Supporting Documentation
Full Council
Meeting

Tuesday 23rd June 2026

Meeting	Full Council
Date	23rd June 2026
Report Title	Halo/Highworth Recreation Centre
Agenda Reference	4e
Author	Highworth Town Council

Purpose of the Report

To report back to Full Council following the work undertaken by the HALO Working Party and to present its recommendation for consideration.

Background

At the meeting of Full Council held on 7th October 2025, Councillors received a presentation from the Trustees of Highworth Recreation Centre outlining the Centre's current operations, future plans and financial challenges.

The Trustees requested that Highworth Town Council consider partnership funding of £50,000.00 per year for a period of ten years (a maximum contribution of £500,000.00) to support the Centre's future capital investment programme.

Council subsequently established a Working Party to investigate the feasibility and structure of a potential partnership arrangement, including the financial, legal, governance and community implications, and to report back to Full Council with recommendations.

Work Undertaken by the Working Party

Since its establishment, the Working Party has met on a number of occasions, reviewed extensive supporting information and undertaken a site visit.

The Working Party reviewed documentation including:

- Governance and Trustee information.
- Profit and loss information and financial forecasts.
- Building condition surveys and lifecycle maintenance requirements.
- Mechanical and electrical condition surveys.
- Capital investment requirements.
- Existing contractual arrangements.
- Funding opportunities and external grant funding.
- Long-term sustainability and risk management arrangements.

On 2nd March 2026, the Working Party met with representatives of the Recreation Centre Trustees to discuss the proposal in detail and seek clarification on a number of matters including governance, financial reporting, contractual arrangements, future funding opportunities and asset management planning.

Key Findings

The Working Party recognises that the leisure centre is a significant community asset providing important health, wellbeing, recreational and social benefits to Highworth residents and the wider community.

The Working Party welcomed the positive engagement of the recently appointed Trustees and their commitment to improving governance, strengthening financial oversight and pursuing additional grant funding opportunities.

The Working Party noted that:

• Significant investment will be required over the coming years to maintain the facility and safeguard its long-term future.
• The swimming pool roof represents a significant future liability and remains a key strategic risk due to the importance of the pool to the centre's income generation.
• Greater opportunities exist to secure external funding and grant support.
• Any future Council investment should be supported by robust governance, monitoring and reporting arrangements.
• Appropriate contractual safeguards would be required to protect public funds.

The Working Party discussed a range of potential options including shorter funding periods, match-funding arrangements and alternative funding structures before reaching its recommendation.

Financial Implications

The proposal under consideration would provide for a contribution of up to £50,000.00 per annum (from April 2027) for a period of up to ten years, representing a maximum potential commitment of £500,000.00

Risk Implications

Financial Risk

The centre operates within a challenging financial environment and future funding pressures may arise beyond the capital works programme currently under consideration.

Asset Management Risk

Condition surveys identify significant medium and long-term maintenance requirements across the facility, including major infrastructure such as the swimming pool roof.

Delivery Risk

Appropriate governance, monitoring and reporting arrangements will be required to ensure that any future funding is utilised in accordance with agreed objectives.

Reputational Risk

The leisure centre is an important community facility, and its future sustainability is of significant public interest.

Recommendation

The HALO Working Party recommends:

"That a statement of intent be issued to proceed to the next stage, offering up to £50,000.00 per year for a period of up to ten years (maximum £500,000.00), subject to terms and conditions and contractual approvals being agreed."

Meeting	Full Council
Date	23rd June 2026
Report Title	Podium Map
Agenda Reference	4i
Author	Working Group in conjunction with the Town Clerk

Purpose of the Report

To report back to Full Council following the work undertaken by the Working Party established by the Environment & Leisure Committee and to seek in-principle support for the development of proposals for a replacement tourism information sign within the Market Square.

Background

At its meeting, the Environment & Leisure Committee considered updating the existing podium map located within the Market Square.

Councillors subsequently resolved to establish a Working Party consisting of Councillors S Apps, P Heaton and P Wood to investigate available options and report their findings and recommendations back to Full Council.

The Working Party has undertaken an initial review of potential options and has considered examples of digital and interactive tourism information displays currently in use elsewhere.

Findings of the Working Party

The Working Party has identified a number of examples of digital and interactive information displays that provide visitor information, community information, wayfinding and tourism promotion.

Examples reviewed include:

Thatcham Town Council Digital Noticeboard:
https://thatchamtowncouncil.gov.uk/news/new-digital-screen-noticeboard-installed-in-thatcham-broadway/

Ross-on-Wye Digital Tourist Information Points:
https://www.rosstc-herefordshire.gov.uk/?news=ross-on-wye-launches-digital-tourist-information-points

Lydney Harbour External Digital Screen:
https://www.digitalsignbox.co.uk/204/1394/lydney-harbour-external-digital-screen

Boston Town Centre Wayfinding Project:
https://www.is-group.co.uk/project/boston-town-centre-wayfinding/

The Working Party considers that modern digital technology could provide opportunities to enhance visitor information within Highworth and provide a more flexible and engaging alternative to a traditional static information board.

Potential benefits identified include:

• Improved visitor information and wayfinding.
• Promotion of local attractions, events and businesses.
• The ability to update information remotely.
• Enhanced visitor experience.
• Improved accessibility and flexibility compared with traditional signage.
• Opportunities to support tourism, community engagement and local economic activity.

At this stage, no preferred design, supplier, specification or final location has been identified and no costed proposal has been developed.

Financial Implications

No financial commitment is sought at this stage.

Should Full Council support the proposal in principle, the Working Party will undertake further investigations and develop fully costed proposals, design options and potential funding opportunities for future consideration.

Councillors should note that the Council currently holds £1,484.45 in Section 106 funding earmarked for public art. Subject to the nature of any future proposal, this funding could be utilised towards the project, with any remaining shortfall potentially being met from available Community Infrastructure Levy (CIL) funds, subject to future Council approval.

Recommendation

The Working Party recommends that Full Council:

1. Supports in principle the exploration of options for a digital tourism information display to replace the existing podium map within the Market Place; and

2. Authorises the Working Party to continue its investigations and develop detailed proposals, including design options, costs and potential funding sources, for consideration by Full Council at a future meeting.

Meeting	Full Council
Date	23rd June 2026
Report Title	Memorial Inspection Programme – Appointment of Memsafe
Agenda Reference	7
Author	Highworth Town Council

Purpose of Report

To advise Council of the proposal to appoint Memsafe to undertake memorial inspections within Highworth Town Council Cemetery and St Michael's Churchyard and to seek support for the approach going forward.

Background

Highworth Town Council has a legal responsibility and duty of care to ensure that memorials within its cemetery areas are regularly inspected and managed appropriately to protect public safety. As members of the Institute of Cemetery and Crematorium Management (ICCM), the Council is guided by ICCM best practice and guidance, which recommends that memorials are inspected on a rolling five-year programme to ensure risks are identified and managed appropriately. ICCM guidance also highlights the importance of maintaining detailed inspection records and audit trails for all memorials inspected.

The inspection programme includes memorials located within Highworth Town Council Cemetery and St Michael's Churchyard, both of which fall under the Council's ongoing maintenance and safety responsibilities.

The Cemetery dates back to the late 1800s with St Michaels Churchyard predating this, both sites contain a significant number of historic memorials, many of which are approaching or exceeding 100 years old. Due to their age, condition, weathering, and natural deterioration over time, a number of memorials present an increased risk to public safety if not routinely inspected and maintained.

These issues have been identified within the last few years and efforts have been made to implement a more consistent and robust inspection system internally.

In addition, Councillors will be aware that the Council received negative public feedback following the most recent memorial inspection process. Whilst the Council must continue to fulfil its legal obligations, it is important that inspections are carried out consistently, professionally, sensitively, and with an approach that minimises distress to families wherever possible. Contracting the work to a specialist company is therefore considered an appropriate and proportionate risk mitigation measure moving forward.

The Council is also mindful of the importance of preserving the heritage and historic character of the Cemetery and Churchyard. The intention is to retain as much history and as many original memorials as possible whilst continuing to operate these spaces in a safe and legally compliant manner.

When inspections are undertaken in-house, the Council's practical options for making memorials safe are often limited by available equipment, training, and resources. In many cases, the only immediate measure available is to lay a memorial flat in order to remove the risk

to public safety. Whilst this may sometimes be necessary, it should be considered a last resort, particularly given the historic importance of many of the memorials within the Cemetery and St Michael's Churchyard. Specialist contractors such as Memsafe are able to provide alternative mitigation measures and professional recommendations that can help preserve memorials wherever possible whilst still ensuring public safety and legal compliance.

The Council has taken steps to mitigate all known immediate memorial safety risks identified to date. The proposed appointment of Memsafe will provide a more robust and professionally managed inspection regime moving forward, ensuring that the Council is able to maintain a consistent cyclical inspection programme in line with ICCM guidance and best practice.

Proposal

It is proposed that the Council appoints Memsafe, a specialist memorial safety inspection company, to undertake the inspection programme.

The proposed inspections would cover approximately 1,300 headstones across the cemetery areas. This figure does not include ashes plots.

The works undertaken by Memsafe would include:

- A full visual inspection of each individual memorial
- A full physical inspection of each individual memorial
- A full risk assessment of each individual memorial
- Photographs of all memorials inspected
- Categorisation of memorials into Red, Amber, and Green risk categories
- Recommendations for appropriate action for any memorials that fail inspection
- Provision of a fully audited Excel spreadsheet containing inspection data and photo links for all memorials inspected

The company will also provide recommendations for longer-term make-safe solutions where required.

The cost of repairing memorials remains the responsibility of the legal owner, known as the Exclusive Right of Burial (EROB) holder. However, due to the age of the Cemetery and Churchyard records, the Council does not hold current contact information for a significant number of memorial owners. Once memorials have been made safe, every endeavour will be made to contact EROB holders where details are available in order to discuss repair or replacement options.

The detailed inspection records and photographic audit trail provided by Memsafe will enable the Council to establish a more robust long-term memorial management system and support future cyclical inspections in line with ICCM guidance and best practice.

Financial Implications

The inspection works are charged at a flat rate of £3.55 per memorial.

Based on an estimated 1,300 headstones, the initial cost would be £4,615.00 plus VAT

This cost may vary slightly depending on the final number of memorials inspected.

It is proposed that the initial expenditure is met from General Reserves, with future cyclical memorial inspection costs to be incorporated into the Cemetery budget from the 2027/2028 financial year onwards as part of the Council's ongoing budget setting process.

Whilst the initial expenditure is significant, when compared against:

- the cost of staff training,
- officer time required to undertake inspections,
- the ongoing resource implications of administering and recording inspections internally,
- the costs associated with making memorials safe,
- and the associated health and safety, insurance, liability, and reputational risks,

it is considered that appointing a specialist contractor represents good value for money and a more robust and defensible approach for the Council.

Churchyard Considerations

The Cemetery Officer is currently liaising regarding any permissions or processes required in relation to the Diocese and St Michael's Churchyard before works commence. Memsafe will provide potential date options once these discussions have concluded.

Subject to approval, the inspection programme is anticipated to be undertaken later in the year and St Michaels Churchyard following confirmation of any Diocese requirements and agreement of suitable dates with the contractor.

Recommendation

Councillors are requested to:

1. Note the Council's legal responsibilities in relation to memorial safety inspections and ICCM guidance regarding inspection programmes and record keeping.
2. Support the proposal to appoint Memsafe to undertake the memorial inspection programme.
3. Approve the estimated expenditure of £4,615 plus VAT for the inspection of approximately 1,300 memorials, excluding ashes plots, with the initial costs to be met from General Reserves and include an ongoing budget line from 2027/2028.

Meeting	Full Council
Date	23rd June 2026
Report Title	Accounts
Agenda Reference	10
Author	Highworth Town Council

Date: 08/06/2026 — **Highworth Town Council 2026/2027** — Page 1

Time: 12:25 — **Bank Reconciliation Statement as at 31/05/2026 for Cashbook 1 - Current Bank A/c** — User: CH

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current Bank A/C 61580271	31/05/2026		66,836.86
			66,836.86
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			66,836.86
Unpresented Receipts (Plus)			
		0.00	
			0.00
			66,836.86
		Balance per Cash Book is :-	**66,836.86**
		Difference is :-	**0.00**

Clerk/RFO:

Name DEANNE ROSE Signed D. Rose Date 08/06/2026

Chair of Council:

Name ..... Signed ..... Date .....

