



NEWARK TOWN COUNCIL

Code of Conduct for Members

Definitions

For the purposes of this Code of Conduct, a “councillor” means a member or co-opted member of the Town Council. A “co-opted member” is defined in the Localism Act 2011 Section 27(4) as “a person who is not a member of the authority but who

- a) is a member of any committee or sub-committee of the authority, of;
- b) is a member of, and represents the authority on, any joint committee or joint sub-committee of the authority;

and who is entitled to vote on any question that falls to be decided at any meeting of the committee or sub-committee”.

1. Purpose of the Code of Conduct

The purpose of this Code of Conduct is to assist you, as a councillor, in modelling the behaviour that is expected of you, to provide a personal check and balance, and to set out the type of conduct that could lead to action being taken against you. It is also to protect you, the public, fellow councillors, Town Councillors officers and the reputation of local government. It sets out general principles of conduct expected of all councillors and your specific obligations in relation to standards of conduct. The LGA encourages the use of support training and mediation prior to action being taken using the Code. The fundamental aim of the Code is to create and maintain public confidence in the role of councillor and local government.

2. General principles of councillor conduct

Everyone in public office at all levels; all who serve the public or deliver public services, including ministers, civil servants, councillors and local authority officers; should uphold the Seven Principles of Public Life, also known as the Nolan Principles.

Building on these principles, the following general principles have been developed specifically for the role of councillor.

In accordance with the public trust placed in me, on all occasions:

- I act with integrity and honesty

- I act lawfully
- I treat all persons fairly and with respect; and
- I lead by example and act in a way that secures public confidence in the role of councillor.

In undertaking my role:

- I impartially exercise my responsibilities in the interests of the local community
- I do not improperly seek to confer an advantage, or disadvantage, on any person
- I avoid conflicts of interest
- I exercise reasonable care and diligence; and
- I ensure that public resources are used prudently in accordance with the Town Council's requirements and in the public interest.

3. Application of the Code of Conduct

This Code of Conduct applies to you as soon as you sign your declaration of acceptance of the office of councillor or attend your first meeting as a co-opted member and continues to apply to you until you cease to be a councillor.

This Code of Conduct applies to you when you are acting in your capacity as a councillor which may include when:

- you misuse your position as a councillor
- your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a councillor;

This Code applies to all forms of communication and interaction, including:

- at face-to-face meetings
- at online or telephone meetings
- in written communication
- in verbal communication
- in non-verbal communication
- in electronic and social media communication, posts, statements and comments.

You are also expected to uphold high standards of conduct and show leadership at all times when acting as a councillor.

The District Council's Monitoring Officer has statutory responsibility for the implementation of the Code of Conduct, and you are encouraged to seek advice from the Monitoring Officer on any matters that may relate to the code of Conduct. Town councillors are encouraged to seek advice from the Town Clerk, who may refer matters to the Monitoring Officer.

Standards of councillor conduct

This section sets out your obligations, which are the minimum standards of conduct required of you as a councillor. Should your conduct fall short of these standards, a complaint may be made against you, which may result in action being taken.

Guidance is included to help explain the reasons for the obligations and how they should be followed.

General Conduct

1. Respect

As a councillor:

- 1.1 I treat other councillors and members of the public with respect.**
- 1.2 I treat Town Council employees, employees and representatives of partner organisations and those volunteering for the Town Council with respect and respect the role they play.**

Respect means politeness and courtesy in behaviour, speech, and in the written word. Debate and having different views are all part of a healthy democracy. As a councillor, you can express, challenge, criticise and disagree with views, ideas, opinions and policies in a robust but civil manner. You should not, however, subject individuals, groups of people or organisations to personal attack.

In your contact with the public, you should treat them politely and courteously. Rude and offensive behaviour lowers the public's expectations and confidence in councillors.

In return, you have a right to expect respectful behaviour from the public. If members of the public are being abusive, intimidatory or threatening you are entitled to stop any conversation or interaction in person or online and report them to the local authority, the relevant social media provider or the police. This also applies to fellow councillors, where action could then be taken under the Councillor Code of Conduct, and Town Council employees, where concerns should be raised in line with the Town Council's councillor-officer protocol.

2. Bullying, harassment and discrimination

As a councillor:

- 2.1 I do not bully any person.**
- 2.2 I do not harass any person.**
- 2.3 I promote equalities and do not discriminate unlawfully against any person.**

The Advisory, Conciliation and Arbitration Service (ACAS) characterises bullying as offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying might be a regular pattern of behaviour or a one-off incident, happen face-to-face, on social media, in emails or phone calls, happen in the workplace or at work social events and may not always be obvious or noticed by others.

The Protection from Harassment Act 1997 defines harassment as conduct that causes alarm or distress or puts people in fear of violence and must involve such conduct on at least two

occasion. It can include repeated attempts to impose unwanted communications and contact upon a person in a manner that could be expected to cause distress or fear in any reasonable person.

Unlawful discrimination is where someone is treated unfairly because of a protected characteristic. Protected characteristics are specific aspects of a person's identity defined by the Equality Act 2010. They are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The Equality Act 2010 places specific duties on local authorities. Councillors have a central role to play in ensuring that equality issues are integral to the Town Council's performance and strategic aims, and that there is a strong vision and public commitment to equality across public services.

