

Public Document Pack

# Policy, Governance & Finance

## Special Committee Meeting of Witney Town Council



**Monday, 23rd June, 2025 at 6.00 pm**

To members of the Policy, Governance & Finance Committee - R Smith, J Aitman, R Crouch, A Bailey, J Doughty, T Ashby, G Doughty and S Simpson (and all other Town Councillors for information).

You are hereby summonsed to the above meeting to be held in the **Gallery Room, The Corn Exchange, Witney** for the transaction of the business stated in the agenda below.

### **Admission to Meetings**

All Council meetings are open to the public and press unless otherwise stated.

Numbers of the public will be limited, with priority given to those who have registered to speak on an item on the agenda. Any member of the public wishing to attend the meeting should contact the Committee Clerk [derek.mackenzie@witney-tc.gov.uk](mailto:derek.mackenzie@witney-tc.gov.uk) in advance.

### **Recording of Meetings**

Under the Openness of Local Government Bodies Regulations 2014 the council's public meetings may be recorded, which includes filming, audio-recording as well as photography.

As a matter of courtesy, if you intend to record any part of the proceedings, please let the Deputy Town Clerk or Committee Clerk know before the start of the meeting.

### **Agenda**

1. **Apologies for Absence**

To consider apologies and reasons for absence.

Committee members who are unable to attend the meeting should notify the Committee Clerk [derek.mackenzie@witney-tc.gov.uk](mailto:derek.mackenzie@witney-tc.gov.uk) **prior to the meeting**, stating the reason for absence.

**Standing Order 30(d)(v)** permits the appointment of substitute Councillors to a Committee whose role is to replace ordinary Councillors at a meeting of a Committee if ordinary Councillors of the Committee have confirmed to the Proper Officer **before** the meeting that they are unable to attend.

2. **Declarations of Interest**

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct.

3. **Public Participation**

The meeting will adjourn for this item.

Members of the public may speak for a maximum of **five minutes** each during the period of public participation, in line with Standing Order 42. Matters raised shall relate to the following items on the agenda.

4. **Committee Terms of Reference** (Pages 4 - 8)

To review and consideration of the report of the Deputy Town Clerk in respect of the Committee Terms of Reference (TOR).

This item was deferred from the meeting of the Committee on 9<sup>th</sup> June 2025. (Minute F324 Refers - Policy, Governance & Finance 9 June 2025)

5. **Committee Objectives & Work Programme for the Municipal Year**

To review and consideration of the report of the Town Clerk/CEO in respect of the Committee Objective & Work Programme.

This item was deferred from the meeting of the Committee on 9<sup>th</sup> June 2025. (Minute F325 Refers - Policy, Governance & Finance 9 June 2025)

**(Report to Follow)**

6. **Accounts & Audit (England) Regulations 2015 - Annual Governance & Accountability Return (AGAR) 2024-25** (Pages 9 - 24)

To receive and consider the report of the RFO to agree the Annual Governance statement.

In line with The Accounts & Audit (England) Regulations 2015. To receive and consider the Annual Governance & Accountability Return for 2024/25.

7. **Internal Audit 2024-25** (Pages 25 - 32)

To receive and consider the final report of the Internal Auditor for 2024/25.

8. **Grants & Subsidised Lettings** (Pages 33 - 39)

To receive the report of the Deputy Town Clerk.

9. **Bridge Street Desilting** (Pages 40 - 42)

To receive a verbal report from Officers further to the earlier consideration of the report of the Operations Manager (Minute F326 Refers - Policy, Governance & Finance 9 June 2025)

Report attached for Information.

10. **EXCLUSION OF PRESS & PUBLIC**

11. **Property, Insurance & Legal Matters**

To receive the confidential report of the Town Clerk/CEO.

**(Report To Follow)**



Town Clerk



## POLICY, GOVERNANCE & FINANCE COMMITTEE



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**Agenda Item:** Terms of Reference

**Meeting Date:** Monday, 23 June 2025

**Contact Officer:** Deputy Town Clerk

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The purpose of this report is for Members to review and recommend terms of reference for the Committee for the forthcoming municipal year.

### Background

At the Annual Council Meeting held on 7<sup>th</sup> May 2025, it was resolved that terms of reference for each Committee would be reviewed at each meeting in the current meeting cycle.

### Current Situation

The current terms of Reference for the Policy, Governance & Finance Committee are:

The overall purpose of this committee is to ensure that the council's finances, staffing, and its statutory obligations are conducted in accordance with good practice.

- a) To advise on, and consider, matters of Council administration and policy;
- b) To conduct effectively the Council's budgetary, financial and precepting responsibilities in accordance with statutory requirements, and to keep the smooth functioning of the Council's work under review;
- c) To consider and keep under review:
  - 1. the main objectives of the Council.
  - 2. all major issues of policy affecting the town council's area.
  - 3. the development of existing, and introduction of new, services.
  - 4. the order of priorities between services or projects, and to advise other committees accordingly.
  - 5. relationships with West Oxfordshire District and Oxfordshire County Councils, other public bodies and outside organisations;
- d) To consider the resources available to meet the Council's objectives in terms of land, property, finance, and manpower and to advise other committees and the Council as required.
- e) To consider the financial implications of the Council's plans and to recommend to the Council levels of expenditure in connection therewith;
- f) To regulate and control the finances of the Council.
- g) To consider estimates of this committee and of other committees of income and expenditure on continuing services and payments on capital account for the next and future financial years.