Bank Reconciliation up to 31/05/2026 for Cashbook No 1 - Current Bank A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
01/05/2026	001	31.28		31.28		R	Autoserve Ltd
05/05/2026			1,854.04	1,854.04		R	Receipt(s) Banked
05/05/2026			9,530.33	9,530.33		R	Receipt(s) Banked
05/05/2026			1,000.00	1,000.00		R	Receipt(s) Banked
06/05/2026	002	6.47		6.47		R	AMAZON
06/05/2026	003	16.90		16.90		R	AMAZON
06/05/2026	004	427.71		427.71		R	ALLSTAR BUSINESS SOLUTIONS
06/05/2026			300.00	300.00		R	Receipt(s) Banked
07/05/2026	005	90.00		90.00		R	Fandangos Production Ltd
07/05/2026	006	120.00		120.00		R	Swindon Memorials
07/05/2026	007	248.40		248.40		R	Platinum Security Services Lim
07/05/2026	008	275.00		275.00		R	AE First Aid - Martyn Morgan
07/05/2026	009	630.00		630.00		R	AUDITING SOLUTIONS LTD
07/05/2026			22.50	22.50		R	Receipt(s) Banked
07/05/2026			28.00	28.00		R	Receipt(s) Banked
07/05/2026			100.00	100.00		R	Receipt(s) Banked
07/05/2026			252.00	252.00		R	Receipt(s) Banked
08/05/2026	010	120.00		120.00		R	High Speed Training Ltd
08/05/2026			61.50	61.50		R	Receipt(s) Banked
11/05/2026	011	14.97		14.97		R	AMAZON
11/05/2026	012	138.99		138.99		R	Boston Seeds
11/05/2026			105.00	105.00		R	Receipt(s) Banked
12/05/2026	013	31.14		31.14		R	We Print Lanyards
12/05/2026	014	37.24		37.24		R	The Plastic Card Factory
12/05/2026	015	1,934.22		1,934.22		R	Siemens Finanical Services Lim
13/05/2026	016	8.64		8.64		R	AMAZON
13/05/2026	017	15.83		15.83		R	AMAZON
13/05/2026	018	121.54		121.54		R	Viking Office UK Ltd
13/05/2026	019	123.89		123.89		R	Wallgate Limited
13/05/2026	020	138.56		138.56		R	ALLSTAR BUSINESS SOLUTIONS
13/05/2026			15.00	15.00		R	Receipt(s) Banked
14/05/2026	021	97.14		97.14		R	DefibWarehouse
14/05/2026	022	183.25		183.25		R	O2
14/05/2026	023	110.00		110.00		R	Institute of Cemetery and Crem
14/05/2026	024	156.12		156.12		R	Rural Services Partnership
14/05/2026	025	185.00		185.00		R	Dean Spencer Associates
14/05/2026	026	200.00		200.00		R	Cloudyuni.fi
14/05/2026	027	250.00		250.00		R	Stilt Walkers UK
14/05/2026	028	252.00		252.00		R	Paul Newton-Smith
14/05/2026	029	303.67		303.67		R	Elan City UK
14/05/2026	030	612.12		612.12		R	CLOUDYIT LTD
14/05/2026	031	1,080.00		1,080.00		R	GEORGE BROWNS LTD
14/05/2026	1104.00	1,104.00		1,104.00		R	Rialtas Business Solutions Ltd
14/05/2026	033	1,440.00		1,440.00		R	GEORGE BROWNS LTD
14/05/2026	034	2,638.80		2,638.80		R	CLOUDYIT LTD
14/05/2026	035	3,300.00		3,300.00		R	PORTLOCK TREE SURGERY LTD
15/05/2026			649.00	649.00		R	Receipt(s) Banked
18/05/2026	036	10.47		10.47		R	AMAZON

Bank Reconciliation up to 31/05/2026 for Cashbook No 1 - Current Bank A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
18/05/2026	037	725.96		725.96		R	BNP PARIBAS SOLUTIONS
18/05/2026	038	25.86		25.86		R	CASTLE WATER
18/05/2026	039	744.46		744.46		R	ALPHABET (GB) Limited
18/05/2026	TRANSFER	50.00		50.00		R	DEA
18/05/2026	TRANSFER	7,256.12		7,256.12		R	Wiltshire_Pension
18/05/2026	TRANSFER	8,544.82		8,544.82		R	MAY_HMRC_2026
18/05/2026			2,126.00	2,126.00		R	Receipt(s) Banked
19/05/2026	040	21.98		21.98		R	Global Payments (GPUK LLP)
19/05/2026	041	54.97		54.97		R	West Mercia Energy
19/05/2026	TRANSFER	22,872.06		22,872.06		R	SALARIES_MAY_26
19/05/2026			793.00	793.00		R	Receipt(s) Banked
20/05/2026	042	52.92		52.92		R	AMAZON
20/05/2026	043	27.97		27.97		R	EDF
20/05/2026	044	198.09		198.09		R	EDF
20/05/2026	045	447.38		447.38		R	ALLSTAR BUSINESS SOLUTIONS
20/05/2026			100.00	100.00		R	Receipt(s) Banked
21/05/2026	046	81.49		81.49		R	EDF
21/05/2026	047	111.24		111.24		R	EDF
22/05/2026	048	23.22		23.22		R	Car Plates Direct
22/05/2026	049	108.90		108.90		R	Agratech NW Ltd
22/05/2026	050	157.39		157.39		R	SPITFIRE NETWORK SERVICES LIMI
26/05/2026	DR		50,000.00	50,000.00		R	Receipt(s) Banked
26/05/2026			3,638.00	3,638.00		R	Receipt(s) Banked
27/05/2026	051	169.36		169.36		R	ALLSTAR BUSINESS SOLUTIONS
28/05/2026	052_053	29.43		29.43		R	Toolstation Limited
28/05/2026	054	21.92		21.92		R	Webbs Building, Timber & Fenci
28/05/2026	056	38.99		38.99		R	Webbs Building, Timber & Fenci
28/05/2026	057	75.00		75.00		R	Dean Spencer Associates
28/05/2026	058	90.00		90.00		R	Harry Heath (Heaths Heating)
28/05/2026	059	229.44		229.44		R	Select IT Ltd
28/05/2026	060	261.59		261.59		R	Fussell Wadman Ltd
28/05/2026	061	316.80		316.80		R	South West Councils
28/05/2026	062	376.08		376.08		R	Webbs Building, Timber & Fenci
28/05/2026	063	531.00		531.00		R	J & P Cleaning Services
28/05/2026	064	576.00		576.00		R	IMPERIAL TYRES LTD
28/05/2026	065	645.00		645.00		R	CLOUDYIT LTD
28/05/2026	066	649.00		649.00		R	GEORGE BROWNS LTD
28/05/2026	067	709.84		709.84		R	Mossy Office
28/05/2026	068	1,564.58		1,564.58		R	BIFFA
28/05/2026	069	1,736.25		1,736.25		R	GLADSON UK LIMITED
28/05/2026	070_071	143.22		143.22		R	Aldi
28/05/2026	072	38.40		38.40		R	Agratech NW Ltd
28/05/2026	073_074	60.00		60.00		R	
28/05/2026	TRANSFER	30.00		30.00		R	I Marsh
31/05/2026			1,301.20	1,301.20		R	Receipt(s) Banked
31/05/2026			784.25	784.25		R	Receipt(s) Banked
31/05/2026			687.00	687.00		R	Receipt(s) Banked
31/05/2026			120.00	120.00		R	Receipt(s) Banked

Bank Reconciliation up to 31/05/2026 for Cashbook No 1 - Current Bank A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
31/05/2026			120.00	120.00		R	Receipt(s) Banked
		66,250.08	73,586.82				

Clerk/RFO:

Name DEANNE ROSE Signed D. Rose Date 08/06/2026

Chair of Council:

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/05/2026
for Cashbook 2 - Corporate Account Co-op 7150

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Corporate Account 61580271	31/05/2026		380,296.11
			380,296.11
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			380,296.11
Unpresented Receipts (Plus)			
		0.00	
			0.00
			380,296.11
		Balance per Cash Book is :-	**380,296.11**
		Difference is :-	**0.00**

Clerk/RFO:

Name DEANNE ROSE Signed D. Rose Date 08/06/2026

Chair of Council:

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/05/2026
for Cashbook 3 - CCLA Deposit Fund PSDF

Bank Statement Account Name (s)	Statement Date	Page No	Balances
CCLA Deposit Fund PSDF	31/05/2026		600,000.00
			600,000.00
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			600,000.00
Unpresented Receipts (Plus)			
		0.00	
			0.00
			600,000.00
		Balance per Cash Book is :-	**600,000.00**
		Difference is :-	**0.00**

Clerk/RFO:

Name DEANNE ROSE Signed D. Rose Date 08/06/2026

Chair of Council:

Name ..... Signed ..... Date .....

Highworth Town Council 2026/2027

Bank Reconciliation Statement as at 31/05/2026
for Cashbook 4 - Petty Cash

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Petty Cash	31/05/2026		144.58
			144.58
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			144.58
Unpresented Receipts (Plus)			
		0.00	
			0.00
			144.58
		Balance per Cash Book is :-	**144.58**
		Difference is :-	**0.00**

Clerk/RFO:

Name Deanne Rose Signed D. Rose Date 08/06/2026

Chair of Council:

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/05/2026
for Cashbook 6 - Unity Trust Current Account

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Unity Current Account T2	31/05/2026		249,966.55
			249,966.55

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		249,966.55

Unpresented Receipts (Plus)		
	0.00	
		0.00
		249,966.55
	Balance per Cash Book is :-	**249,966.55**
	Difference is :-	**0.00**

Clerk/RFO:

Name Diane Rose Signed D. Rose Date 08/06/2026

Chair of Council:

Name ..... Signed ..... Date .....

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
110	INCOME - CSC							
1076	Precept	367,937	735,873	367,937			50.0%	
1090	Bank Interest	6,964	23,075	16,111			30.2%	
1100	CIL Income	67,914	0	(67,914)			0.0%	
	INCOME - CSC :- Income	**442,814**	**758,948**	**316,134**			**58.3%**	**0**
	Net Income	**442,814**	**758,948**	**316,134**				
120	INCOME - ENVIRONMENT/LEISURE							
1305	Fireworks Income	0	12,000	12,000			0.0%	
1310	Misc Income: Licenses/Advert	350	6,400	6,050			5.5%	
1315	Football Pitch Income	5,764	7,265	1,501			79.3%	
1320	Tennis Income	1,426	1,430	4			99.7%	
1325	Council Works recharges	6,200	10,000	3,800			62.0%	
	INCOME - ENVIRONMENT/LEISURE :- Income	**13,740**	**37,095**	**23,355**			**37.0%**	**0**
	Net Income	**13,740**	**37,095**	**23,355**				
210	STAFF - CSC							
4000	Salary	30,796	183,000	152,204		152,204	16.8%	
4010	Employers Pension	5,446	37,000	31,554		31,554	14.7%	
4020	Employers NI	3,864	23,000	19,136		19,136	16.8%	
4060	Staff Mileage and Bens	0	100	100		100	0.0%	
4070	Training	3,160	6,000	2,840		2,840	52.7%	
	STAFF - CSC :- Indirect Expenditure	**43,266**	**249,100**	**205,834**	**0**	**205,834**	**17.4%**	**0**
	Net Expenditure	**(43,266)**	**(249,100)**	**(205,834)**				
220	GENERAL ADMIN - CSC							
4100	Telephone and Broadband	1,158	5,100	3,942		3,942	22.7%	
4110	Office Expenses	517	2,500	1,983		1,983	20.7%	
4120	IT Support	5,954	11,095	5,141		5,141	53.7%	
4125	RBS Finance Package Sub	2,663	3,200	537		537	83.2%	
4130	Professional Fees	1,062	6,000	4,938		4,938	17.7%	
4150	Stationery and Office Supplies	892	2,900	2,008		2,008	30.8%	
4160	Postage	3	150	147		147	1.9%	
4170	Office Equipment Repair and Re	693	2,500	1,807		1,807	27.7%	
4180	Cleaning	265	1,500	1,235		1,235	17.6%	
4190	Fire Inspection	1,035	1,500	465		465	69.0%	
4200	Audit Fees	(1,175)	3,200	4,375		4,375	(36.7%)	
4210	Insurance	2,770	13,800	11,030		11,030	20.1%	