3. Impartiality of officers of the council

As a councillor:

3.1 I do not compromise, or attempt to compromise, the impartiality of anyone who works for, or on behalf of, the Town Council.

Officers work for the Town Council as a whole and must be politically neutral (unless they are political assistants). They should not be coerced or persuaded to act in a way that would undermine their neutrality. You can question officers in order to understand, for example, their reasons for proposing to act in a particular way, or the content of a report that they have written. However, you must not try and force them to act differently, change their advice, or alter the content of that report, if doing so would prejudice their professional integrity.

4. Confidentiality and access to information

As a councillor:

4.1 I do not disclose information:

- a) given to be in confidence by anyone**
- b) acquired by me which I believe, or ought reasonably to be aware, is of a confidential nature, unless**
 - i. I have received the consent of a person authorised to give it;**
 - ii. I am required by law to do so;**
 - iii. The disclosure is made to a third party for the purpose of obtaining professional legal advice provided that the third party agrees not to disclose the information to any other person; or**
 - iv. The disclosure is:**
 - 1. Reasonable and in the public interest; and**
 - 2. Made in good faith and in compliance with the reasonable requirements of the local authority; and**
 - 3. I have consulted the Town Clerk prior to its release.**

- 4.2 I do not improperly use knowledge gained solely as a result of my role as a councillor for the advancement of myself, my friends, my family members, my employer or my business interests.**
- 4.3 I do not prevent anyone from getting information that they are entitled to by law.**

The Town Council must work openly and transparently, and their proceedings and printed materials are open to the public, except in certain legally defined circumstances. You should work on this basis, but there will be times when it is required by law that discussions, documents and other information relating to or held by the Town Council must be treated in a confidential manner. Examples include personal data relating to individuals or information relating to ongoing negotiations.

5. Disrepute

As a councillor:

- 5.1 I do not bring my role or the Town Council into disrepute.**

As a Councillor, you are trusted to make decisions on behalf of your community and your actions and behaviour are subject to greater scrutiny than that of ordinary members of the public. You should be aware that your actions might have an adverse impact on you, other councillors and/or the Town Council and may lower the public's confidence in you or the Town Council's ability to discharge your/it's functions. For example, behaviour that is considered dishonest and/or deceitful can bring the Town Council into disrepute.

You are able to hold the Town Council and fellow councillors to account and are able to constructively challenge and express concern about decisions and processes undertaken by the council whilst continuing to adhere to other aspects of this Code of Conduct.

6. Use of position

As a councillor:

- 6.1 I do not use, or attempt to use, my position improperly to the advantage or disadvantage of myself or anyone else.**

Your position as a member of the Town Council provides you with certain opportunities, responsibilities and privileges, and you make choices all the time that will impact others. However, you should not take advantage of these opportunities to further your own or others' private interests or to disadvantage anyone unfairly.

7. Use of Town Council resources and facilities

As a councillor:

- 7.1 I do not misuse council resources.**
- 7.2 I will, when using the resources of the Town Council, or authorising their use by others:**
- a. act in accordance with the Town Council's requirements; and**
 - b. ensure that such resources are not used for political purposes unless that use could reasonably be regarded as likely to facilitate, or be**

conducive to, the discharge of the functions of the Town Council or of the office to which I have been elected or appointed.

You may be provided with resources and facilities by the Town Council to assist you in carrying out your duties as a councillor.

Examples include:

- Office support
- Stationery
- Equipment such as phones and computers
- Transport
- Access and use of local authority buildings and rooms

These are given to you to help you carry out your role as a councillor more effectively and are not to be used for business or personal gain. They should be used in accordance with the purpose for which they have been provided and the Town Council's own policies regarding their use.

8. Complying with the Code of Conduct

As a councillor:

- 8.1 I undertake Code of Conduct training provided by the Town Council.**
- 8.2 I co-operate with any Code of Conduct investigation and/or determination.**
- 8.3 I do not intimidate or attempt to intimidate any person who is likely to be involved with the administration of any investigation or proceedings.**
- 8.4 I comply with any sanction imposed on me following a finding that I have breached the Code of Conduct.**

It is extremely important for you as a councillor to demonstrate high standards, for you to have your actions open to scrutiny and for you not to undermine public trust in the Town Council or its governance. If you do not understand or are concerned about the Town Council's processes in handling a complaint you should raise this with the Town Clerk.

Protecting your reputation and the reputation of the Town Council

9. Interests

As a councillor:

- 9.1 I register and disclose my interests.**

Section 29 of the Localism Act 2011 requires the Monitoring Officer to establish and maintain a register of interests of members of the Town Council.

You need to register your interests so that the public, Town Council employees and fellow councillors know which of your interests might give rise to a conflict of interest. The register is a public document that can be consulted when (or before) an issue arises. The register also protects you by allowing you to demonstrate openness and a willingness to be held accountable. You are personally responsible for deciding whether or not you should disclose an interest in a meeting, but it can be helpful for you to know early on if others think that a potential conflict might arise. It is also important that the public know about any interest that might have to be disclosed by you or other councillors when making or taking part in decisions, so that decision making is seen by the public as open and honest. This helps to ensure that public confidence in the integrity of local governance is maintained.

You should note that failure to register or disclose a disclosable pecuniary interest as set out in Table 1, is a criminal offence under the Localism Act 2011.

Appendix B sets out the detailed provisions on registering and disclosing interests. If in doubt, you should always seek advice from the Town Clerk or the Monitoring Officer.