- h) To review all charges and fees made or proposed by all committees.
- i) To submit to the Council estimates of income and expenditure of the Council on continuing services and of payments on capital account for the next financial year and make a recommendation as to the Council's Precept.
- j) To consider and approve as appropriate matters referred from other committees to incur expenditure greater than already approved by the Council, within the requirements of Standing Orders; and also to consider any such requirement in respect of its own expenditure.
- k) To have charge of the financial and accounting arrangements of the Council.
- l) To receive reports from the internal and external auditors.
- m) To approve the Financial Statements and Annual Governance & Accountability Return (AGAR).
- n) To consider and decide upon recommendations from service committees for variations in staffing – via the Personnel Sub-Committee.
- o) To hold overall responsibility for employment matters - via the Personnel Sub-Committee.
- p) To review Standing Orders, terms of reference of committees, terms of delegation to officers and Financial Regulations and recommend amendments to the Council.
- q) To review from time-to-time existing Council Policies as well as agree and implement new Policies accordingly when the need arises – or to enact new government legislation and recommend to the Council.
- r) To be responsible to the Council for and review the effectiveness and efficiency of all services.
- s) To consider all matters arising in relation to the boundaries of the town, the number of Town Councillors and elections of any kind within the town and make recommendations to the Council.
- t) To consider any matters affecting members, including members' allowances (if appropriate) and the Council's Calendar of Meetings.
- u) To be responsible for the Council's assets, records, and archives.
- v) To be responsible for council's investment properties and other premises owned or leased to the council (save for council properties reserved to other committees according to their responsibilities)
- w) To consider applications for grants and to approve any such grants.
- x) The Membership of the Committee shall consist of 6 Members plus the Leader and Town Mayor ex officio;
- y) The quorum of the Committee shall be 4 Members.

(It should be noted that the Personnel Sub-Committees responsible to this Committee will have its own terms of reference.)

The Committee is invited to consider the following terms to replace the above which consolidate the items under relevant headings and in line with other committees and their objectives.

## **Overall Purpose**

To ensure that the Council's finances, staffing, statutory obligations, and governance are managed effectively and in accordance with legal and regulatory requirements, while supporting the strategic direction and service delivery of the Council.

## **1. Policy**

- a) To consider, keep under review and make recommendations to the Council as appropriate:
  - The Council's strategic objectives and priorities.
  - All major issues of national and local policy affecting the town, including new government legislation.
  - Council policies.
  - The development of existing and introduction of new services, including grounds maintenance.
  - Relationships with West Oxfordshire District Council, Oxfordshire County Council, other public bodies, and outside organisations.
- b) To consider the resources available to meet the Council's objectives in terms of land, property, finance, and manpower and to advise other committees and the Council as required.
- c) Within all decision-making, ensure that the green environment and biodiversity of public open spaces is protected and enhanced in line with the Council's Climate Emergency aspirations.
- d) To oversee and ensure social value outcomes are considered in policy development.

## **2. Governance**

- e) Oversee Council administration, legal compliance, and be responsible to the Council for reviewing the effectiveness and efficiency of all services.
- f) Review and monitor:
  - Council corporate and financial risk register, insurance, and legal matters.
  - Data protection, FOI, and related statutory duties.
  - Committee structures and delegated responsibilities.
  - Banking arrangements
- g) To consider community governance matters including elections and electoral arrangements, town boundaries, and the impact of future changes to Local Government structure and devolution.
- h) Overall management of Council assets (including land), records, and operational premises (including those under other committees).

- i) To oversee and approve tendering and purchasing arrangements ensuring compliance with the Council's Financial Regulations and Procurement Act 2023.
- j) Provide oversight of contracts, major capital projects and investment properties including those leased to the Council.
- k) Hold overall responsibility for employment matters via the personnel sub-committee.
- l) Consider matters affecting Members, including Member allowances (if appropriate) and the annual calendar of meetings.
- m) To receive reports from the internal and external auditors, review actions required and ensure effective internal controls.
- n) To appoint the Council's independent Internal Auditor.