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4220	Bank & Other Charges	59	300	241		241	19.7%	
4230	Affiliation	1,615	4,700	3,085		3,085	34.4%	
	GENERAL ADMIN - CSC :- Indirect Expenditure	**17,511**	**58,445**	**40,934**	**0**	**40,934**	**30.0%**	**0**
	Net Expenditure	**(17,511)**	**(58,445)**	**(40,934)**				
230	COUNCIL OFFICES							
1230	Council Offices Room Hire	1,189	8,200	7,012			14.5%	
	COUNCIL OFFICES :- Income	**1,189**	**8,200**	**7,012**			**14.5%**	**0**
4250	Rates	10,166	11,200	1,034		1,034	90.8%	
4260	Water	0	1,000	1,000		1,000	0.0%	
4270	Heating and Electricity	1,579	4,000	2,421		2,421	39.5%	
4280	Refurbishment	0	2,000	2,000		2,000	0.0%	
	COUNCIL OFFICES :- Indirect Expenditure	**11,745**	**18,200**	**6,455**	**0**	**6,455**	**64.5%**	**0**
	Net Income over Expenditure	**(10,556)**	**(10,000)**	**556**				
240	COMM ENHANCEMENT/ENGAGEMENT							
4300	Christmas Lights	0	11,000	11,000		11,000	0.0%	
4310	Flowers and Hanging Baskets	148	9,000	8,852		8,852	1.6%	
4320	Website and Social Media	1,318	1,700	382		382	77.5%	
4330	Neighbourhood Plan	0	14,373	14,373		14,373	0.0%	
4350	Library	(8,010)	34,600	42,610		42,610	(23.1%)	
4420	Provision for Youth	3,900	10,000	6,100		6,100	39.0%	
4430	Fireworks	1,270	8,000	6,730		6,730	15.9%	
4436	Remembrance	0	150	150		150	0.0%	
	COMM ENHANCEMENT/ENGAGEMENT :- Indirect Expenditure	**(1,374)**	**88,823**	**90,197**	**0**	**90,197**	**(1.5%)**	**0**
	Net Expenditure	**1,374**	**(88,823)**	**(90,197)**				
245	GRANTS AND CONTINGENCIES							
1370	May Day	1,334	0	(1,334)			0.0%	
	GRANTS AND CONTINGENCIES :- Income	**1,334**	**0**	**(1,334)**				**0**
4515	May Day	3,682	3,500	(182)		(182)	105.2%	
	GRANTS AND CONTINGENCIES :- Indirect Expenditure	**3,682**	**3,500**	**(182)**	**0**	**(182)**	**105.2%**	**0**
	Net Income over Expenditure	**(2,348)**	**(3,500)**	**(1,152)**				

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
250	CIVIC							
4450	26/27 Mayoral Allowance	0	2,000	2,000		2,000	0.0%	
4460	Councillor Training	628	1,000	372		372	62.8%	
4470	Elections	0	2,700	2,700		2,700	0.0%	
	CIVIC :- Indirect Expenditure	628	5,700	5,072	0	5,072	11.0%	0
	Net Expenditure	(628)	(5,700)	(5,072)				
260	PROJECTS AND GRANTS							
1380	Grants Received	0	1,000	1,000			0.0%	
	PROJECTS AND GRANTS :- Income	0	1,000	1,000			0.0%	0
4500	Grant spend	0	10,000	10,000		10,000	0.0%	
	PROJECTS AND GRANTS :- Indirect Expenditure	0	10,000	10,000	0	10,000	0.0%	0
	Net Income over Expenditure	0	(9,000)	(9,000)				
270	DEFIB							
4900	Defib Expenditure	81	1,500	1,419		1,419	5.4%	
	DEFIB :- Indirect Expenditure	81	1,500	1,419	0	1,419	5.4%	0
	Net Expenditure	(81)	(1,500)	(1,419)				
310	STAFF - ENVIRONMENT/LEISURE							
4000	Salary	27,198	175,000	147,802		147,802	15.5%	
4010	Employers Pension	4,879	34,000	29,121		29,121	14.4%	
4020	Employers NI	3,510	23,000	19,490		19,490	15.3%	
4070	Training	1,361	5,000	3,639		3,639	27.2%	
	STAFF - ENVIRONMENT/LEISURE :- Indirect Expenditure	36,947	237,000	200,053	0	200,053	15.6%	0
	Net Expenditure	(36,947)	(237,000)	(200,053)				
320	GENERAL ADMIN -ENVIRON/LEISURE							
4530	Car Park Inspections	110	900	790		790	12.2%	
4540	Repairs and Maintenance	1,256	10,000	8,744		8,744	12.6%	
4550	Uniforms inc PPE	0	1,000	1,000		1,000	0.0%	
4560	Waste Removal	1,304	5,500	4,196		4,196	23.7%	
4565	Health and Safety	5	0	(5)		(5)	0.0%	
4580	Vehicle Maintenance	3,446	17,000	13,554		13,554	20.3%	
4600	Vehicle Trackers	119	850	731		731	14.0%	

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4610	Street Cleaning	616	0	(616)		(616)	0.0%	
4620	Mower Lease	8,014	45,000	36,986		36,986	17.8%	
4640	Spraying	123	500	377		377	24.6%	
4650	Garage Rent	1,385	1,380	(5)		(5)	100.4%	
4660	Fuel	2,102	8,500	6,398		6,398	24.7%	
4680	Tools	7	500	493		493	1.5%	
4690	Machinery	541	2,000	1,459		1,459	27.0%	
4700	Dog Bins Services - Consumable	1,447	0	(1,447)		(1,447)	0.0%	
4705	Tree Maintenance	0	5,000	5,000		5,000	0.0%	
	GENERAL ADMIN -ENVIRON/LEISURE :- Indirect Expenditure	**20,474**	**98,130**	**77,656**	**0**	**77,656**	**20.9%**	**0**
	Net Expenditure	**(20,474)**	**(98,130)**	**(77,656)**				
330	GROUNDS BUILDINGS AND LAND							
4250	Rates	1,886	2,500	614		614	75.4%	
4270	Heating and Electricity	232	2,050	1,818		1,818	11.3%	
4540	Repairs and Maintenance	0	5,000	5,000		5,000	0.0%	
4570	Football Club Cleaning	0	1,545	1,545		1,545	0.0%	
	GROUNDS BUILDINGS AND LAND :- Indirect Expenditure	**2,118**	**11,095**	**8,977**	**0**	**8,977**	**19.1%**	**0**
	Net Expenditure	**(2,118)**	**(11,095)**	**(8,977)**				
340	CEMETERY/CHURCHYARD							
1210	Cemetery Income	2,492	32,000	29,508			7.8%	
1220	Memorials Income	167	7,000	6,833			2.4%	
	CEMETERY/CHURCHYARD :- Income	**2,659**	**39,000**	**36,341**			**6.8%**	**0**
4180	Cleaning	80	1,500	1,420		1,420	5.3%	
4250	Rates	2,829	2,700	(129)		(129)	104.8%	
4260	Water	0	200	200		200	0.0%	
4270	Heating and Electricity	183	700	517		517	26.2%	
4540	Repairs and Maintenance	276	1,000	724		724	27.6%	
4705	Tree Maintenance	2,750	5,000	2,250		2,250	55.0%	
4750	General Administr.	581	1,000	419		419	58.1%	
	CEMETERY/CHURCHYARD :- Indirect Expenditure	**6,701**	**12,100**	**5,400**	**0**	**5,400**	**55.4%**	**0**
	Net Income over Expenditure	**(4,042)**	**26,900**	**30,942**				
350	ALLOTMENTS							
1240	Allotments Income	7,050	7,500	450			94.0%	
	ALLOTMENTS :- Income	**7,050**	**7,500**	**450**			**94.0%**	**0**

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4260	Water	(50)	400	450		450	(12.5%)	
4730	Rents	611	1,450	839		839	42.1%	
4750	General Administr.	528	1,500	972		972	35.2%	
	ALLOTMENTS :- Indirect Expenditure	1,089	3,350	2,261	0	2,261	32.5%	0
	Net Income over Expenditure	5,961	4,150	(1,811)				
360	BREWERY STREET WC							
1250	WC Receipts	188	1,100	912			17.1%	
	BREWERY STREET WC :- Income	188	1,100	912			17.1%	0
4180	Cleaning	1,165	8,000	6,835		6,835	14.6%	
4260	Water	26	900	874		874	2.9%	
4270	Heating and Electricity	149	800	651		651	18.6%	
4540	Repairs and Maintenance	0	1,000	1,000		1,000	0.0%	
	BREWERY STREET WC :- Indirect Expenditure	1,340	10,700	9,360	0	9,360	12.5%	0
	Net Income over Expenditure	(1,152)	(9,600)	(8,448)				
370	PLAY AREAS							
4770	New Play Equipment	154	50,000	49,847		49,847	0.3%	
4775	Playpark Inspections	0	700	700		700	0.0%	
	PLAY AREAS :- Indirect Expenditure	154	50,700	50,547	0	50,547	0.3%	0
	Net Expenditure	(154)	(50,700)	(50,547)				
380	MARKET							
1300	Market Income	2,414	9,000	6,586			26.8%	
	MARKET :- Income	2,414	9,000	6,586			26.8%	0
4250	Rates	500	0	(500)		(500)	0.0%	
4800	Market Expenditure	1,197	3,500	2,303		2,303	34.2%	
	MARKET :- Indirect Expenditure	1,697	3,500	1,803	0	1,803	48.5%	0
	Net Income over Expenditure	717	5,500	4,783				
	Grand Totals:- Income	471,387	861,843	390,456			54.7%	
	Expenditure	146,058	861,843	715,785	0	715,785	16.9%	
	Net Income over Expenditure	325,330	0	(325,330)				
	Movement to/(from) Gen Reserve	325,330	0	(325,330)				

Highworth Town Council 2026/2027

Earmarked Reserves

	Account	Opening Balance	Net Transfers	Closing Balance
321	EMR Cemetery Maintenance	2,790.00		2,790.00
322	EMR C/O Provision Renewals	1,393.12		1,393.12
324	EMR Pavilion Water	3,000.00		3,000.00
325	EMR Brewery Street	7,019.99		7,019.99
328	EMR Rec Pavilion Changing Room	15,000.00		15,000.00
329	EMR New Dog Bins	3,000.00		3,000.00
330	EMR All Weather Sports Pitch	20,000.00		20,000.00
333	EMR Elections	7,387.80		7,387.80
334	EMR Neighbourhood Plan	9,852.37		9,852.37
335	EMR Skate Park	6,000.00		6,000.00
336	EMR Market	16,105.60		16,105.60
337	EMR Sustainable Highworth	824.48		824.48
338	EMR Parking	1,000.00		1,000.00
339	EMR Grounds Repair&Maint	5,000.00		5,000.00
340	EMR Youth	7,359.00		7,359.00
341	EMR WC Repair & Maint	1,470.73		1,470.73
344	EMR Uniforms H&S	2,125.37		2,125.37
348	EMR Salary Provision	37,092.60		37,092.60
350	EMR Tree Works	5,000.00		5,000.00
351	EMR Hedge Maintenance OGC	1,450.00		1,450.00
400	RR Public Art S106 No date	484.45		484.45
404	RR Public Art S106 No date	1,000.00		1,000.00
406	RR S106 Enviromental	3,368.67		3,368.67
408	RR CIL November 2028	87,988.15		87,988.15
410	RR S106 Playing Pitches 2032	65,610.25		65,610.25
411	RR CIL March 2030	94,884.90		94,884.90
413	RR CIL November 2030	278,243.58		278,243.58
		684,451.06	**0.00**	**684,451.06**

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
100	Debtors			1,546.00	
105	VAT Control A/c			9,944.73	
120	Stamps in Stock			26.45	
200	Co-op Current A/C 27100			66,836.86	
205	Corporate Account Co-op 27150			380,296.11	
210	CCLA Deposit Fund PSDF			600,000.00	
215	Petty Cash			144.58	
220	Unity Trust Current Account			249,966.55	
310	General Reserves				276,172.70
321	EMR Cemetery Maintenance				2,790.00
322	EMR C/O Provision Renewals				1,393.12
324	EMR Pavilion Water				3,000.00
325	EMR Brewery Street				7,019.99
328	EMR Rec Pavilion Changing Room				15,000.00
329	EMR New Dog Bins				3,000.00
330	EMR All Weather Sports Pitch				20,000.00
333	EMR Elections				7,387.80
334	EMR Neighbourhood Plan				9,852.37
335	EMR Skate Park				6,000.00
336	EMR Market				16,105.60
337	EMR Sustainable Highworth				824.48
338	EMR Parking				1,000.00
339	EMR Grounds Repair&Maint				5,000.00
340	EMR Youth				7,359.00
341	EMR WC Repair & Maint				1,470.73
344	EMR Uniforms H&S				2,125.37
348	EMR Salary Provision				37,092.60
350	EMR Tree Works				5,000.00
351	EMR Hedge Maintenance OGC				1,450.00
400	RR Public Art S106 No date				484.45
404	RR Public Art S106 No date				1,000.00
406	RR S106 Enviromental				3,368.67
408	RR CIL November 2028				87,988.15
410	RR S106 Playing Pitches 2032				65,610.25
411	RR CIL March 2030				94,884.90
413	RR CIL November 2030				278,243.58
500	Creditors				7,365.15
520	PAYE/NI Control				10.00
530	Net Wages Control			369.75	
550	Allotments Deposits				7,290.00
580	Mayors Charity Acct				8,512.52
1076	Precept	110	INCOME - CSC		367,936.50