10. Gifts and hospitality

As a councillor:

- 10.1 I do not accept gifts or hospitality, irrespective of estimated value, which could give rise to real or substantive personal gain or a reasonable suspicion of influence on my part to show favour from persons seeking to acquire, develop or do business with the Town Council or from persons who may apply to the Town Council for any permission, licence or other significant advantage.**
- 10.2 I register with the Town Clerk any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt.**
- 10.3 I register with the Town Clerk any significant gift or hospitality that I have been offered but have refused to accept.**

In order to protect your position and the reputation of the Town Council, you should exercise caution in accepting any gifts or hospitality which are (or which you reasonably believe to be) offered to you because you are a councillor. The presumption should always be not to accept significant gifts or hospitality. However, there may be times when such a refusal may be difficult if it is seen as rudeness in which case you could accept it but must ensure it is publicly registered. However, you do not need to register gifts and hospitality which are not related to your role as a councillor, such as Christmas gifts from your friends and family. It is also important to note that it is appropriate to accept normal expenses and hospitality associated with your duties as a councillor. If you are unsure, do contact the Town Clerk for guidance.

Appendices	
Appendix A – The Seven Principles of Public Life	
The principles are:	
Selflessness	
Holders of public office should act solely in terms of the public interest.	
Integrity	
Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must disclose and resolve any interests and relationships.	
Objectivity	
Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.	
Accountability	
Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.	
Openness	
Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.	
Honesty	
Holders of public office should be truthful.	
Leadership	
Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviours wherever it occurs.	

Appendix B - Registering

Interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in "The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012". You should also register details of our other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

"Disclosable pecuniary interest" means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered, notify the Monitoring Officer.
2. A 'sensitive interest' is an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a 'sensitive interest' you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.

Disclosure of Other Registerable Interests

5.	Where a matter arises at a meeting which <i>directly relates</i> to one of your Other Registerable Interests (as set out in Table 2), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
Disclosure of Non-Registerable Interests	
6.	Where a matter arises at a meeting which <i>directly relates</i> to your financial interest or well-being (and is not a Disclosable Pecuniary Interest as set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
7.	Where a matter arises at a meeting which <i>affects</i> :
a.	your own financial interest or well-being;
b.	a financial interest or well-being of a friend, relative, close associate; or
c.	a body included in those you need to disclose under Disclosable Pecuniary Interests as set out in Table 1 .
	you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied:
8.	Where a matter <i>affects</i> your financial interest or well-being:
a.	to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
b.	a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest.
	You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.
	If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain. [Any unpaid directorship].
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council –
	(a) under which goods or services are to be provided or works are to be executed; and
	(b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer.
Corporate tenancies	Any tenancy where (to the councillor's knowledge) -
	(a) the landlord is the council; and
	(b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the

		councillor is living as if they were spouses/civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where -	
	(a)	That body (to the councillor's knowledge) has a place of business or land in the area of the council; and
	(b)	either -
	i.	the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or
	ii.	if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.
*	'director' includes a member of the committee of management of an industrial and provident society	
*	'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.	

Table 2: Other Registerable Interests		
You have a personal interest in any business of the Town Council where it relates to or is likely to affect:		
a)	any body of which you are in general control or management and to which you are nominated or appointed by the Town Council	
b)	any body	
	(i)	exercising functions of a public nature
	(ii)	any body directed to charitable purposes or
	(iii)	one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

Appendix C – the Committee on Standards in Public Life

The LGA has undertaken this review whilst the Government continues to consider the recommendations made by the Committee on Standards in Public Life in their report on Local Government Ethical Standards. If the Government chooses to implement any of the recommendations, this could require a change to this Code.

The recommendations cover:

- Recommendations for changes to the Localism Act 2011 to clarify in law when the Code of Conduct applies
- The introduction of sanctions
- An appeals process through the Local Government Ombudsman
- Changes to the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012
- Updates to the Local Government Transparency Code
- Changes to the role and responsibilities of the Independent Person
- That the criminal offences in the Localism Act 2011 relating to Disclosable Pecuniary Interests should be abolished

The Local Government Ethical Standards report also includes Best Practice recommendations. These are:

Best practice 1:	Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.
Best practice 2:	Councils should include provisions in their code of conduct requiring councillors to comply with any formal standards investigation and prohibiting trivial or malicious allegations by councillors.
Best practice 3:	Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.
Best practice 4:	An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.
Best practice 5:	Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.
Best practice 6:	Councils should publish a clear and straightforward public interest test against which allegations are filtered.
Best practice 7:	Local authorities should have access to at least two Independent Persons.
Best practice 8:	An Independent Person should be consulted as to whether to undertake a formal investigation on an allegations, and should be given the option to review and comment on allegations which the

	Responsible Officer is minded to dismiss as being without merit, vexatious, or trivial.
Best practice 9:	Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.
Best practice 10:	A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.
Best practice 11:	Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council, rather than the clerk in all but exceptional circumstances.
Best practice 12:	Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.
Best practice 13:	A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.
Best practice 14:	Councils should report on separate bodies they have set up or which they own as part of their annual governance statement and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness and publish their board agendas and minutes and annual reports in an accessible place.
Best practice 15:	Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.

The LGA has committed to reviewing the Code on an annual basis to ensure it is still fit for purpose.

