish to continue to apply or vary this 20% discount. The value of the discount for the 24/25 financial year is £1,060.47.

Background Papers:	Allotment accounts reports
Lead Officer:	Matthew Gleadell Tel: 01636 684801 Email: matthew.gleadell@newark.gov.uk