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
1090	Bank Interest	110	INCOME - CSC		6,963.70
1100	CIL Income	110	INCOME - CSC		67,913.70
1210	Cemetery Income	340	CEMETERY/CHURCHYARD		2,492.00
1220	Memorials Income	340	CEMETERY/CHURCHYARD		166.66
1230	Council Offices Room Hire	230	COUNCIL OFFICES		1,188.50
1240	Allotments Income	350	ALLOTMENTS		7,050.00
1250	WC Receipts	360	BREWERY STREET WC		188.00
1300	Market Income	380	MARKET		2,414.00
1310	Misc Income: Licenses/Advert	120	INCOME - ENVIRONMENT/LEISURE		350.00
1315	Football Pitch Income	120	INCOME - ENVIRONMENT/LEISURE		5,764.00
1320	Tennis Income	120	INCOME - ENVIRONMENT/LEISURE		1,426.00
1325	Council Works recharges	120	INCOME - ENVIRONMENT/LEISURE		6,200.00
1370	May Day	245	GRANTS AND CONTINGENCIES		1,334.25
4000	Salary	210	STAFF - CSC	30,795.89	
4000	Salary	310	STAFF - ENVIRONMENT/LEISURE	27,197.61	
4010	Employers Pension	210	STAFF - CSC	5,445.62	
4010	Employers Pension	310	STAFF - ENVIRONMENT/LEISURE	4,879.41	
4020	Employers NI	210	STAFF - CSC	3,864.32	
4020	Employers NI	310	STAFF - ENVIRONMENT/LEISURE	3,509.60	
4070	Training	210	STAFF - CSC	3,160.20	
4070	Training	310	STAFF - ENVIRONMENT/LEISURE	1,360.60	
4100	Telephone and Broadband	220	GENERAL ADMIN - CSC	1,157.67	
4110	Office Expenses	220	GENERAL ADMIN - CSC	516.73	
4120	IT Support	220	GENERAL ADMIN - CSC	5,954.39	
4125	RBS Finance Package Sub	220	GENERAL ADMIN - CSC	2,663.00	
4130	Professional Fees	220	GENERAL ADMIN - CSC	1,062.12	
4150	Stationery and Office Supplies	220	GENERAL ADMIN - CSC	892.35	
4160	Postage	220	GENERAL ADMIN - CSC	2.91	
4170	Office Equipment Repair and Re	220	GENERAL ADMIN - CSC	693.00	
4180	Cleaning	220	GENERAL ADMIN - CSC	264.67	
4180	Cleaning	340	CEMETERY/CHURCHYARD	80.00	
4180	Cleaning	360	BREWERY STREET WC	1,165.24	
4190	Fire Inspection	220	GENERAL ADMIN - CSC	1,035.18	
4200	Audit Fees	220	GENERAL ADMIN - CSC		1,175.00
4210	Insurance	220	GENERAL ADMIN - CSC	2,770.00	
4220	Bank & Other Charges	220	GENERAL ADMIN - CSC	59.07	
4230	Affiliation	220	GENERAL ADMIN - CSC	1,614.54	
4250	Rates	230	COUNCIL OFFICES	10,166.00	
4250	Rates	330	GROUNDS BUILDINGS AND LAND	1,886.22	
4250	Rates	340	CEMETERY/CHURCHYARD	2,829.33	
4250	Rates	380	MARKET	499.80	
4260	Water	350	ALLOTMENTS		50.00

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4260	Water	360	BREWERY STREET WC	25.86	
4270	Heating and Electricity	230	COUNCIL OFFICES	1,578.92	
4270	Heating and Electricity	330	GROUNDS BUILDINGS AND LAND	232.06	
4270	Heating and Electricity	340	CEMETERY/CHURCHYARD	183.27	
4270	Heating and Electricity	360	BREWERY STREET WC	148.80	
4310	Flowers and Hanging Baskets	240	COMM	148.32	
4320	Website and Social Media	240	COMM	1,317.60	
4350	Library	240	COMM		8,009.90
4420	Provision for Youth	240	COMM	3,900.00	
4430	Fireworks	240	COMM	1,270.00	
4460	Councillor Training	250	CIVIC	628.00	
4515	May Day	245	GRANTS AND CONTINGENCIES	3,681.98	
4530	Car Park Inspections	320	GENERAL ADMIN -	110.00	
4540	Repairs and Maintenance	320	GENERAL ADMIN -	1,255.95	
4540	Repairs and Maintenance	340	CEMETERY/CHURCHYARD	276.45	
4560	Waste Removal	320	GENERAL ADMIN -	1,303.82	
4565	Health and Safety	320	GENERAL ADMIN -	5.39	
4580	Vehicle Maintenance	320	GENERAL ADMIN -	3,445.53	
4600	Vehicle Trackers	320	GENERAL ADMIN -	118.80	
4610	Street Cleaning	320	GENERAL ADMIN -	615.68	
4620	Mower Lease	320	GENERAL ADMIN -	8,014.08	
4640	Spraying	320	GENERAL ADMIN -	122.75	
4650	Garage Rent	320	GENERAL ADMIN -	1,385.28	
4660	Fuel	320	GENERAL ADMIN -	2,101.77	
4680	Tools	320	GENERAL ADMIN -	7.44	
4690	Machinery	320	GENERAL ADMIN -	540.83	
4700	Dog Bins Services - Consumable	320	GENERAL ADMIN -	1,446.88	
4705	Tree Maintenance	340	CEMETERY/CHURCHYARD	2,750.00	
4730	Rents	350	ALLOTMENTS	611.00	
4750	General Administr.	340	CEMETERY/CHURCHYARD	581.45	
4750	General Administr.	350	ALLOTMENTS	527.78	
4770	New Play Equipment	370	PLAY AREAS	153.50	
4800	Market Expenditure	380	MARKET	1,197.00	
4900	Defib Expenditure	270	DEFIB	80.95	
			Trial Balance Totals :	**1,464,423.64**	**1,464,423.64**
			Difference	**0.00**	

Trader	Pitch Cost	04/04/2026	11/04/2026	18/04/2026	25/04/2026	02/05/2026	09/05/2026	16/05/2026	23/05/2026	30/05/2026	06/06/2026	13/06/2026	20/06/2026	27/06/2026
AHK Green Olive LTD	£10.00	£10.00	£10.00	£10.00	£10.00	May Day	£10.00	£10.00	£10.00					
Charlie's Fresh Grimsby Fish	£10.00	£10.00	Holiday	£10.00	£10.00		£10.00	£10.00	£10.00					
Cupcakes on the Avenue	£10.00	£10.00	Sick	Sick	£10.00		£10.00	£10.00	£10.00					
Darren's Cards	£10.00	£10.00	£10.00	£10.00	£10.00		£10.00	£10.00	£10.00					
L & P Bakeries	£10.00	£10.00	£10.00	£10.00	£10.00		£10.00	£10.00	£10.00					
Sweet T's	£10.00	£10.00	Holiday	£10.00	£10.00		£10.00	£10.00						
T & A Fruit and Vegetables	£60.00	£60.00	£60.00	£60.00	£60.00		£60.00	£60.00	£60.00					
Hedgerow Cheese	£10.00		£12.00		£12.00		£12.00	£12.00	£12.00					
Adorably	£12.00							£12.00						
Angel Bakery (Req electric)	£17.00								£17.00					
Big Highworth	£12.00													
Braeside Bees	£12.00				£12.00				£12.00					
Boglar Cakes	£12.00		£12.00	£12.00			£12.00		£12.00					
Chloe May Creations	£12.00				£12.00			£12.00						
Colin Lovell	£24.00	£24.00			£24.00		£24.00	£30.00						
Cotswold Crafter	£12.00			£12.00										
Country Market - Invoice	£20.00				£20.00		£20.00							
Ducky Sews	£12.00													
Elite Ladies Boxing	£12.00		£12.00	£12.00										
E-motion	£12.00													
Minneys Soup (Req electric)	£17.00	£17.00		£17.00	£17.00		£17.00	£17.00	£17.00					
Knits & Bobs	£12.00													
Laguanegra Coffee Beans	£12.00	£17.00	£17.00	£17.00			£17.00	£17.00						
Le Petit Fournil	£12.00						£12.00							
Pats Plants	£20.00						£20.00	£20.00	£8.00					
The Sarson Family	£12.00													
Trainer Academy	£12.00	£12.00	£12.00	£12.00			£12.00		£12.00					
Westlake Catering	£12.00							£12.00						
		£190.00	£155.00	£192.00	£217.00	£0.00	£266.00	£252.00	£200.00	£147.00	£120.00	£0.00	£0.00	£0.00

Market Manager Payment Apr 2026 - June 2026

2026	Total Income	Commission payment
Apr	754.00	226.20
May	865.00	259.50
June	120.00	36.00
Total	1,739.00	521.70

Meeting	Full Council
Date	23rd June 2026
Report Title	Internal Audit Report 2025-2026
Agenda Reference	11
Author	Auditing Solutions LTD

AUDITING SOLUTIONS LTD

Highworth Town Council

Internal Audit Report 2025-26 (Final update)

Stuart J Pollard

Director
Auditing Solutions Ltd

Background and Scope

The Accounts and Audit Regulations require all Town and Parish Councils to implement an independent Internal Audit (IA) examination of their Accounts and accounting processes annually. The Council has complied with the requirements in terms of independence from the Council decision making process appointing Auditing Solutions Ltd to provide the service.

This report sets out those areas examined during our 2025-26 interim and final update reviews which took place in advance of, subsequent to and during our onsite visits to the Council on 21st October 2025 and 5th May 2026. We thank the Clerk and her staff for providing all the necessary records to facilitate completion of our programme of work for the year.

Internal Audit Approach

In conducting our review for the year, we have as previously had regard to the materiality of transactions and their susceptibility to potential mis recording or misrepresentation in the year-end Statement of Accounts and Annual Governance and Accountability Return (AGAR). Our programme of cover is designed to afford reasonable assurance that the Council has appropriate and robust financial systems in place that operate in a manner to ensure effective probity of transactions and to provide 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 'IA Certificate" in the Council's AGAR which requires independent assurance over a series of internal control objectives.

We thank the clerk and her staff for the very tidy manner in which the records are maintained which effectively aids the smooth progression of our work programme.

We have discussed the inclusion of the new, for 2025-26, additional assurance in the AGAR Governance Statement for 2025-26 at Box 10 relating to the posting of all necessary information on the Council's website in accordance, inter alia, with Data Protection requirements together with ensuring the security of its website. We note that the Council is moving its website to Aubergine from its current provider in the near future with improved website controls being implemented as part of that migration. Given the present status of progress, the Council aims to give a negative assurance in the 2025-26 AGAR, as will we at Box "O" of the year's IA Certificate.

Overall Conclusion

We are pleased to conclude that, in the areas examined for this year, the Clerk and Council continue to operate effective financial systems with no significant or serious concerns identified. We have, in addition to noting the progress with regard to the Governance Statement Assertion 10, however, identified one minor matter where we consider a minor tweak to the operational procedures would further strengthen controls and further enhance clarity in the maintenance of records.

This report has been prepared for the sole use of Highworth 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 on, for any reason whatsoever, this report, its content or conclusion.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

The Council uses the Rialtas Omega accounting system to record its financial transactions with four cashbooks in use: cashbook one records the Council's main financial transactions through the Co-op Community Directplus account. A second cash book records transactions on the Co-op Business Select account with a third cashbook recording transactions through the CCLA Public Sector Deposit Fund (PSDF) account with monthly interest credited directly to the Co-op Community Directplus account. The fourth cashbook records petty cash transactions.