Appendix D – Register of Gifts and Hospitality

Newark Town Council

Register of Gifts and Hospitality

To the Town Clerk

I (full name) _____ being a member of Newark Town Council GIVE NOTICE that I have received the following gift, benefit or hospitality in my official capacity as a member of the Town Council.

**Nature of gift, benefit or
hospitality:**

**Name and address (if
known) of donor:**

**Approximate value of the
gift, benefit or hospitality:**

Signed:

Dated:

FINANCE AND GENERAL PURPOSES

SUBJECT:	DEBT RECOVERY POLICY
REPORT BY:	MATTHEW GLEADELL

1. Recommendations

- 1.1 That members adopt the proposed Debt Recovery policy.

2. Background

- 2.1 Deputy Clerk Anna Lawson is presently reviewing and updating the Councils policy base.
- 2.2 As a follow up to the recent adoption of new Financial Regulations the attached Debt Recovery (Appendix 1) policy is proposed for adoption.
- 2.3 Thankfully Newark Town Council at present has little in the way of bad debts.
- 2.4 Debt management forms part of the reviews undertaken quarterly by the Chairman of the Finance and General Purposes Committee and RFO.
- 2.5 The new proposed policy will help to provide meaningful structure to the way in which any bad debts are managed when they arise.
- 2.6 As with any policy it can be further amended in the future should a need to do so arise.

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



Debt Recovery and Write Off Policy

Draft October 2024

Content

Contents

Introduction	page 3
Standard Payment Terms	page 3
Debt Recovery Procedure	page 4
Outstanding Debt over £1,000	page 5
Debts arising under leases or Tenancy Agreements	page 5
Disputed Invoices	page 5
Vitiating Factors	page 5
Late payment charges	page 6
Process to write off bad debt	page 6
Part Payments	page 7

Introduction

Newark Town Council (NTC) is committed to ensuring all owed monies are recovered from customers timely and responsibly, in a manner which maintains the reputation of the Council.

As a Council that generates significant income through invoicing for the following;

- i. Floral Display Hanging Baskets,
- ii. Town Hall facilities hire,
- iii. Burial Ground charges,
- iv. Market stall rent,
- v. Allotment rent,
- vi. Sports Facilities,

it is inevitable that from time-to-time invoices are unpaid in accordance with the Council's standard payment terms (see below).

To achieve its goal of being an efficient and effective Council, Newark Town Council will:

- Collect all debt owing to it promptly, effectively, efficiently, and economically.
- Comply with ethical best practice, and legislative requirements, appropriate to each individual debt, or debtor.

The Council has a duty to ensure that income generated for the Council from taxpayer funded operations is diligently collected and pursued in accordance with this Policy. From time to time the amount of an outstanding invoice may not warrant the time and expense involved in pursuing it beyond a certain stage and will be written off in accordance with this Policy.

The RFO will follow the legislation as laid out under;

Sections 137, 150 and 168 LGA 1972;

Sections 111-116 LGA 1988;

Audit Commissions Act 1998;

Accounts and Audit Regulations 2003 (S.I. No.533) Sections 21 and 22 LGA 2003;

Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (S.I. No.3146.)

The RFO is responsible for the organisation and supervision of all income arrangements, which includes proper accounting, collection arrangements and reporting to the Council on a regular basis. The RFO must arrange for income to be accounted for correctly within the Council's financial accounts and make an appropriate annual provision for bad debts.

Standard Payment Terms

All Newark Town Council invoices will be subject to standard payment terms of 28 days from the date of issue of the invoice save for where alternative specific payment terms apply i.e. in accordance with Allotment Agreements rent payment terms.

Debt Recovery Procedure Presumption

There is a presumption in favour of all relevant debts being pursued in accordance with this Policy however the Council reserves the right to treat individual cases on their own merit. All officer activity in relation to debt recovery actions will be logged.

All invoices raised must be properly supported by documentary evidence that supports the debt and using the relevant agreed hire charges, rents, or fees. VAT will be charged at the prevailing rate where appropriate.

The RFO must use the most appropriate method of collecting each type of income, ensuring effectiveness, efficiency, and economy. Where practical and efficient, advance payment should be requested for services. This minimises the financial risk to the Council. All invoices will bear contact details of the relevant department head, in case of queries. Invoices should contain a brief explanation of why the Council requests payment. The RFO should ensure invoices are raised promptly. Where the invoice relates to a continuing hall hire or sports facility, invoices should be issued periodically as agreed, in advance of each period.

Stage 1:

Debtors for invoices that are unpaid within **28 days of the date of issue** will be sent a reminder letter or e-mail enclosing a copy of the invoice within 5 working days (or as close to 5 working days as possible) of the 28-day deadline arising. A late payment charge may be levied (see below).

Stage 2:

Debtors for invoices that are unpaid within **60 days of the date of issue** and who have been sent a communication in accordance with Stage 1 will be sent a Final Demand indicating that unless payment is made within 14 days of the date of that communication the outstanding debt will be pursued by way of formal debt recovery procedures. In appropriate cases as determined by the Clerk or RFO the debtor may also be advised at this stage that unless payment is made within 14 days their use of Town Council facilities will be suspended.

Stage 3: Invoices exceeding £50.00.

Debtors that are unpaid at **80 days of the date of issue** and who have been subject to the reminders as per Stage 1 and Stage 2 will be pursued, either via the Small Claims Court or the Council's Solicitors, dependent upon the value and context of the outstanding debt.