### **3. Finance**

- o) Oversee the Council's finances (including investments), ensuring legal and regulatory compliance
- p) Prepare and recommend the annual budget and precept for approval by Council.
- q) Review and approve:
  - Estimates of income and expenditure from all committees.
  - Fees, charges, and funding levels.
  - Annual Governance & Accountability Return, and financial statements.
- r) To consider and approve grant applications in accordance with adopted policy, and to recommend larger or exceptional grants to Full Council
- s) To act as the Council's Audit Committee and to
  - Review and authorise Council payments in accordance with Financial Regulations.
  - Monitor budgeted vs actual income/expenditure.
  - Act as a financial scrutiny panel.
- t) Approve or recommend additional expenditure beyond approved limits.
- u) Maintain oversight of financial systems, controls, and reporting.
- v) To develop and monitor the Council's Medium-Term Financial Plan and Capital Programme

### **Committee Membership & Quorum**

- 6 Councillors (made up of the Chairs of the standing Committees) plus the Leader and Town Mayor (ex officio).
- Quorum: 4 Members.
- The Committee may make recommendations to Full Council on any matter within its remit.

### **Impact Assessments**

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no direct implications.
- b) Biodiversity – see text above.
- c) Crime & Disorder – no direct implications.
- d) Environment & Climate Emergency – see text above.

## **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

## **Social Value**

Social value is the positive change the Council creates in the local community within which it operates.

## **Financial Implications**

The financial implications under each term will be considered within Committee reports at the time of presentation.

## **Recommendations**

Members are invited to note the report and,

1. Review the terms of reference; and
2. Consider any changes to the terms of reference; and
3. Recommend such changes be made to Full Council on 23<sup>rd</sup> June 2025.



## POLICY, GOVERNANCE & FINANCE COMMITTEE



**Agenda Item:** Annual Governance and Accountability Return (AGAR) 2024/25

**Date:** Monday 23 June 2025.

**Contact Officer:** Responsible Financial Officer (RFO)

### Background

The Accounts and Audit (England) Regulations 2015 require relevant bodies to complete an Annual Return which is attached at Appendix A. The Annual Return must be submitted to the external auditors by the 30 June having been approved by full council before that date.

### Current Situation

#### Annual Governance Statement

It is a statutory requirement that Members take responsibility for ensuring that there is a sound system of internal control in place for the Council and give answers to nine questions in 'Section 1 – Annual governance statement'.

The Responsible Financial Officer has prepared the following notes to assist Council's consideration of the Annual Governance Statement. Council is required to answer 'Yes' or 'No' to each of the statements 1 to 9 below. In the event of a 'No' response, explanations must be provided to the external auditor together with a description of the action that is being taken to address the weakness identified.

**Statement 1: We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.**

**[Yes means: prepared its accounting statements in accordance with the Accounts and Audit Regulations]**

*[A] The Statement of Accounts in section 2 of the annual return has been produced and certified by the Council's Responsible Financial Officer.*

*The accounts are prepared in accordance with proper practices and in particular with reference to the Joint Panel on Accountability and Governance (JPAG) 2024 edition of the Practitioners' Guide, published by the National Association of Local Councils. The Practitioners' Guide ('the guide') is issued by JPAG to support the preparation by smaller*

authorities in England of the statutory annual accounting and governance statements which are part of the Annual Governance and Accountability Return.

In accordance with Section 6 of the Local Audit and Accountability Act 2014, an authority is a 'smaller authority' if the higher of the authority's gross income for the year and its gross expenditure for the year does not exceed £6,500,000. This is the case for Witney Town Council.

**Statement 2: We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.**

**[Yes means: made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge]**

[A] *The Council's system of internal control is designed to manage risk to a reasonable level.*

*As Members you are all monitoring the Council's Internal Control mechanisms by attending Committee and Council meetings when regular management and financial information is provided, covering items including:*

- *Service delivery and project performance;*
- *Financial reports measuring actual expenditure against budgets;*
- *Comprehensive budget cycle.*

*Key elements of the internal control environment include:*

- *Internal Audit. This is independent and outsourced to Auditing Solutions Ltd and was re-tendered in 2021. It is due to be retendered for a contract to commence from 1 April 2026.*
- *The Council adopted an updated 'Model Code of Conduct' on 10th October 2022 (minute 528). Following the May 2023 ordinary elections, the new administration adopted the Code at its Annual Meeting on 17th May 2023 (minute 245).*
- *Standing Orders & Financial Regulations in place and regularly reviewed.*
- *The Council adopted an Annual Investment Strategy for 2004/05 on 5 May 2004 (minute 170/04 refers), which has been reviewed annually since, the latest review being for 2024/25 on 17 February 2025 (minute 108).*
- *This Committee adopted a formal Risk Management Policy and programme for 2005/06 on 4 April 2005 (minute F142 refers); this has since been reviewed regularly. The policy is presented annually for approval, the latest review being for 2024/25 on 31 March 2025 (minute F189).*

- *Operational Risk Assessments have been presented to Council as and when they arise. The Corporate Risk Assessments and Risk Register was presented and adopted by this Committee on 31 March 2025. The risk register comprises nine sections:*
  - *Financial administration.*
  - *Banking and investments.*
  - *Expenditure.*
  - *Grants.*
  - *Income.*
  - *Insurance.*
  - *Payroll.*
  - *Internal audit.*
  - *Strategic risks.*
- *The Council's book-keeping and accountancy is undertaken in-house by the Responsible Financial Officer (30 hours per week) and the Administrative Support Assistant - Policy, Governance & Finance (25 hrs. per week). Financial procedures have been designed to allow for appropriate segregation of duties and to support and strengthen other internal controls.*