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 year's opening balances are in line with the prior year closing balances;
- Ensured that the Rialtas accounts are in balance at the financial year-end;
- Verified that an appropriate cost centre and nominal ledger structure remains in place;
- Checked and agreed cashbook 1 entries to the underlying bank statements for April and September 2025, plus January and March 2026;
- Checked and agreed the full financial transactions on the other two bank account cashbooks, also ensuring the appropriate recording of the PSDF monthly interest in cashbook 1;
- Agreed the bank reconciliations on all three accounts on 30th April and September 2025, plus 31st January and March 2026;
- Confirmed that bank reconciliations continue to be reported regularly to the Council also noting that the Chair of the Finance and General Purposes Committee signs them; and
- Ensured that the combined cash and bank balances are correctly reported in the year-end accounts and AGAR at Section 2, Box 8.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation this year.

Review of Corporate Governance

Our objective in this area is to ensure that the Council has a robust regulatory framework in place. We have continued our examination of the minutes of the Full Council and Standing Committees for the municipal year, as posted on the website or provided by the Clerk.

We note that the Council has re-adopted Standing Orders (SOs) and Financial Regulations (FRs) updating the documents in line with the most recent NALC model documents in May 2025 with no issues arising.

As indicated in the preface, the Council is progressing well with ensuring compliance with the new Governance Statement Assertion 10 for 2025-26, but does not consider that sufficient progress has been made to date to facilitate a positive response in this respect.

We are pleased to note that the external auditors have signed off the 2024-25 AGAR with no issues recorded, also noting that the Council has published an appropriate Notice of Public Rights to examine the Council's 2024-25 accounts on its website for the requisite 30 working days.

Conclusions

No matters have been identified in this review area requiring formal comment or recommendation. We will continue to monitor the Council's approach to IT security and GDPR compliance during our 2026-27 interim and final reviews and trust that the Council and ourselves will be able to assign positive assurances in that respect in the 2026-27 AGAR.

Review of Expenditure

Our aim here is to ensure that:

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

We have previously discussed with Officers the controls over the processing of payments and consider that they continue to operate appropriately. To ensure compliance with the above criteria we have selected and extended and examined documentation supporting 61 payments processed during the year. Our selected sample includes individual payments in excess of £1,750 and a more random sample of every 25th payment listed in the Co-op Business Select account cashbook with all appropriately supported. Our test sample totals £499,400, representing 71% of non-payroll costs in the period.

We note that hard copy invoices are stored in lever arch files in alphabetical order: entries in the Omega cashbook indicate the allocation of sequential processing numbers throughout the year, detail being recorded in the "Reference" column of the Omega cashbooks. Whilst the invoices include a certification stamp recording appropriate detail including, inter alia, payment authorisation initials, payment date and Omega cost centre and nominal expense codes, the sequential numbers recorded in the Omega cashbook are not recorded on the individual invoices / payment supporting documentation. We have suggested to the Clerk that, to help identification of individual payment documents (some identical payments to certain traders each month are recorded during the year) the assigned sequential numbers should also be recorded on the invoices.

We note that VAT returns continue to be submitted quarterly and have confirmed appropriate preparation, submission to HMRC and repayment of the final 2024-25 and first three 2025-26 quarterly reclaims for 2025-26: income arising from the final reclaim for the year is identified as a debtor in the year-end Accounts and will duly be recorded in the 2026-27 accounts on receipt.

Conclusions and recommendation

We are pleased to record that all payments in our test sample are appropriately supported bearing clear evidence of member scrutiny and approval for payment.

R1. As indicated in the body of the report; to simplify the identification of individual payments during the year for both staff and us, the assigned sequential Omega cashbook transaction reference numbers should also be recorded on the hard copy invoices.

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 to minimise the opportunity for their coming to fruition.

We are pleased to note the re-adoption of the Council's "Finance and Risk Management" document at the Council meeting in May 2025 in line with the requirements of the Practitioner's Guide. We have reviewed the document and consider it comprehensive and appropriate for the Council's present requirements.

We again note that insurance cover continues to be provided by Zurich and have examined the current year's policy schedule that includes Public and Employer's Liability cover of £15 million and £10 million, respectively. Fidelity Guarantee cover is in place at £1 million, together with Business Interruption – Loss of Gross Revenue cover of £15,000. The policy also includes cover for various premises and contents together with Motor vehicle cover. We have reviewed the schedule and consider that appropriate cover remains in place currently.

Conclusions

We are pleased to record that no issues arise in this area to warrant formal comment or recommendation this year.

Precept Determination and Budgetary Control

We aim in this review area to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount to be precepted on the parent Council, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

We note that, following due deliberation, the Council adopted the budget and precept for 2026-27 at its meeting in January 2026, setting the latter at £735,873.

We are pleased to note that members are provided with regular budgetary performance information during the financial year and have reviewed the year-end budget position as recorded in the Omega accounts with no significant unexplained or unanticipated variances from the year's approved budget warranting further enquiry or explanation. We are also pleased to note that total income equates to 150% of the approved annual budget whilst expenditure stands at 124% neither of which give cause for concern. The high income percentage arises from the receipt of a significant CIL receipt, together with unbudgeted grant and donation income, whilst the expenditure excess is primarily the result of capital spending on the play area for which no formal budget is recorded in the Omega accounts.

We have also reviewed the level of retained reserves at the financial year-end noting that total funds have increased to £960,624 (£748,915 at 31st March 2025), with the General Fund balance also increasing from £264,870 to £275,173. That balance equates to approximately 4 months' revenue spending at the 2025-26 level and is within the generally accepted range of between 3 and 12 months' such spending. Earmarked reserves (EMRs) have also increased to £684,451 from £484,045 primarily due to the CIL funds received in the year.

Conclusions

No matters arise in this area requiring formal comment or recommendation.

Review of Income

In considering the controls in place over the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that the income is identified and invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. To meet this objective, we have at this stage of our review:

- Examined the Council's Burial Register selecting the 8 interments recorded therein between 1st June 2025 and the date of our interim visit ensuring that, for each, all appropriate supporting documentation is held, including the requisite burial / cremation certificates, also ensuring that fees have been charged in line with the Council approved rate and recovered in a timely manner, with no issues arising;
- Reviewed the income arising from room bookings in August 2025, as recorded in the spreadsheet maintained booking diary, ensuring that appropriately priced fees have been invoiced in line with the Council approved scale of fees and that the fees have been duly recovered and accounted for appropriately;
- Examined income arising from stall rents at the weekly markets with no issues identified in that respect; and
- Reviewed at this final visit the income arising from Xmas stall holders noting that all income due was duly invoiced and recovered in a timely manner.

We have also, at this final visit. reviewed the unpaid invoices report from the Omega Sales Ledger confirming there are no long-standing unpaid debts: we have also examined the detailed Omega nominal income codes for the year ensuring that no obvious or significant miscodings have occurred and that, as far as we are reasonably able to as certain, all income due to the Council has been identified and recovered in a timely manner.

Conclusions

We are pleased to record that no issues arise from the work undertaken in this area.

Petty Cash Account

The Council operates a limited petty cash account with a maximum approved holding of £250, which is topped up "as and when" required. As indicated earlier in this report a separate petty cash account cashbook is maintained in the Omega accounts: a hand-written cashbook is also maintained recording detail of "top-ups" individual payments and the resultant balances after each transaction.

Consequently, we have examined documentation supporting each payment during the year to 30th September 2025 as recorded in both the Omega cashbook and manuscript record also agreeing the post transaction balance recorded in the manuscript transaction record.

We also, at that visit, checked the physical cash holding, agreeing it to the manuscript record where the balance on 21st October 2025 is recorded with no issues identified. That said, we also noted that additional coinage was held loosely in the petty cash tin including some Euros. Consequently, we suggested that this "loose" coinage be paid into the Council's bank account being recorded as "miscellaneous income" in the Omega accounts, which we are pleased to note was actioned accordingly.

Conclusions and recommendation

There are no significant concerns arising in this area relating to the operation of the petty cash account: however, we suggested in our interim report that the few "loose" coins held in the petty cash tin not forming part of the petty cash account were banked and credited to the Council's account as miscellaneous income which has, as above, been duly actioned.

R2. The small amount of odd coinage currently held in the petty cash tin should be paid into the Council's account as "miscellaneous income". ***These amounts have been banked accordingly.***

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 requirements of HM Revenue and Customs (HMRC) including the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme.

We note that payroll preparation continues to be outsourced with appropriate supporting payslips and other relevant documentation provided to the Council and payments continuing to be approved by Members. We note that the 2025-26 national pay award was applied with arrears payable from 1st April 2025 paid with the August 2025 salaries, where the gross salary for each employee was also paid at the 2025-26 national scale spinal point.

We have, consequently: -

- Agreed the gross salary paid in August 2025 per the individual staff payslips to each staff member, including the pay award arrears due from 1st April 2025 to the schedule of staff names, post held, NJC scale point and contracted weekly hours kindly provided by the Clerk;
- Checked and agreed the payslip detail of each employee's tax, NI and pension deductions to the relevant HMRC and Pension Fund contribution percentages applying from 1st April 2025;
- Where applicable, agreed any overtime payments made with the August payslips to the supporting certified time sheets; and
- Agreed the net salary payments made to each employee to the supporting payslips for August 2025.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation this year.

Fixed Asset Registers

Councils are required, in accordance with the Governance and Accountability manual – "The Practitioner's Guide" to maintain a detailed asset register and to report the value of assets held in Section 2 of the AGAR at Box 9.

We are pleased to note that the Council has complied with this requirement maintaining an appropriate a register of assets now recording detail in the Omega accounts with new acquisitions during the year recorded at cost price net of VAT which includes, inter alia, the cost of the new play area equipment acquired in 2025-26. We have consequently ensured the accurate recording of the year-end Asset Register value to the AGAR disclosure at Section 2, Box 9.

Conclusions

There are no issues arising in this area to warrant formal comment or recommendation.

Investments & Loans

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

We have agreed the balance in the CCLA account as recorded in the Rialtas Cash Book to the year-end CCLA PSDF statement, also ensuring that the monthly interest arising therefrom for the year is correctly recorded in the accounting system.

We are also pleased to note that the Council has approved its Investment Strategy incorporating it with the overall Reserves and Balances Policy.

The Council has no loans either repayable by, or to, it at the time of our review.

Conclusions

The are no matters arising in this area from our work.

Annual Governance and Accountability Return

The AGAR Section 2 provides detail of the Council's annual financial transactions on an income and expenditure basis as required by statute with annual expenditure exceeding £0.25 million. We have, consequently, agreed the amounts reported in the AGAR accounts to the underlying Omega accounting records and Asset Register. We have also reviewed the Omega Balance Sheet information detail of the reconciliation between Boxes 7 & 8 with no issues arising.

Conclusion

We have duly signed off the IA Certificate in the year's AGAR providing a copy for the Clerk's necessary further action. We also take this opportunity to remind the Clerk of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should

be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

Rec. No.	Recommendations	Response
Review of Expenditure		
R1	As indicated in the body of the report; to simplify the identification of individual payments during the year for both staff and us, the assigned sequential Omega cashbook transaction reference number should also be recorded on the hard copy invoices.	
Petty Cash Account and Cash Holdings		
R2	The small amount of odd coinage currently held in the petty cash tin should be paid into the Council's account as "miscellaneous income".	***These amounts have been banked accordingly.***

Meeting	Full Council
Date	23rd June 2026
Report Title	Annual Governance and Accountability Return 2025/26
Agenda Reference	13
Author	Town Clerk/RFO

Annual Governance and Accountability Return 2025/26 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 £15 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 2025/26

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 2026.**
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 2026** 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 2026
   - 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 2025/26

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 Return **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 2026 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 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 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) 2025/26

- 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 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **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.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 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 2026**

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 **the dates set for the period for the exercise of public rights**, 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 **31 March 2026** 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? **NB:** 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** or from **www.ada.org.uk**

Annual Internal Audit Report 2025/26

Highworth Town Council

www.highworthtowncouncil.gov.uk

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick 'not covered')*			✔
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✔		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✔		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✔	
P. **(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: 21/10/2025 05/05/2026

Name of person who carried out the internal audit: S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit:

Date: 05/05/2026

***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 2025/26

We acknowledge as the members of:

Highworth Town Council
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 2026, that:

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

***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:

23/06/2026

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

www.highworthtowncouncil.gov.uk
ENTER PUBLICLY AVAILABLE WEBSITE HOMEPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

Highworth Town Council

ENTER A NAME FOR THE AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	667,351	748,915	*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.*
2. (+) Precept or Rates and Levies	685,447	721,500	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	235,640	535,734	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	423,220	444,634	*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.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	416,303	600,891	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	748,915	960,624	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	779,107	982,620	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	1,565,957	1,667,124	*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.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?		✔	*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 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 12/06/2026

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

23/06/2026

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 2025/26

In respect of Highworth Town Council

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 2026 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 2025/26

(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 2025/26

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 2026

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

Highworth Town Council Assertion 10 position statement 2025/2026

Highworth Town Council has reviewed its current arrangements against the requirements of Assertion 10 and acknowledges that it is not yet in a position to confirm full compliance for the 2025/26 Annual Governance and Accountability Return.