Stage 3: Invoices below £50.00

Details of debtors that are unpaid at 80 days of the date of issue and who have been subject to the reminders as per Stage 1 and Stage 2 will be referred to the Finance & General Purposes Committee of the Council, who will in relation to each debt resolve to take one or more of the following steps:

1. Write off the debt.
2. Suspend the Debtors use of Town Council facilities (if ongoing)
3. Instruct the Clerk/RFO to pursue the debt using appropriate measures.

Stage 4:

All outstanding debts that remain unpaid after Stages 1, 2 and 3 above will be referred to the Finance & General Premises Committee who will determine the extent of any further debt recovery action to be taken.

Outstanding Debts of £1,000.00 or more

For all outstanding debts of £1,000 or more and which are outstanding after the debt Recovery Procedures above have been followed there will be a presumption in favour of the debt being pursued by way of appropriate Court proceedings.

Debts exceeding £1,000.00 may only be written off by a resolution of Full Council with each case being considered on its own merit.

Debts Arising under Leases or Tenancy Agreements

All debts arising under Leases or Tenancy Agreements will be treated on their own merit and will not be subject to the ordinary Debt Recovery Procedure outlined above. Alternative remedies for unpaid rent or service charges exist which should be considered before the course of action for debt recovery is determined.

Disputed Invoices

Each invoice will bear the contact details of the Clerk/RFO. In the first instance the Clerk/RFO should be contacted to resolving any initial problems or queries, as they will hold the information to resolve initial queries. All invoices that are disputed will be flagged, as not requiring further action at this time.

The RFO will retain responsibility for query resolution at this stage and advise of invoice amendments if deemed appropriate. This should be done using properly supported documentary evidence that validates the reason for reducing or cancelling a previous amount invoiced. However, an invoice may only be queried or flagged as not requiring further action, if raised within the 28 days from the date of invoice i.e. prior to the due date.

If an invoice is flagged:

- A reason for the dispute should be clearly defined.
- Every effort to resolve, should be made, at the earliest opportunity.
- Any obstacles to partial or full payment should be explored and resolved.

The aim should be to resolve disputes within one week. Where this is not possible, close monitoring should follow with the objective of resolving as soon as possible.

All flagged invoices should be reviewed weekly by the RFO and reported to the Council, with reasons for the dispute and the amount involved.

Vitiating Factors

Vitiating Factors: when contracts can be declared void, by:
misrepresentation, the law of mistake, whether it is a:

- Common mistake,
- Mutual mistake,
- Unilateral mistake,
- Non est Factum, which translates to "not my document",
- Illegality, whether it arises during the outset, or course of contract.

In order to prevent, or reduce the number of, flagged or queried invoices it is imperative that Newark Town Council ensure that all invoices are issued as accurately as possible.

When an agreement is made to supply chargeable goods or services, Newark Town Council must ensure that either a Purchase Order number or an individual's name is formally recorded along with the particulars.

Late Payment Charges

Late payment fees will take the form of daily interest charges if an invoice remains unpaid after the expiry of the 28-day payment term.

Considerations

- Be practical and fair to the customer when settling the debt.
- Be consistent and transparent in application of charges.
- Officer and Councillor discretion is required at each stage of debt recovery to maintain the reputation of NTC.
- Ensure the credit control process has been applied to provide opportunity for payment.
- All charges will be applied within the scope of HMRC guidelines, legislation, and statutory rights for public sector business transactions.

Interest will be calculated in accordance with the relevant legislation (currently the Late Payment of Commercial Debts (Interest) Act 1998)

- VAT is outside the scope for all late payment charges.

Process to Write off Bad Debt

NTC will seek to minimise the cost of bad debts written off by taking all necessary actions to recover monies due. It is accepted that prompt and regular bad debt write off is good practice. Where debt is deemed irrecoverable (stage 5+) a report will be submitted to Finance and General Purposes Committee detailing due diligence consideration including:

- Potential costs of recovery against the amount owed, including staff time.
- Likelihood of success
- Outline of credit control process followed
- RFO recommendation

Approval for writing off bad debt can be provided by Finance and General Purposes Committee within the scope of its Terms of Reference. All 'write offs' should be completed in collaboration with the accountant via the RFO and Finance Officer, ensuring all bad debts and write offs are accounted for at Year End.

Part Payments

Where part payment has been received for a series of invoices, then the payment is attributed to the earliest invoices first (unless the payment is for a specific invoice)

It would normally be expected that debts to be written off would be:

- Cumulative debts under £100, where no payment has been received within six months of sending the final demand.
- All debts where the court advises they are unable to collect, and all options are exhausted in these circumstances the RFO will deem it not cost-effective to pursue.
- All debts where the RFO advises the debt is irrecoverable or that legal action is unlikely to be cost effective.

The Clerk will prepare a list of debts to be written off at the end of the financial year for approval by the Council which details the value of each debt, age, action taken, and the reason for write-off request.

The debtor remains liable to pay for up to six years. Therefore, if the debt has been written off and a further instalment is received, the income will be credited as appropriate.

Reasons for Bad Debt Write Off:

- Absconded or Unable to Trace
- Bankruptcy of the debtor
- Compassionate reasons
- Deceased Debtor
- Uneconomic to pursue

Unable to collect - Debt Collection Service

FINANCE AND GENERAL PURPOSES

SUBJECT:	EXTERNAL AUDIT CONCLUSION 23/24
REPORT BY:	MATTHEW GLEADELL

1. Recommendations

- 1.1 That members note that the 23/24 external audit has been concluded with no issues or concerns identified.