**Statement 3: We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.**

**[Yes means: has only done what it has the legal power to do and has complied with Proper Practices in doing so]**

- [A] *The Town Clerk and Internal Auditor continually review legislative processes to ensure compliance and take action to overcome identified areas of non-compliance. Standing orders and Financial Regulations are established and referred to as appropriate.*

*The Council has the Power of General Competence (March 2016) which was reaffirmed at the Annual Council meeting on 17 May 2023 following the ordinary elections.*

**Statement 4: We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.**

**[yes means.... during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts]**

- [A] *Compliance with year-end statutory requirements is prompted and monitored by the external auditors. Annual Reports including Financial Statements are available for inspection throughout the year. Financial information is also available on the Council's*

website. For information the draft notice advertising electors' rights for 2024/25 is attached as appendix B.

*The report from the external auditor, Moore, dated 3 September 2024 and in relation to the 2023/24 audit stated: "The inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14 (1) . Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the Council should ensure it provides the precise public inspection period. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2023/24 Annual Governance and Accountability Return..."*

*There is an argument that providing more than the mandatory working days does not adversely affect the answer to this question. Nowhere is "working day" defined as being from 0000hrs to 2400hrs and in reality on the first day of the inspection period the notices are posted during the morning and so 30 working days later would be the morning of day 31.*

*The Council is requested to consider its response Yes or No to the question "We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations."*

*However the audit comment is reflected in the notice of electors' rights for 2024-25 and the 30-working period runs from Tuesday 24 June to Monday 4 August 2025.*

**Statement 5: We carried out an assessment of the risks facing the council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.**

**[Yes means: considered and documented the financial and other risks it faces and dealt with them properly]**

*[A] Your officers maintain a register in Word for corporate and financial purposes. This identifies and prioritises risks facing the council. Reports detailing actions taken and persons responsible are reviewed annually by council. The Internal Auditor also independently reviews the effectiveness of actions and controls. A comprehensive insurance policy is in place through Zurich Municipal.*

**Statement 6: We maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems.**

**[Yes means: arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority]**

*[A] The internal auditor is appointed by council every five years. He attends at least three times a year with the resultant internal audit report reviewed by the Policy, Governance & Finance Committee. The contract was re-tendered in the Summer of 2021 and a report presented to PGF on 27 September 2021 (minute F504 refers). A tender exercise will be taking place during 2025-26 with a view to a contract commencing on 1 April 2026.*

**Statement 7: We took appropriate action on all matters raised in reports from internal and external audit.**

**[Yes means: responded to matters brought to its attention by internal and external audit]**

*[A] Management responses and actions taken are recorded as part of the annual audit reports from internal and external auditors which are reviewed by council.*

*The report from the external auditor, Moore, dated 3 September 2024 and in relation to the 2023/24 audit stated with regard to the period for exercise of electors' rights: "The same point was also raised in our report for 2022/23. As a result, the Council should have provided a "No" response to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to the Notice of Public Rights was advertised within the financial year 2023-24. This is because this relates to the Notice announcing the public right to review the 2022-23 return which was published during 2023-24. As the same breach of this regulation has occurred in respect of the 2023-24 return the Council should also have answered "no" to Assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit." Members are requested to consider their answer to the question, "yes" or "no," having regard to the auditor's report. Your officers will advise further at the meeting.*

**Statement 8: We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.**

**[Yes means.... disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant]**

*[A] The Town Clerk and the RFO review and accrue for any material known or contingent liabilities at the year-end.*

**Statement 9: Trust funds including charitable. In our capacity as the sole managing trustee we have discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.**

*[A] Not applicable.*

#### Annual Return 2024/25

‘Section 2 of the Annual Return – Accounting Statements’ is the statutory form of accounts required of councils if the higher of the authority's gross income for the year and its gross expenditure for the year does not exceed £6,500,000.

It is subject to audit as part of the Annual Governance and Accountability Return 2024/25 Form 3.

The final management accounts for 2024-25 will be presented to the meeting of this Committee on 21 July 2025. This does not affect the AGAR.

#### Annual Internal Audit Report

Throughout the year Auditing Solutions Ltd, the Council’s independent Internal Auditors have carried out a number of visits and also undertaken some work remotely, in order to scrutinise internal procedures and accounting.

The Internal Auditor, Adrian Shepherd-Roberts of Auditing Solutions has carried out the final audit work for the year and he has completed page 3 of the Annual Return.

The full Internal Audit Report is at a separate agenda item.

### **Impact Assessments**

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council’s Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

### **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

The Accounts and Audit (England) Regulations 2015 require relevant bodies to complete and approve an Annual Return which must then be submitted to the external auditors by the 30 June each year. Undertaking this exercise is an important part of considering and managing the Council's risk. Furthermore, consideration and action in relation to the matters outlined in this report is essential in order to comply with the law.