The Council has a number of relevant policies and controls already in place, including an IT Policy, Data Protection Policy, Data Retention and Disposal Policy, Privacy Notice and Freedom of Information Publication Scheme. The Council also uses a council-owned domain for official email correspondence and publishes key governance, meeting, financial and transparency information on its website.

However, the Council recognises that further work is required, particularly in relation to the full migration of IT systems, website accessibility, document accessibility and the need to ensure compliance with WCAG 2.2 AA standards.

To address this, the Council is migrating its IT systems to Cloudy IT. This will provide improved IT governance, security, backup arrangements, email management and user support. The migration is underway and is expected to be completed by May/June 2026, Cloudy IT will also provide training for councillors and staff.

The Council is has also approved a new website provider, Aubergine, to ensure the Council's website meets the requirements of Assertion 10, including accessibility and compliance requirements. The new website is expected to be in place by June/July 2026. The Council has requested a written statement from Aubergine confirming the compliance position of the new website.

The Council will continue to operate appropriate interim controls during the transition period and will review its compliance position again once the IT migration and website replacement have been completed.

For these reasons, the Council is unable to tick full compliance at this stage but is satisfied that a structured and time-bound action plan is in place to achieve compliance.

Deanne Rose
Town Clerk/RFO

Meeting	Full Council
Date	23rd June 2026
Report Title	Reserves and Balances
Agenda Reference	14a
Author	Highworth Town Council

HIGHWORTH TOWN COUNCIL – RESERVES, BALANCES AND INVESTMENT POLICY

Introduction	2
Types of Reserves	2
General Reserves	2
Earmarked Reserves 'EMR's	3
Management and Control of Reserves	4
Treasury and Investment	4

Introduction

Highworth Town Council is required to maintain adequate financial reserves to meet the needs of its operations and to ensure financial security. The purpose of this policy is to set out how the Council will determine and review the level of reserves and its associated strategy with any investments.

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2024 edition) advises:

"As with any financial entity, it is essential that authorities have sufficient reserves (General and Earmarked) to finance both its day-to-day operations and future plans. It is important, however, given that its funds are generated from taxation/public levies, that such reserves are not excessive."

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specific minimum level of reserves which an authority should hold, and it is the responsibility of the Responsible Financial Officer (RFO) to advise the Council about the level of reserves and to ensure that there are procedures for their establishment and use.

Types of Reserves

These may be categorised as either General or Specific Earmarked Reserves (EMR'S).

General Reserves

General reserves are funds which do not have any restrictions on their use. They cushion the impact of uneven cash flows, offset budget requirements, if necessary, or can be held in case of unexpected events or emergencies. Setting the level of general reserves is agreed with the annual budget.

JPAG (March 2024 edition) advises:

"The generally accepted recommendation with regard to the appropriate

minimum level of a Smaller Authority's General Reserve is that this should be

maintained at between three (3) and twelve (12) months Net Revenue

Expenditure (NRE)."

"The smaller the authority, the closer the figure should be to 12 months NRE,

the larger the authority the nearer to 3 months. In practice, any authority with an

NRE in excess of £200,000 should plan on 3 months equivalent."

The primary means of building general reserves will be through a reallocation of funds (underspend on a completed project) and allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves which have been spent in the previous year. If in extreme circumstances general reserves were exhausted due to major

unforeseen spending pressures within a particular financial year, Highworth Town Council would be able to draw down from its EMRs to provide short term resources.

Earmarked Reserves 'EMR's

EMR's must be held for **genuine** and intended purposes and their level should be subject to annual review and justification. They should be separately identified to prevent query from internal and external auditors. Approval for the creation, amendment, cessation or continuation of earmarked reserves will be given by Highworth Town Council EMR's are held for several reasons and shall only be used for the purpose for which they were created examples being:

- **Renewals** – to enable the planning and financing of an effective program of equipment replacement and property maintenance/refurbishment. The funds required are built up incrementally over several years when taking into account asset conditions and asset life. They are a mechanism to smooth expenditure without the need to vary budgets.

- **To Carry forward** – of underspend on an uncompleted project – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward those resources.

- **Developers Contributions S106**– proceeds from developers which can only be used for specified purposes within specified timeframes.

- **Developers Contributions CIL** – proceeds from developers which can only be used for specified purposes.

- **Other Earmarked Reserves** – these may be set up from time to time to meet known or predicted liabilities eg : Election costs, Neighbourhood Plan etc. Where the purpose of an earmarked reserve becomes obsolete, or where there is an over-provision of funds, the excess may, **on the approval of the Highworth Town Council**, be transferred to other budget headings within the revenue budget, to general reserves or to one or more other earmarked reserves.

EMR's will be established on a "needs" basis in line with anticipated requirements and these are to be reviewed annually when the budget is agreed.

Any decision to set up an EMR must be approved by Highworth Town Council. If the EMR's are used to meet short term funding gaps, they must be replenished in the following financial year. However, EMR's which have been used to meet a specific liability would not need to be replenished, after having served the purpose for which they were originally set up.

Management and Control of Reserves

Movements in earmarked reserves and general reserves shall be reported to the Finance and General Purpose Committee as part of the monthly/quarterly Budget to Actual Report

and at monthly meetings if required. The use of Reserves shall be approved by the town council.

The level of general reserves shall be reviewed on an **annual basis** during the annual budgetary review and agreed by the town council. The minimum level of general reserves shall be recommended **to** the town council by the Responsible Financial Officer (RFO). This will form part of the recommendations for the annual budget and precept request by the town council. The current level of general reserves to be held by the council is set at equal to between three and six months of predicted expenditure. Earmarked reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the annual budgetary review.

Treasury and Investment

It is uncommon for a town council to hold investments other than in the form of easily accessible bank deposits or other short-term savings accounts. These are often used to maximise income from cash balances during the financial year.

The legislation and associated guidance is optional for town councils where investments are not expected to exceed £500,000 and no action is required below £10,000. However, for Highworth Town Council where the sums involved exceed £500,000, the guidance is mandatory.

Definitions:

Investments – all balances, other than in interest bearing savings accounts of up to 12 months in duration. These are treated as capital expenditure and all sums involved must generally be treated as restricted capital receipts when the investment period ends.

Treasury – all cash deposits held in in interest bearing savings accounts (including bonds of up to 12 months in duration).

The overriding policy objectives are:

- To invest prudently to ensure the security of the principal sums.
- To maintain liquidity in the portfolio to meet the council's spending plans.
- To mitigate risk.
- To seek the optimum returns available whilst remaining consistent with the proper levels of security and liquidity.

Investment Policy

Highworth Town Council will not hold funds other than in bank accounts or bonds of 12 months or less in duration.

No investments will be made in stocks and shares.

Treasury Policy

Highworth Town Council will hold all its funds as cash deposits in banks accounts, bonds or CCLA Money Market Fund.

The maximum of the council's cash deposits which may be held with one institution must not exceed 60%.

Any exception to this limit must be approved by Full Council. Full Council approval is also required if a deposit is with an institution with which the council does not already hold an account. The RFO has delegated authority to deposit funds with any of the council's existing bankers and report this back to the council.

Meeting	Full Council
Date	23rd June 2026
Report Title	Financial Risk Assessment
Agenda Reference	14b
Author	Highworth Town Council

HIGHWORTH TOWN COUNCIL

FINANCIAL AND MANAGEMENT RISK REPORT/ASSESSMENT

This risk assessment systematically examines the Town Council's working practices, enabling the Council to identify all potential risks inherent in its financial and management systems. Based upon a completed assessment, the Council is able to take the practical and necessary steps specified to control, reduce or eliminate the risks. The risk assessment enables the Town Council to assess the risks that it faces and satisfy itself that it has taken all reasonable steps to minimise them. The risk assessment specifies the controls in place and identifies further controls required.

The risk rating balances the likelihood of a given risk with impact of the risk in question and results in an overall risk rating, as well as a RED (not acceptable), AMBER (reasonably acceptable/action may be required), GREEN (reasonable acceptable/no action required, review) colour indication.

Received at the Finance and General Purpose Meeting on 17th June 2025 – Minute reference F&GP 13c
Reviewed and updated 1st June 2026

		Likelihood			
Impact		1 Unlikely	2 Possible	3 Probable	4 Highly Probable
	1 Minor				
	2 Moderate				
	3 Serious				
	4 Major				

SUBJECT	Impact	Likelihood	Risk Rating	Controls in Place	Additional Controls required
Governance & Information					
GDPR	2	2	4	GDPR online training. Staff are required to maintain a clear desk policy. IT systems are in place and have recently been reviewed.	Revisit training. Reminders at team meetings. Keeping up to date with current legislation.
Breach of data protection	2	2	4	Thorough review of all rules with regards to GDPR. Passwords for on-line email system changed regularly. Data Protection Policy in situ. Toolkit supplied by NALC has been implemented.	Internal records of data breach are maintained.
Loss of data	3	2	6	Data Policy All systems are securely backed up on an external hard drive/to the cloud. IT provided recently changed to ensure cyber security compliance. Due to compliance, a wealth of HTC information is available on-line as it is uploaded onto the Town Council website. Signed paper copies of all TC minutes are held on file, older minutes are taken to the Wiltshire archives in Chippenham.	Assertation 10 tender for IT provision 2025/2026 will be achieved summer 2026.
Freedom of Information – excessive requests	1	2	2	There have been minimal requests for information to date but if a substantial request arrives then this might require many hours of additional work. The Council may request a fee if the work will take more than 15 hours, but the applicant may re-submit the request, broken down into sections, thus negating the payment of a fee.	A record of the requests are kept and are logged on the website. Advice is sought on a case-by-case basis.

				All information required in the Transparency Code is available on the Town Council website Freedom of Information Policy	
Council Records – Paper Loss through fire, theft or damage	2	2	4	Original deeds and land registry documents are held in a fireproof safe, copies are accessible if information is required both in paper format and electronic. Older documents that are not required in the day-to-day running are sent to Chippenham Wiltshire archives.	Historic documents are being scanned and stored electronically.
Council Records – Electronic Loss through fire, theft, damage, computer failure, hacking, virus filtration	2	2	4	Electronic records are backed up daily to the cloud. IT provider ensures anti-virus software is in place and updated as required. A recent audit of IT provision has resulted in a change or provider.	
Provision of Internet access	2	3	6	Policy related to internet usage. Password security and limited access.	Completed and implemented.
Social media – HTC website and other providers	2	2	4	Annual review of policy (or as required) Dedicated staff Dedicated website developer NALC / Gov.uk guidance circulated to relevant staff, suppliers & partners	Website in process of being transferred to new provider.
Advertising – such as in the Link/use of noticeboards	2	2	4	All articles are to be signed off by the Town Clerk or in her absence the Assistant Town Clerk, any political literature is not permitted.	
CCTV	2	2	4	The CCTV Policy is in place and published on the website. Only authorised personal are allowed to view the cameras and footage. Any request made from members of the public must be viewed by the police.	Records of requests are maintained.

Managing Room Bookings	1	2	2	The HTC Administrative team are responsible for bookings for the Community Room, Council Chambers and Podium and Market. Those wishing to book the room complete a room or podium booking form and provide relevant insurances etc prior to approval being issued. Bookings are recorded on an annual room booking spreadsheet or Market/Podium booking spreadsheet. Attention is paid to ensure that bookings for those who regularly use the Community Room are prebooked/prioritised for the following year.	HTC is currently exploring the use of online room booking systems to streamline the process. This has been reviewed and is not required presently (July 2025)

SUBJECT	**Impact**	**Likelihood**	**Risk Rating**	**Controls in Place**	**Additional Controls required**
Financial					
Precept Inadequate	4	1	4	Prior to the January budget meeting of the Full Council the RFO will have carried out the following: - identified all committed spending expected for the remainder of the year - identified any income expected or accounts unpaid - identified VAT paid but not reclaimed - estimated all income for the remainder of the year - checked all committed spending to ensure nothing is missing Following the above a calculation of balances + expected income – committed spending = projected EOY balances (to off-set the precept) Budget and expenditure is monitored on a monthly basis	Town Council to develop aims and objectives through community engagement and preparation of a business/action plan. 2026/2027 following the elections. By having short/medium/long term planning in place, it will allow better budget planning.