2. Background

- 2.1 The annual external audit by government appointed auditors has now been concluded.

- 2.2 Save for a self - declared issue being a failure to implement all recommendations of internal audit from 23/24 financial year which members will recall was simply a failure to have concluded the review of financial regulations (now completed) there are no issues that the auditor has raised as a concern.

The Final Auditor Certificate is attached at Appendix 1.

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

Final External Auditor Report and Certificate 2023/24 in respect of Newark Town Council – NT0121

Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor's limited assurance opinion 2023/24

On 27 September 2024, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2024. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority has confirmed that it has not complied with the governance Assertion in Section 1, Box 7, but it has provided the appointed auditor with an adequate explanation for non compliance and details of the actions necessary to address weaknesses identified.

External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

And Littlejohn LLP

PKF Littlejohn LLP
30/09/2024

PKF Littlejohn LLP
15 Westferry Circus,
Canary Wharf, London
E14 4HD
T: +44 (0)20 7516 2200
www.pkf-l.com

Section 3 – External Auditor's Report and Certificate 2023/24

In respect of

Newark Town Council - NT0121

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Please see below

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2024; however, we have not been able to complete our review work in time to enable the smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

Our fee note for the limited assurance review will be issued when we certify completion.

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

We do not certify completion because:

We have not been able to complete our review work in time to enable the smaller authority to publish the required documentation in line with statutory requirements.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

27/09/2024

FINANCE AND GENERAL PURPOSES

SUBJECT:	WORKS APPROVAL SCHEDULE
REPORT BY:	Matthew Gleadell

1. Recommendations

- 1.1 That members note the report and attached schedule.

2. Background

- 2.1 At the FGP meeting on 27th March 2024 members received a report identifying various estate maintenance, repair and investment needs. Members resolved to provide devolved authority to the Clerk, Leader and Chairman of Finance and General Purposes to progress relevant works and determine the appropriate way to account for the cost.

- 2.2 Following that meeting the Clerk developed an internal approval document for use by the Operations Manager to seek appropriate consent for works to be undertaken.

- 2.3 The Leader also suggested that a monthly report and update be provided to members to show the works which are being progressed.

The attached schedule provides the detail of approved works since the beginning of the current financial year, and when those works were presented to the Finance & General Purposes Committee.

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

Works Approval Notes Submitted

Taken to FGP 17th April 2024

Description / Reason for Works

Essential safety repairs to Syerston Way play area arising from annual full safety check.

Replacement perspex and seals in glass domed units.

Repairs to fencing at Riverside Park

Drone survey of Town Hall roof to aid access solutions assessment.

Quotes Received	Officer Recommended Quote Cost	Reason for fewer quotes if less than number required	Authorisations from Clerk, Leader and FGP Chair
2 received.	£2,225.00	N/A	YES
1 received.	£4,332.92	8 other companies approached for further quote but have all declined.	YES
2 received.	£770.00	N/A	YES
1 received.	£1,900.00	Specialist work.	YES

Taken to FGP 19th June 2024

Town Hall Balcony Screens

Public Convenience Contactless Payment Systems and Barrier

1 received.	£3,680.46	Specialist work. 1 other company investigated but no quote provided.	YES
2 received.	£13,515.00	Over 10 companies contacted. Urgent works required, major damage to play equipment	YES
1 received.	£780.00		YES

Riverside Park Play Area Multiplay Unit Walkboards

Taken to FGP 4th September 2024

Replacement water heater within second floor kitchen.
Current water heater has been inspected and large areas of rust have been identified within.
Concerns raised by Legionella monitoring regarding the increased risk of bacterial growth.

1 received.	£1,234.56	Works identified as a priority due to Legionella concerns and deterioration of water tank during inspection.	YES
-------------	-----------	--	-----

Works Approval Notes Submitted

FGP 9th October 2024

Description / Reason for Works

Repairs to Cemetery Chapel roof following high winds on Friday 23rd August 2024. A Large piece of masonry fell from one of the chapel spires/turrets breaking through a tiled roof and damaging lats and rosemary roofing tiles on both the front and rear elevations.

Structural survey of the Cemetery Chapels following damage from falling masonry. In the first instance it is suggested that a drone and visual survey be carried out to identify any structural issues with the Cemetery Chapels

Repair and reinstatement of lightning conductor for Newark Cemetery Chapels

Quotes Received	Officer Recommended Quote Cost	Reason for fewer quotes if less than number required	Authorisations from Clerk, Leader and FGP Chair
1 received.	£1,250.00	Urgent works required to ensure building is secure and watertight so as to prevent further damage	Clerk and FGP Chair
1 received.	£1,675.00	Urgent works requiring immediate action	Clerk and FGP Chair
1 received.	£540.00	Urgent works required	YES

FINANCE AND GENERAL PURPOSES

SUBJECT:	Sherwood Avenue – Retail Kiosk / Public Toilets – Design and Planning
REPORT BY:	Matthew Gleadell

1. Recommendations

- 1.1 That the Council commission relevant planning consultancy with a view to securing necessary planning advice / approvals for the provision of a refreshment retail unit and public toilet facility at Sherwood Avenue Park.
- 1.2 That members consider the options for delivery of refreshment provision on the site. Officers are confident that an in-house approach could be made to work however it is difficult to accurately forecast the potential income especially when the type of unit that might be permitted on planning levels is uncertain at present. The Events and Hospitality Sales manager has adopted a cautious approach to their financial forecasts. If members are willing to pursue an in house approach a more detailed business plan will be developed.