## **Social Value**

Social value is the positive change the Council creates in the local community within which it operates. Robust financial management, control and compliance with the Accounts and Audit (England) Regulations 2015 is a prerequisite of enabling the Council to deliver social value.

## **Financial implications**

There are no financial implications arising directly from this report.

## **Recommendations**

The Committee is requested to note this report and recommend to the Full Council:

- 1) that the Annual Governance Statement at Section 1 of the Annual Return for the year ended 31 March 2025, with the following answer to the questions [to be determined at the meeting] be approved and adopted;
- 2) that the Statement of Accounts at Section 2 of the Annual Return for the year ended 31 March 2025 be approved and adopted;
- 3) that the draft notice advertising electors' rights for 2024/25 is noted.

## **APPENDIX A**

ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2024/25 FORM 3.

## **APPENDIX B**

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN - ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025.



# Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2025
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2024/25

Witney Town Council

www.witney-tc.gov.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
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 <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .		✓	See Report
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .		✓	—

## 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

16/10/2025

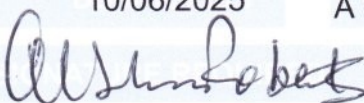
19/02/2025

10/06/2025

Name of person who carried out the internal audit

A C Shepherd-Roberts

Signature of person who carried out the internal audit



Date

10/06/2025

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

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



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
<b>1.</b> Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval**

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

## Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

ENTER NAME OF AUTHORITY

### 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 2025; 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 2024/25

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2024/25

We certify/do not 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 2025.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date


DD/MM/YYYY

Smaller authority name: **Witney Town Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement</b> <u>Tuesday 24 June 2025</u> (a)</p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b></p> <p><b>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Mr Nigel Warner, Responsible Financial Officer, Witney Town Council, Town Hall, Market Square, Witney, OX28 6AG</p> <p>commencing on (c) <u>Tuesday 24 June 2025</u></p> <p>and ending on (d) <u>Monday 4 August 2025</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</b></p> <div style="display: flex; align-items: center; justify-content: center;">  <div style="margin-left: 10px;"> <p><b>MOORE</b></p> </div> </div> <p>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p><b>5. This announcement is made by (e) Mr Nigel Warner, Responsible Financial Officers.</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

## **LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS**

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.**

### **The basic position**

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

### **The right to inspect the accounting records**

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

### **The right to ask the auditor questions about the accounting records**

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

### **The right to make objections**

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

### **A final word**

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.





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## **Witney Town Council**

***Internal Audit Report 2024-25:Final***

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***Adrian Shepherd-Roberts***

***For and on behalf of  
Auditing Solutions Ltd***

## Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Witney Town Council since 2003.

This report sets out the work undertaken in relation to the 2024-25 financial year to date which was undertaken on 15th & 16th October 2024 and 19<sup>th</sup> February 2025 and 10th June 2025. We wish to thank the Clerk, the Responsible Finance Officer and staff for assisting the process, providing all necessary documentation to facilitate completion of our review for the year to date. We have ensured that governance and financial controls remain effective.

## Internal Audit Approach

In undertaking our reviews for the year, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

## Overall Conclusion

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

We are also pleased to record that, in the areas examined, no major issues or concerns have been identified.

We consider the Clerk and her staff continue to operate generally effective control procedures in most areas. We ask that members consider the content of this report and acknowledge that the report has been reviewed by Council.

We have completed and signed the 'Annual Internal Audit Report' in the year's Annual Governance and Accountability Return, having concluded that, in all significant respects, the control objectives set out in that report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

This report has been prepared for the sole use of Witney Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

# Detailed Report

## Review of Accounting Arrangements & Bank Reconciliations

The Council maintains its accounting records using Omega software and continues to operate three bank accounts with Barclays, the Current account being used for the receipt of income and processing of high value payments, with the second Imprest account used for all routine payments and the third for retention of surplus funds and to provide funding for the former two accounts.

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

- Ensured that the ledger remains in balance at the current date;
- Verified the opening trial balance detail with that reported in the 2023-24 Accounts and Annual Return;
- Checked and agreed transactions in the three bank account cashbooks to the relevant bank statements for April, August and December 2024 and March 2025 noting that these records continue to be maintained in a timely and accurate manner;
- Checked and agreed all inter account “sweep” transactions between the Imprest and premium accounts, to retain a daily balance on the former of £1,000, for the same months; and
- Checked detail on bank reconciliations as at 30<sup>th</sup> April 2024, 31<sup>st</sup> August, 31<sup>st</sup> December 2024 and 31<sup>st</sup> March 2025 for each account to ensure that no long-standing or other potentially anomalous balancing entries exist.

### Conclusions

*We are pleased to record that no issues have been identified from work completed in this area for the financial year.*

## Review of Corporate Governance

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

- Noted previously that the Standing Orders and Financial Regulations were reviewed and formally approved by Full Council in February and April 2024 respectively, NALC have issued a new model of the Financial Regulations, which have been reviewed and approved by Council.
- Noted previously that General Powers of Competence were adopted at the May 2023 Full Council meeting; and
- Have completed our review of the Council’s minutes and consideration of other governance issues for the year to date to identify whether or not any issues exist that

may have an adverse effect, through litigation or other causes, on the Council's future financial stability.