Council overspend	2	1	1	Areas of spending are closely monitored by the RFO and reported to the Full Council on a monthly basis. Substantial spending requires a council meeting and the RFO will have already allocated financial resources within the budget.	Have a cut-off point during the year (end of February) for all spending not already committed.
Incomplete or inaccurate financial records	1	1	1	Rialtas finance package is used, any discrepancies can be easily identified. The accounts are reviewed on a monthly basis by the RFO and presented to Finance and General Purpose Committee to be signed off. The Council complies with Governance and Accountability for Smaller Authorities in England and the practitioners Guide 2025. HTC has published Financial Regulations which are adopted annually.	
Breach of Financial Regulations	2	1	2	Members and officers are required to comply with Financial Regulations. All spending levels have an element of control with the Financial Regulations.	An appointed councillor carries out quarterly checks on the Rialtas reconciliations to the bank statements.
Damage/loss/theft of Town Council assets	2	3	6	All assets are listed in a comprehensive assets register and are insured. The RFO has built up a list of trusted contractors who can attend to damage when necessary, although a lot of the maintenance and installation is carried out internally by the grounds team. Recent audit of benches, litter bins and dog bins has been carried out.	Asset package as part of the Rialtas finance package to ensure assets are recorded at point of delivery. This will enable regular reports and reviews including photo evidence. To be completed by December 2025.
Misuse of Grant Funding	1	2	2	A comprehensive grant policy is in place and published on the website along with guidelines. All Grant applications detail why funding is being requested and include the group constitution. Where applications exceed £500 a business plan is also requested. The application is submitted to finance and general purpose for decision.	Grant process and form reviewed by F&GP 17.6.2025 Minute reference F&GP07

Incorrect VAT claim/Noncompliance	1	1	1	VAT is reclaimed using the Rialtas finance package. VAT is checked by the RFO on submission, the internal auditor at the interim audit and year end.	VAT advice is sought as and when required.
Insurance inadequate	2	2	4	The assets register is reviewed annually and cashbook purchases are added. The value of assets acquired at nil cost has been estimated and included in replacement costs. These assets are listed at £1 acquisition cost as required by External Auditor.	Develop an assets management policy. The Rialtas finance package has an assets programme which has been updated.
Banking errors	1	2	2	The Council has Financial Regulations setting out the requirements for banking, cheques and the reconciliation of accounts. It has 4 bank accounts (2 current accounts, a savings account with instant access, and a higher interest account CCLA). Bacs payments go through a 2-stage process, RFO/Cllr 1/ Cllr 2 prior to being processed. The on-line process requires the RFO or Assistant Clerk to set up a payment and a Cllr to check and send the payment. Any errors in processing payments are discovered when the bank accounts are reconciled every month. These are dealt with immediately. Money is transferred from the COOP deposit account to the Current account prior to making payments. Surplus funds are held in the CCLA.	An Asset Reserve Fund is held in the higher interest account, to achieve an optimal rate of return on this capital sum. Monitor the performance of this account, giving consideration to (1) other savings instruments (2) increasing sums held in higher interest-bearing forms, while ensuring adequate funds for the Council's business activities.
Loss or theft of cash Fraud by staff	1	2	2	There are limited times that large amounts of cash are held on the premise. These are always counted and banked by two members of staff. Cash is regularly reconciled. All records are held in the office.	
Debtors/ collecting income from assets	1	1	1	The Council has few debtors (Cemetery, allotments, room hire and events) Invoices are raised and expected to be paid within 30 days. When invoices are not paid on time a further 2 letters are issued by recorded delivery. Where invoices remain unpaid following reminders future	

				opportunities are withdraw. e.g. a memorial mason would not be permitted to continue working in the cemetery.	
Asset Reserve Fund; safeguarding of reserve for intended purposes	2	2	4	Funds are transferred to support capital works, and additions to the fund are approved as part of the budget process at the start of the financial year. If required there will be a separate annual resolution approving the Asset Reserve Fund that makes clear that the Fund is reserved for the funding of approved capital works only.	
Unknown budget costs due to taking on assets without due diligence	3	3	6	Those assets and functions already transferred are within the council's functions, i.e. skate park, litter bins, play areas, etc. The council should agree to pay for professional advice whenever necessary, ensuring professional indemnity guarantees. All decisions are taken in the public domain and subject to the usual financial regulations of the council.	The council should consider working with experienced partners. Any building transfers should come with a buildings condition survey.
Reporting and auditing	2	1	2	The accounts are open to public examination each year as required by the accounting and audit regulations. The AGAR is published on the council website annually. Two internal audits take place throughout the year by an independent auditor and the reports are noted by council. An external audit takes place annually and again is signed off by council.	
Grants – receivable	1	1	1	The income is identified under a separate cost centre in the accounts.	
Best value – accountability	2	2	4	Work awarded incorrectly – the council has adopted financial regulations that set out the requirement of awarding the contracts, all contract awards are made by Full Council.	

Risk to budget from an unforeseen election cost.	2	2	4	The risk is higher in an election year. The Town Clerk obtains an estimate of costs from Swindon Borough Council for a full election and an uncontested election. There are no measures that can be adopted to minimise the risk of having a contested election as this is a democratic process. Money is set aside in an EMR every year to split the cost as evenly as possible.	

SUBJECT	**Impact**	**Likelihood**	**Risk Rating**	**Controls in Place**	**Additional Controls required**
Properties & Assets					
Intentional damage or loss such as theft, vandalism or fire damage	3	2	6	Police would be notified of the incident if not already done so. Benches – where possible replacement benches are made of recycled plastic and are fire resistant. Play areas/skate parks - All play areas are inspected weekly by a ROSPA trained member of the Grounds team and written records are retained and have a further independent third party inspection by ROSPA annually. Public Toilets - Operational closures can be undertaken without Town Council approval but need to be reported to the Town Clerk immediately and the issue rectified as soon as possible. A permanent closure can be undertaken for several reasons such as major mechanical failure that cannot be easily rectified or on public health grounds such as infection risks during a pandemic. Such a closure would need to be discussed at Town Council level and	The Town council now has a bench policy in place.

				agreed but a temporary closure may take place until this process has been completed. In all cases closure would be indicated at the site by signage with the date of closure, expected length of closure and contact details for enquiries. Offensive graffiti to be removed immediately. Any damaged equipment/property to be made safe or removed as required. Any repairs or damage needing immediate attention is carried out by the Grounds Team who will bring in contractors if and when required.	
Accidental damage	3	2	6	Any damaged equipment/property to be made safe or removed as required. Any repairs or damage needing immediate attention is carried out by the Grounds Team who will bring in contractors if and when required.	
Maintenance	1	2	2	All assets are logged on the asset register when purchased/acquired. The asset register is reviewed annually. The HTC office building and Cemetery chapel are occupied by staff during the working week and all faults reported to the Town Clerk. The public Toilets are inspected by the contract cleaner daily and any faults reported to the HTC Office for either the Grounds Team, or if needed an external contractor to resolve. Monthly recorded checks are made to the buildings function and structure by the Grounds Team Manager and reported to the Town Clerk as required.	Building condition surveys have been carried out to ensure correct budgets are in place for any maintenance work required.
Cleaning of property and assets	1	2	2	Regular cleaning practices are in place with duties split amongst office cleaner, Grounds Team and regular additional contract cleaning staff for public toilet block. Cleaning records are made daily within the public toilets and office with date, specific area and who by. Rules and regulations for hiring the Community room, Council Chamber and the Podium are signed at	Independent audit and spot checks.

				booking to ensure the property is left in a clean state and users of the Community Room are instructed to take their own rubbish away with them. Office cleanliness is discussed as part of staff induction.	
Insurance	1	3	3	The Town Clerk is responsible for ensuring that adequate insurance provision is made, budgeted for and implemented. This forms part of the annual budgetary processes. An annual review is undertaken prior to the renewal date of all insurance arrangements in place. A three-year agreement for public liability insurance is normally agreed to ensure best value for money.	
Members of the public, staff or Cllrs injured at HTC office, event or on land owned or leased by the Council	3	2	6	Public and employers' liability insurance in place which covers Cllrs and volunteers at events. All council run events are subject to an event management plan. All those attending events to provide PLI. Risk assessments are carried out for all TC events. Play Area checks carried out by qualified officers on a weekly basis. RoSPA Play Safety inspection carried out annually. A comprehensive Health and safety management manual and employee guide is in place.	
Allotments	1	1	1	One person in the offices takes the lead with managing the allotments. Bi-Annual inspections are undertaken. Work undertaken under the guidance of the Allotment Act 1950. Allotment software is now in place.	
Saturday Market	2	2	4	Insurance – Administrative staff, and Assistant Town Clerk are required to ask for/gather client information including insurance as part of the booking process and in turn forms part of the terms and condition of hire. The Town Clerk is reminded to review Public Liability insurance annually and adjust cover to meet expected future demands before renewing.	

				A Market Manager is in place and is responsible for collecting the fees from the traders and ensuring the smooth running of the market.	
Cemetery	2	1	2	The Grounds team have a procedure in place for checking and inspecting memorials, grass cutting and hedges and remedial work undertaken where necessary as instructed by the Grounds Manager. The cemetery records are being digitalised and mapped electronically.	Work towards a cemetery management plan and green flag status. Once mapping is complete a search option will be put on the website. Consideration to using an external company for memorial inspections.
Planning and development	2	1	2	A Neighbourhood plan has been made for the parish and is currently under review.	
Car parks	1	1	1	Inspections are carried out monthly and any findings are reported and actioned as appropriate.	Investigate parking options and ringfence any income for maintenance.

SUBJECT	**Impact**	**Likelihood**	**Risk Rating**	**Controls in Place**	**Additional Controls required**
Emergencies					
Climate Emergency	2	1	2	The Environment and Leisure committee have adopted an environmental statement. The town council accepts it has control over its local estate but will lobby government for policy change (statutory) to enforce change on the public and businesses.	The Town Council could develop a climate emergency action plan.

National & International incidences such as death of monarch, war or pandemic	4	1	4	The Council will follow Government guidance.	
Fire	4	1	4	All mandatory checks are met and recorded. Staff have online training. Fire alarms are checked and serviced regularly. Other groups affected are briefed on procedures, with a recorded induction for hirers. Checks include fire alarm test, firefighting equipment check, fire doors and escape route checks. There are two appointed fire marshalls . Fire alarms are checked and serviced regularly by a competent engineer and all records of checks and servicing are kept. Procedures are regularly reviewed and legislation monitored for changes. Fire risk assessment is in place and renewed every five years or if the building significantly changes. Regular fire drills are also undertaken and recorded. Fire extinguishers in buildings and machinery are routinely inspected annually by a competent engineer.	Continue to monitor and check guidelines and advice regularly. Fire safety is an ongoing process which involves all staff members to be fire aware, annual updated training is essential to achieve this.

SUBJECT	**Impact**	**Likelihood**	**Risk Rating**	**Controls in Place**	**Additional Controls required**
Events & Engagement with the Community					
Entertainment and the arts - Failure to prepare budgets for uncontrollable risks	3	2	6	Internal and external events go through a standard planning process which is overseen by Full Council. Adequate insurance is in place as well as the usual H&S package which includes risk assessments of activities,	Review emergency planning protocols

such as weather, delayed acts, accidents, public				buildings and systems when planning events. Emergency plans also form part of the Town Councils standard planning process as well as reviewing of possible areas at risk and failure. Budgets form a part of that process and are discussed and set at the working group level with final approval by the Town Council. Each event is assessed on it's own merit as no event is the same although they are often variations of a theme.	
Safety	3	1	3	An Event Management Plan is prepared for each event and submitted to the event safety advisory group at Swindon Borough Council.	
Licenses	1	2	2	All correct licenses are obtained prior to any event, if a stall holder does not have the correct license or paperwork they are not permitted to trade. Highworth Town Council holds a premise license for the Market Square which is renewed annually.	
Waste management	1	1	1	Traders take their waste away with them when they leave the event. HTC holds a waste transfer license; this will be published on the website as required by the PG2025.	
Security	3	1	3	With attendance expected at over 500 at any one-time security is employed to assist with the event.	