2. Background

- 2.1 The development plans for Sherwood Avenue include an area that is earmarked for some form of structure that will provide refreshments. The plans for the site include service connection points to facilitate this.
- 2.2 There are many options that the Council could explore to provide a refreshment facility, and this report seeks to explore those options further.
- 2.3 The provision of public toilets on the site has also been raised and if provided would logically be located in the vicinity of any retail structure where service connections that may be required are located. This option is also considered further in this report.
- 2.4 **RETAIL UNIT – PLANNING AND TYPE OF STRUCTURE**
- 2.5 The costs associated with building a permanent retail kiosk / unit with associated infrastructure would be significant as compared to the provision of a mobile refreshment facility such as a towable trailer or retail van. Both options achieve the same outcome of serving refreshments. A purpose-built facility however could incorporate indoor seating which a trailer / van cannot offer albeit umbrellas and canopies could be provided to provide some level of shelter.
- 2.6 The site is undergoing significant redevelopment. It is expected that as a consequence of the investment the site will be utilised far more than it has been and that a level of demand for refreshments not just from visitors to the site itself but also from the adjacent college will be present. The demand will likely be much greater during the summer months.
- 2.7 As the provision of any retail facility would be entirely new for the site and therefore understanding the demand and viability of any offer is hard to assess it is recommended that a mobile trailer /van refreshment provision option is pursued in the first instance so as to minimise any financial investment.

2.8 Before being able to seriously pursue any option, securing a form of planning approval such as a lawful development consent is required. The costs of commissioning planning consultancy to seek necessary consents are attached at Appendix 2 as a confidential pink paper item.

2.9 If relevant planning and conservation approvals are obtained which would include guidance on the style and design of any unit that would be permissible for use on a more regular basis, the Council can then identify suitable options.

3.0 **POST PLANNING ISSUES – DELIVERY AND OPERATION**

3.1 Having established the planning position for any unit thoughts then turn to delivery and operation of any provision. There are 3 options to consider:

3.2 **Option 1 – Pitch Only Hire**

This is by far the simplest and easiest means to provide a refreshment facility on the site. It is the option that carries the least amount of financial risk and the least amount of logistical resource in bringing a facility to the site. This assumes that there is a trader or a number of traders willing to give the location a try. Pitch fees would reasonably be in the region of £75.00 to £100.00 per day or 20-30% commission basis depending on how contracts are structured. Cost would be determined by the level of exclusivity, the type of unit and the level of power and water consumption involved.

Option 2 – Third Party Hire of Council Owned Unit

This would generate a bigger income following the initial capital outlay on the unit. Again this is on the assumption a willing tenant can be found. Outlay on a unit could be anywhere from £3000 to £30,000 depending on size and specification. Income from hiring out a unit could reasonably be anywhere from £400 to £600 per week as a broad estimate.

Option 3 – Council Owned unit operated in house

This option would likely generate the most revenue and income. The Events and Hospitality Sales Manager has previously managed mobile refreshment sales units and has prepared an outline business plan and P&L forecast for members consideration. This is attached as Appendix 2.

3.3 Whatever option is pursued, it is an enterprise that will require periodic assessment and review. There is potential for the offer and scale of the provision to develop, grow and evolve.

3.4 An in-house unit has the potential to be used to support other local events.

PUBLIC TOILET

It is easy to understand the potential demand and call for a public toilet on site. The convenience for users of the site is clear and obvious.

The nearest public toilet is the St Marks public toilet for use during typical working hours however that facility would not be available (without extensions to current opening hours) during a summer evening at a time where there is potential for high footfall on the Sherwood Avenue site.

The provision of a play area and water play feature will likely attract parents with toddlers and younger children who often are unable to delay their toilet needs. Without a facility on

site, it is likely that the use of more discreet areas of the site by parents and indeed older children is inevitable.

The provision of a toilet does attract repair and maintenance costs and the need for regular re-stocking of consumables.

The cost of building a toilet block is likely to be prohibitive. Consequently an option to incorporate a waterless toilet is suggested as a viable means to add a toilet facility to the site at reasonable cost.

Appendix 2 includes details of the type of toilet that is envisaged alongside details of the cost.

Any refreshment business on site will of course benefit from having a toilet facility on site. An operator of any refreshment facility could also support in the maintenance of the toilet.

Before any serious consideration of provision of a toilet can be considered a planning process is once again required.

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

**Sherwood Avenue Play Area Development
Catering Unit – Outline Business Proposal and Considerations**

Officer: Kirsty Edwards, Newark Town Hall Events and Hospitality Sales Manager

Executive Summary

A huge opportunity for Newark Town Council to generate income from providing a catering unit in a potentially very busy and popular play area.

Opening at weekends and school holidays only (closed certain months due to weather), monitoring staff costs and food costs v wastage I am confident that at least a £20k profit can be made in year 1, with that becoming over £30k per year moving forward once the initial investment has been paid back.

If the project is managed correctly where decision making to open the unit is based on the weather, events around the town centre and anything else that may affect trade, there is no reason why this cannot have a commercial impact from the outset.