- We are pleased to note that the external auditors signed off the 2023-24 AGAR without any formal comment or recommendation. We also note that the Clerk / Council published a Notice of Public Rights for 2023-24, although the period advertised was actually for 31 working days rather than the legally required 30 days. Whilst we note the Council's reasoning behind affording an extra day due to a timing issue, only the requisite 30 days should be advertised. Consequently, we are obliged to give a negative response in the IA Certificate for this year.

### ***Conclusions***

***We are pleased to record that no issues have been identified from work currently undertaken in this area.***

## **Review of Expenditure**

Our aim here is to ensure that: -

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

In order to confirm the effectiveness of the control and governance arrangements over payments, we have selected a sample of individual payments processed during the financial year. We have completed our testing in this area, examining a sample of payments from both the General and Imprest accounts.

We also note that VAT returns continue to be completed in a timely and accurate manner, with electronic "on-line" submission now in place, in line with HMRC requirements. We have examined the quarterly reclaims to March 2025 confirming that the detail correlates to that in the Omega VAT control account.

### ***Conclusions***

***No matters arise in this area warranting formal comment or recommendation.***

## Assessment and Management of Risk

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

We note that the LCRS based risk assessment documentation was formally re-adopted by Council in the 2024-2025 financial year.

We have also examined the Council's insurance policy schedule for 2023-24, with cover again provided by Zurich Municipal, noting that Fidelity Guarantee cover is in place at £5 million, Public Liability at £15 million & Employer's Liability at £10 million.

### ***Conclusions***

*No matters arise in this area warranting formal comment or recommendation.*

## Precept Determination and Budget Control

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from the District Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We note from the Full Council minutes that the Council, at its 6th January 2025 meeting approved a precept of £2,297,745 for 2025-26.

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

### ***Conclusions***

*No issues have been identified in this area warranting formal comment or recommendation.*

## Review of Income

The Council receives income from a plethora of sources in addition to the annual precept including allotments, cemeteries, sports pitches and the Corn Exchange. We have previously agreed a five-year strategic plan of cover of these areas with the Town Clerk and Council, which is subject to ongoing review and update, where necessary, following any changes in service provision. We have: -

- Examined the controls in place over the identification and recovery of income due to the Council from the two cemeteries together with the invoicing, tracing detail from the

source documents and the burial records to the subsequent receipt and banking of the fees.

- We have at the update audit reviewed the food sales income from the Corn Exchange café and are satisfied that the funds are accurately recorded and managed in a satisfactory manner; and
- We have reviewed the ledgers in respect of the income generated from the Corn Exchange to include bar, food and hot drinks and the EPOS system payments.

We have also reviewed the unpaid invoices relating to the outstanding debtor position. We have again discussed this debtor position with the Responsible Finance Officer and we consider that there is satisfactory monitoring in respect of these invoices. However, there are still a number of aged debtors where we have been advised that a review of these outstanding debts is being undertaken.

### **Conclusions**

***We have undertaken a further review of the Sales Ledger ensuring that income is correctly reported in the Annual Governance & Accountability Return.***

## **Petty Cash Account**

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

We have checked the cash at the Town Hall and reviewed the holding from the information that we have been provided.

We have also reviewed the fuel Card accounts data and consider that the controls regarding its use are satisfactory.

### **Conclusions**

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

## **Salaries and Wages**

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further revised from 1<sup>st</sup> April 2024 in relation to employee percentage bandings. To meet that objective, we have checked detail of payroll transactions in August 2024, ensuring that: -

- Gross salaries are paid in accord with the approved NJC scale points;
- The correct PAYE codes and NIC tables were being applied;
- Appropriate rates of superannuation deductions are being applied;

- Timesheets are prepared, signed by the employee and certified as correct for payment by their supervising officer; and
- Net salary payments, via the BACS banking process, were in accord with staff payslips for the month.

### **Conclusions**

*We are pleased to record that no issues have been identified in this area of our review.*

## **Fixed Asset Registers**

The Governance and Accountability Manual requires all councils to maintain a record of all assets owned. We have checked and agreed the principles used in the detail, as recorded in the Council's Asset Register, noting that it has been prepared using purchase cost values or where that value is unknown at the previous year's Return level or uplifted or decreased to reflect the acquisition or disposal of assets.

### **Conclusion**

*No issues require formal comment or recommendation.*

## **Investments and Loans**

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

The Council has two specific investments with CCLA Investment Management Limited, a deposit account and a long-term investment in the CCLA Property Fund, with the remaining surplus funds being held in the Barclays Business Premium account.

We also note that the Council have provided a loan to the Witney Town Bowls Club repayable over a ten-year term.

### **Conclusions**

*We are pleased to report that no issues have been identified in this area of our review.*

## **Annual Governance and Accountability Return**

The Accounts and Audit Regulations required that all Councils prepare a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.