SUBJECT	Impact	Likelihood	Risk Rating	Controls in Place	Additional Controls required
Staffing					
Incorrect grades for staff	2	1	2	Salary rates are based on the National Joint Council (NJC) for Local Government services Pay Scales and all changes are reported and approved by the staffing committee. Job descriptions are drawn up in consultation with staff and evaluated using the NALC/SLCC guidelines. Staff have an annual appraisal where concerns regarding grading can be brought.	LC grading to be published on website as per PG2025
Inadequate capacity to fulfil council objectives	2	2	4	The Town Clerk is responsible for the recruitment of staff which is reported to the staffing committee, the staffing committee is responsible for the appointment of a Town Clerk. Future objectives identified are executed following any need for recruitment. The Town Clerk monitors the staffing budgets and makes recommendations to council during the precept setting period.	
Inadequate training	1	2	2	Councillors are responsible for their own development and are sent training opportunities via NALC, SBC and other local training providers. Annual appraisals can identify staff training needs. NALC issue regular updates on legal topic notes.	
Payroll inaccurate	1	2	2	An interim audit would identify any errors in calculating payroll. Where payroll errors are made these are easily rectified. Tax and NI is calculated using the Inland Revenue automated system, likewise Pension contributions are	

				automatically calculated, the RFO carries out year-end checks in line with Wiltshire Pension Fund. Overtime is authorised by the manager and counter signed by the Town Clerk. This is provided with the payroll payments when bank approval is made. An external payroll provider is commissioned to process the payroll.	
HMRC Payments late/incorrect	1	1	1	An external company is contracted to process the payroll every month. Time sheets have to be submitted and signed by the line manager and Town Clerk. Payments are made via electronic payment. Monthly checks are made to the HMRC account to ensure no discrepancies.	
Allegations of bullying and/or harassment received from Cllrs, Officers or members of the public **(could also be noted in 'reputation')**	3	1	3	With regards an allegation against a Cllr. All Cllrs receive a copy of the Code of Conduct and Standing Orders when elected to office. Any complaints against Cllrs are reported to the monitoring officer. The Council has a dedicated Staffing Committee and a Grievance Procedure in place if the allegation concerns a member of staff. The council has an adopted anti bullying and harassment policy.	
Lone working	3	1	3	The council has an adopted a lone working policy. Office staff are required to sign in and out of the building.	
Recruitment	2	1	2	The council ensures the correct recruiting procedures are followed. Advice is sought from South West Councils if required.	
Poor performance	2	1	2	The council has a capability and performance improvement policy.	
Actions undertaken by staff	2	1	2	All staff are provided with the relevant training, reference books, access to assistance and legal advice required to undertake the role.	

Loss of key personnel	2	1	2	The Assistant Town Clerk is suitably qualified to cover short term for the Town Clerk.	

SUBJECT	Impact	Likelihood	Risk Rating	Controls in Place	Additional Controls required
Health & Safety					
COSHH	3	1	3	The council has adopted a comprehensive health and safety employee guide and management manual. COSHH products have a corresponding Safety Data Sheet, and new ones are obtained when new produces are produced.	
Use of grounds maintenance equipment such as lawn mower	3	2	6	The council has adopted a comprehensive health and safety employee guide and management manual. Training is provided as needed for us of equipment.	
Personal Injury	3	2	6	Regular checks of the building, fire & security. Contract with supplier to carry out electrical, fire, security checks of warning system and equipment. Any equipment/faults reported through appropriate channel. Fixing of any unsafe equipment/fault reporting. First Aid is recorded immediately including near misses, details of this can be found in the health and safety employee guide and management manual.	

SUBJECT	Impact	Likelihood	Risk Rating	Controls in Place	Additional Controls required
Reputation					
Adverse press coverage	2	2	4	Public and press welcome to attend council meetings. The council has adopted a social media policy. Regular updates on social media, website and Link magazine (which includes a mayoral column) to ensure residents are kept informed. The Clerk to agree any media prior to being released on Town Council website or social media. Good working relationship with local reporters.	
Lack of community engagement	2	2	4	The Council seeks ways to interact with the community via events such as Christmas Light Switch on, May Day, Saturday Market etc. Public consultations are held on a regular basis to include the public.	Young Peoples Council – getting younger people engaged Investigate youth council
Adverse relationship with Swindon Borough Council	2	2	4	Regular two-communication with local officers at neighbourhood level and with Borough Councillors. Issues raised with Borough Councillors and reported to Full Council. Representatives appointed to the SLCF and the Town Clerk and Chairman attend the quarterly leadership meeting.	
High quality service provision free from	3	2	6	Ensure that all conditions of the act as they affect service provision are met. Allocate responsibility to	

discrimination and accessible to all				ensure that standards/ongoing requirements are met. Carry out periodical review of service. Ensure disabled access remains a priority for all areas. As the council takes on more services, we need to be mindful of Equality Legislation. Equal Opportunities Policy in place.	

SUBJECT	**Impact**	**Likelihood**	**Risk Rating**	**Controls in Place**	**Additional Controls required**
Legal/ Code of Conduct					
Breach of standing orders	2	3	6	NALC model Standing Orders are adopted each year by the council and published on the website. Where it is thought that Standing Orders have been breached, external written advice is sought and presented. If the breach is proven, any decisions would be revisited.	
Members fail to behave in accordance with Code of Conduct	2	2	4	The Code of Conduct is adopted by the council at the Annual Council Meeting each year, members are provided with a copy. All Cllrs sign a declaration of acceptance of office. Any complaints are reported to the Monitoring Officer.	
Conflict of interest not declared or dealt with appropriately	1	1	1	Cllr induction pack (hard copies) provided to all new Cllrs (co-opted & elected). Clerk to report any concerns to monitoring officer. All members complete a declaration of interests form at the outset of the political term. 'Declarations of interest' is on every agenda which acts as a reminder, declaring an interest is the responsibility of individual Cllrs.	

Council meeting not quorate or not minuted properly	1	2	2	Attendance recorded as part of minute taking to evidence quorum. Where quorum is not achieved, the Clerk would declare the meeting could not take place. Draft minutes are circulated and once approved the paper copy is signed and retained as a legal record of the meeting. Minutes are published on Town Council website as required. Reason for apologies recorded as per standing orders, absence where apologies are not given are listed separately as absence.	
Agenda not issued/published correctly	1	1	1	Agendas for all Town Council full and committee meetings are published on the Town Council website, 4 notice boards across the town, and issued to members 5 clear days in advance. Agendas are agreed with the chair prior to publication. The Clerk is CILCA qualified to ensure correct legislation is followed.	
'Best value' principles and accountability	2	1	1	Specifications for works or supply of goods are drawn up by officers in consultation with relevant Council committees / working groups. Tenders, including those for Contracts for Services, are sought on the basis of specifications and contracts awarded on a 'value for money' basis. Financial Regulations in place.	
Declaration of gifts and hospitality	1	1	1	Cllr induction pack (hard copies) provided to all new Cllrs (co-opted & elected) Declarations of gifts and hospitality forms are available on the website and must be submitted to the monitoring officer at Swindon Borough Council, this is the responsibility of the councillor.	

Meeting	Full Council
Date	23rd June 2026
Report Title	Internal Audit Review Check List
Agenda Reference	14c
Author	Highworth Town Council

INTERNAL AUDIT REVIEW CHECKLIST – MEETING STANDARDS

Expected Standard	Evidence of Achievement	Yes or No
1. Scope of Internal Audit	Terms of reference for internal audit were (re)approved by F&GP 17th June 2025 Internal audit work takes into account both the Council's risk assessment and wider internal control arrangements. Internal audit work covers the Council's anti-fraud and corruption arrangements.	Yes
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations) Reports are made in own name to management. Internal audit does not have any other role within the council.	Yes
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes
4. Relationships	The responsible officer (Clerk and RFO) is consulted on the internal audit plan. (Evidence is on audit files) Respective responsibilities for officers and internal audit are defined in relation to internal control risk management and fraud and corruption matters (job descriptions and engagement letter) The responsibilities of council members are understood; training of members is carried out as necessary.	Yes
5. Audit planning and reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council on F&GP 17th June 2025 Internal audit has reported in accordance with the plan on F&GP 17th June 2025	Yes

INTERNAL AUDIT REVIEW CHECKLIST – CHARACTERISTICS OF EFFECTIVENESS

Characteristic of Effectiveness	Evidence of Achievement	Yes or No
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes
Understanding the whole organisation its needs and objectives.	The annual audit plan demonstrates how audit work will provide assurance for the Council's Annual Governance Statement.	Yes
Be seen as a catalyst for change	Internal audit supports the Council's work in delivering improved services for community.	Yes

Add value and assist the organisation in achieving its objectives	The Council makes positive responses to internal audit recommendations and follows up with action where this is called for.	Yes
Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new development in the services, risk management and corporate governance.	Yes
Be challenging	Internal audit focuses on the risks facing the Council Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the Council and the legal and corporate framework in which it operates.	Yes

Meeting	Full Council
Date	23rd June 2026
Report Title	Civility and Respect Pledge
Agenda Reference	16
Author	Highworth Town Council/NALC/SLCC

Definition of Civility and Respect

Civility means politeness and courtesy in behaviour, speech, and in the written word.

Examples of ways in which you can show respect are by listening and paying attention to others, having consideration for other people's feelings, following protocols and rules, showing appreciation and thanks, and being kind.

The National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC), and One Voice Wales (OVW), believe now is the time to put civility and respect at the top of the agenda and start a culture change for the local council sector.

By our council signing up to the civility and respect pledge we are demonstrating that our council is committed to treating Councillors, clerks, employees, members of the public, representatives of partner organisations, and volunteers, with civility and respect in their role.

Councillors are required to re-affirm the following statements:

Statement	**Tick to agree**
Our council has agreed that it will treat all Councillors, clerk and all employees, members of the public, representatives of partner organisations, and volunteers, with civility and respect in their role.	
Our council has put in place a training programme for Councillors and staff	
Our council has signed up to Code of Conduct for Councillors	
Our council has good governance arrangements in place including, staff contracts, and a dignity at work policy.	
Our council will commit to seeking professional help in the early stages should civility and respect issues arise.	
Our council will commit to calling out bullying and harassment when if and when it happens.	

Our council will continue to learn from best practice in the sector and aspire to being a role model/champion council e.g., via the Local Council Award Scheme	
Our council supports the continued lobbying for the change in legislation to support the Civility and Respect Pledge, including sanctions for elected members where appropriate.	

Meeting	Full Council
Date	23rd June 2026
Report Title	Market Report
Agenda Reference	18
Author	Market Manager/Assistant Town Clerk

Market Report – June 2026

Stalls

We have continued to see a welcome increase in the number of new casual stallholders attending the market in recent months:

- **Laguanegra Coffee Beans** – joined in January and has attended regularly since
- **Boglar Cakes** – joined in February and has attended on several occasions
- **Knits & Bob** – joined in February but has not returned since its initial attendance
- **Trainer Academy** – joined in February and has attended on several occasions
- **Le Petit Fourmil** – joined in May
- **Westlake Catering** – joined in May

The continued growth in casual stallholders is helping to increase the variety and appeal of the market, enhancing the visitor experience and supporting the market's ongoing development.

On a sad note, the Sweet Stall has advised that they will no longer be attending the market following the sudden passing of the stallholder's partner. A collection was organised among fellow traders, and a card and flowers were sent on behalf of the market stallholders to express our condolences and support during this difficult time.

Seeking Additional Stallholders

Despite ongoing efforts, we have not yet secured a meat stallholder. I believe this would be a valuable addition to the market and would further strengthen the range of products available to visitors.

Vehicles in the Market Square

There has been a noticeable increase in the number of vehicles being left in the Market Square. Historically, this has not presented a significant issue, as vehicles could generally be moved when required. However, we are now seeing more vehicles being left for extended periods, and in some instances, they have not been able to be relocated when necessary. It would be helpful if the Council could consider introducing measures to discourage long-term parking within the square.

Cable Covers

With the increase in casual stallholders, additional cable covers are now required. I would like to request the purchase of approximately six additional cable covers to ensure we continue to

maintain a safe environment for both traders and visitors. The estimated cost is approximately £100.

Love Your Market

The Love Your Market event was very well received, generating a great deal of positive feedback from both traders and visitors. I understand that several members of the public spoke with the Assistant Clerk on the day to express their support for holding a similar event monthly.

The live music helped create a vibrant atmosphere, while the full market and podium games proved particularly popular with families, contributing to a successful and enjoyable event for all attendees.

Thanks

I would also like to thank Councillor K. Saunders for continuing to organise the podium games on suitable weekends when weather conditions permit. These activities have been extremely popular with families, with many children enthusiastically taking part and helping to create a lively, welcoming, and community-focused market atmosphere.