Project Overview

Having previously worked at visitor attraction venues with focus being to increase dwell time outdoors in order to increase revenue, I see a huge opportunity here for Newark Town Council to take advantage of.

To reach the maximum revenue potential, there will need to be careful management of the project. I would be happy to oversee the unit and assist with stock ordering and staffing on a daily basis.

I see the unit initially opening at weekends and school holidays, and to provide a catering offer which only requires 1 staff member to look after daily. I would also assess the weather each day and if it is set to be a cold and miserable day, we would keep the unit closed to save on staff costs. Using a casual member of staff, that means we can easily cancel at short notice saving on costs for opening when we know we wouldn't take suitable income.

There may be opportunity to extend into evening after school opening hours during periods of good weather.

Being able to offer toilet facilities (an additional sub-project) will again complement the project further. With parents not needing to rush off and leave, should their children need the toilet, this in turn would increase dwell time in the play area. That alone would increase revenue as they may then choose to purchase more food and drinks if their children are happy playing for longer.

Market Analysis

I would begin to look at the style of unit we require which would help with initial budgeting in the first instance. A lot of play areas have a log style cabin or vintage style catering vans which they use to sell food and beverage out of, with seating outside.

I can also research awnings or umbrella's for when the weather turns against us so that visitors stay for longer with us providing an undercover facility to stay dry.

There may also be an opportunity for outdoor heaters in the winter to again hold people there longer. This will then mean they will then more than likely spend money on products like hot chocolates and warm sausage rolls for example, whilst the children use the play area and burn off some energy.

Other play areas simply work with a third-party catering provider and take a % of their earnings. Where this would provide no risk to us as a Town council, I believe there is minimal risk to this project with the right catering offer and management of staff.

Most play areas provide a very simple offer – sausage rolls, pasties, cakes, ice-cream, with hot and cold drinks. I would see our menu being something like the below in the first instance:

Coffee Machine selling specialty coffees and tea (Coffee machine likely available at no cost subject to a commercial deal with provider to buy consumables).

Hot chocolate machine – to sell standard and deluxe with marshmallows and whipped cream.

Soft drinks – coke / sprite / water / oasis / J20 etc.

Selection of freshly made cakes provided by a local supplier

Chocolate bars, bags of sweets and crisps

Ice-creams – stick ice-cream for short term but to upgrade to soft scoop once the income is generated.

Warm sausage rolls and pasties

Healthy option – fruit pots

If we wish to diversify at 'peak times' there will always be an option to add an external catering unit to provide a stronger hot food option like stone baked pizzas, loaded fries etc, but on a commission basis so as to present no risk to us. This will also take the pressure off our catering unit at those peak times.

Sales and Marketing

Other than some signage for menu boards I don't see any requirement for a sales and marketing plan for this project beyond use of existing social media channels available to the Council.

I would work with a local signage company to come up with a design and have a sign with the name of the unit printed along with menu boards.

Budget – P&L (see following excel spreadsheet)

I have based the budgeted income on a very conservative figure of £500 per day when the unit is open, however I see peak weekends and holidays reaching over £1k a day.

The food costs are worked out on an average of 60% Gross Profit, and staff costs are based on National Minimum Wage rate for 6 hours a day that the unit is open. It may be that when it is really busy, we look at additional support for 2 hours over lunch to assist with queues, but we can monitor as things evolve.

You will see in Y1 the profit will be less due to the project outlay costs. However, this will significantly increase once we get into Y2, and even in Y1 due to my conservative daily income estimations.

Ideas and concepts to be considered for initial pricing analysis only:



This unit is £5495.00 and includes a stainless-steel sink, stainless steel large fryer, grill, water boiler/kettle, stainless steel sink with water that comes out at press of a button, lighting, mains power and plug sockets, jockey wheel, vinyl flooring, electrical test certificate dated till August 2025.

This is one of the more equipped and nicely maintained units that I have found so far however there are a few options that can be considered should the project get the go ahead.



£3775.00 + VAT - Example price shown here is based on a 4m x 4m Cream Square Umbrella with installation included.

Other Events

Any mobile unit would have potential to support other local events which would further enhance the revenue from the unit.

Risk Factors

ASB and Theft – A card only payment approach would eliminate risks from cash held within the unit.

Stock – Provision for easy loading and removal of stock to and from the Town Hall would avoid stock being kept in the unit overnight.

	Month	Pre start	1	2	3	4	5	6	7	8	9	10	11	12	Total
A	Month name		Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	
B	Money in (£)														
	Food & Beverage		9000	7500	4000	6500	15000	4000	9000	0	7000	0	0	0	0
															0
C	Total money in (£)	0	9000	7500	4000	6500	15000	4000	9000	0	7000	0	0		62000
	Money out (£)														
	Catering Unit	5000													5000
	Awning / Jumbrella	4000	0	0	0	0	0	0	0	0	0	0	0	0	4000
	Seating	500													500
	Signage	300													300
	Staff		1260	1050	560	910	2100	560	1260		980				8680
	Food Cost		3600	3000	1600	2600	6000	1600	3600	0	2800	0	0	0	24800
															0
															0
															0
															0
															0
E	Total money out (£)	0	0	0	0	0	0	0	0	0	0	0	0	0	43280
	Profit	0	0	0	0	0	0	0	0	0	0	0	0	0	18720