As part of our year-end review, we have checked to the March 2025 cash books, nominal ledgers, purchase & sales ledgers and year end trial balances.

We have also examined the Council's procedures in relation to the preparation of the year-end detailed Annual Governance and Accountability Return data, also reviewing the Trial Balance figures and the accounts to include the identification of year-end debtors and creditors with no issues arising.

### ***Conclusions***

***No issues have arisen in this review area and, on the basis of the work undertaken during the year, we have duly signed off the Internal Audit Report of the Annual Governance and Accountability Return, assigning positive assurances in most areas.***



## POLICY, GOVERNANCE & FINANCE COMMITTEE



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**Agenda Item:** Grants & Subsidised Lettings

**Meeting Date:** Monday, 23 June 2025

**Contact Officer:** Deputy Town Clerk/RFO

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The purpose of this report is to present the Committee with grant requests from local organisations so they may agree dispersal.

### Background

The Council maintains budgets for general discretionary grants and subsidised letting grants for groups or organisations which require financial assistance towards projects, costs and venue hire in order to provide services for the residents of Witney. Grant requests are usually considered by this Committee bi-annually at meetings in June and January, however there is occasion when they need to be considered at other times of the year due to Council Committee timeframes.

In the current year the budgets are as follows:

- Discretionary Grants (4100/407) - £20,000
- Subsidised Lettings – Corn Exchange/Burwell Hall (4110/407) - £1,500
- Subsidised Lettings – The Leys/Other (4110/202) - £5,500
- Annual grants - There are also specific budgets for a number of annual grants to organisations. For this meeting, they are covered in a separate report.

The RFO is currently completing the 'end of year' accounting processes so any carryover from the 24/25 year will be advised at the next meeting.

### Current Situation

#### Discretionary Grant Applications

1. Apollos Clothing – A grant application form has been received asking for £1,080.00 to purchase 120 pairs of shoes. The group were invited to apply to both Witney Town Council and Witney Town Hall Charity and the application has been passed to the Charity for consideration. The application form and supporting information is attached as Appendix A.

**Following the meeting of this Committee on 9 June 2025, further information was requested from the applicant which has been received and can be seen as Appendix B.**

## **Impact Assessments**

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – The application helps to provide financial equality by providing shoes to those who are unable to afford them.
- b) Biodiversity – no direct impact from the contents of the report.
- c) Crime & Disorder – no direct impact from the contents of the report.
- d) Environment & Climate Emergency – the group promotes sustainability of clothing.

## **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

The Council has policies and criteria for which it uses to award its grants to ensure public funds are allocated and used appropriately. If awards are deviated from these criteria, a robust reason should be given and agreed by the Committee.

The Council must ensure they are satisfied with the information provided in order to award funds and request further information if not. To not do so could incur reputational risk.

## **Social Value**

Social value is the positive change the Council creates in the local community within which it operates.

## **Financial implications**

At the Annual Council Meeting held on 17 May 2023, the Council invoked the General Power of Competence under which the ability to award these grants is made.

- Any discretionary award can be covered from the existing budget listed at the beginning of the report.

## **Recommendations**

Members are invited to:

1. Consider the grant request from Apollos Clothing following the submission of further information.



# WITNEY TOWN COUNCIL

## Grant-aid to Local Organisations APPLICATION FORM

(PLEASE COMPLETE THE FORM IN BLOCK CAPITALS)

<b>(1) Your Organisation</b>			
Name of Organisation	APOLLOS CLOTHING		
Registered Address*			
Post Code		Tel No.	
Contact Name	CHRIS GASKELL		
Position in Organisation	TRUSTEE AND TREASURER		
Registered Charity	YES	Registration No.	1205794
<p><b>Eliminating clothing poverty and caring for the environment.</b></p> <p>Food and energy prices continue to rise, and an increasing number of households in the UK are struggling to provide clothing for themselves or their growing families through the ever-changing seasons.</p> <p>At the same time, almost 400,000 tonnes of used, but still wearable clothing ends up in UK landfill every year.</p> <p><b>At Apollos Clothing we set out to solve both of these problems. We collect pre-loved and out-grown clothes, saving them from landfill and providing good quality, clean clothing to those most in need.</b></p>			
<b>(2) Membership</b>			
How many members do you have?	26 VOLUNTEERS WHO LIVE IN WITNEY		
Approximately how many of your members live in Witney?	ALL		
Is membership restricted in any way?	NO		
What is your annual subscription, if any?	N/A		
Are you affiliated to a national organisation? If so, which one?	NO		
Local venue/meeting place	N/A		

<b>(3) Grants</b>	
PURPOSE FOR WHICH THE GRANT IS REQUIRED:  THE VAST MAJORITY OF THE EMERGENCY CLOTHING PARCELS THAT WE GIVE AWAY TO WITNEY'S MOST VULNERABLE ARE MADE UP OF DONATED CLOTHING FROM THE COMMUNITY. HOWEVER WE DO NEED TO PURCHASE SHOES FOR OUR BENEFICIARIES. THIS GRANT WILL ALLOW US TO BUY 120 PAIRS OF SHOES.	
Amount of grant applied for	£1080.00
Has your organisation previously applied to the Town Council for a grant?	Yes
If YES please give details	Cost of living grant. October 2024
Have you applied for a grant to any other body or organisation?	Yes
If YES please give details	Apollos Clothing is predominantly grant funded.
<b>(4) Financial</b>	
<i>Please enclose a copy of your latest audited accounts, a financial projection for the period following the balance sheet or a Business Plan if a new organisation.</i>	
<b>(5) Fundraising</b>	
<ul style="list-style-type: none"> <li>• WE HOLD FUNDRAISING EVENTS, WITH OUR LARGEST IN 2024 BEING HELD AT COGGES CHURCH CENTER.</li> <li>• WE RECEIVE GRANT FUNDING</li> <li>• WE SELL BRANDED MERCHANDISE.</li> <li>• WE RAISE MONEY FOR SPECIFIC PROJECTS EG. WINTER COATS, BRAS, UNDERPANTS, SHOES ETC.</li> <li>• WE HAVE AN AMAZON WISHLIST.</li> <li>• WE TAKE DONATIONS DIRECTLY FROM OUR COMMUNITY.</li> </ul>	
<b>(6) General</b>	
Recipients of a grant from the Town Council should acknowledge the fact on all relevant literature.  Please provide or attach any additional information which may assist the Council in reaching its decision.	
<i>I certify that the above information is true to the best of my knowledge and belief, and that I am authorised to make this application for Grant-aid.</i>	

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## POLICY, GOVERNANCE & FINANCE



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**Agenda Item:** Bridge Street – Desilting

**Meeting Date:** 9<sup>th</sup> June 2025

**Contact Officer:** Operations Manager

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### Background

The purpose of the report is to update Members on the increased costs of this extra-ordinary project previously approved by the Town Council. The work was agreed upon to benefit the community, beyond the statutory duties and remit of the Council.

In January 2024 Officers submitted a report to the Council on Riparian and Watercourse Works. The purpose of the report was to update the Council on its progress with the management of the watercourse that fell under its responsibility, riparian management. Council approved the purchase of a portable winch so that the Council's maintenance team could remove trees from the watercourses.

The report also explored the opportunity for Witney Town Council to organise the de-silting of the bridge street - bridge. The Council approved the allocation of funding so officers could instruct contractors to make assessments and proposals for the works.

### Current Situation

#### Update on Bridge Street Bridge De-Silting

The assessment of the bridge had been delayed by the high river levels throughout 2024 and then the scheduling of companies over the summer of 2024. However, the assessment for the works has now been completed and a full programme of works has been received along with costings.

The traditional method of de-silting the bridge would have been to use floating barges with excavators on top. This method did present issues as access to the bridge is restricted through high banks and buildings. The other problem it presented was that they wouldn't have been able to reach under the bridge to fully remove the silt. Fortunately, a contractor has been found that has proposed completing the work in another method. This would involve using grab lorries from the bridge to remove the majority of the silt and then floating a pontoon beneath the bridge to remove the remaining silt by hand and then anything remaining would be jetted.

The cost of these works has come in higher than the funding allocated against the project by the Council. Additionally, the works would also require a road closure that has not been

quoted in these works by the contractor. Officers will still proceed with getting a final quote from companies that use excavators to fully understand if these companies can complete the project or not.

There is still a large amount of work to do before the works can get underway, an application for a permit will need to be made to the Environment Agency (EA), works need to be approved by Oxfordshire County Council (OCC) who own the bridge and approval for the road closure would need to be obtained.

### **Update on watercourse management**

A portable winch has been purchased, and Members of the maintenance team have been trained in its use. As well as clearing the fallen tree at Riverside Gardens, the team have worked up the stretch of the Windrush from the leisure centre up to the Bishops Farm Mill flats. They also cleared the section of the Windrush on the west side of Mill Meadow up to the A40.

The purpose of this equipment and training was so that Town Council staff could remove fallen trees without the use of contractors and better fulfil its riparian responsibilities. To ensure Witney Town Council is seen as setting a good example we are clearing both sides of the river which is outside of our riparian responsibilities.

### **Impact Assessments**

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Biodiversity – The work would need a permit from the Environment Agency which would assess the risk posed to plants and animals.
- b) Environment & Climate Emergency - The areas surrounding Bridge Street are within the flood zone, with the changing climate these are may become more susceptible to increased flooding frequency.

### **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

- Reputational risk if not completely resolved
- Delays and congestion caused by a road closure
- EA & OCC approval

### **Financial implications**

- Witney Town Council have a fund of £8,000 to help cover the costs of the de-silting works.
- The works detailed in the report have been quoted £9,800 exVAT this does not include the disposal of the silt or the road closure costs.



- Officers have requested quotes from traffic management companies but are still awaiting final costing.

## **Recommendations**

Members are invited to note the report