

FINANCE & HUMAN RESOURCES COMMITTEE**12th November 2025 at 6.30pm in the Town Hall, Windmill Lane, Northam.**

Present: Cllrs Edwards, Hames, Himan, Hodson (Chair), Leather, Tait and Whittaker.

In attendance: Guy Langton (Town Clerk & RFO), one member of the public.

2511/422 To receive and approve apologies for absence, in accordance with Local Government Act 1972 s85(1)

All members were present.

2511/423 Chair's announcements

The Chair announced that the permanent Maintenance Operative post that had been advertised internally had, after a successful interview, been offered to Jack Lovegrove. His new contract would start on the 1st December 2025.

2511/424 To receive any dispensations and disclosable pecuniary or other interests

Members were reminded that all interests must be declared prior to the item being discussed.

2511/425 To agree the agenda as published.It was **resolved** to proceed with the agenda as published.

Proposed Cllr Hames, Seconded Cllr Whittaker (all in favour)

2511/426 To consider the minutes of the Finance meeting held on the 8th October 2025 as a true and correct recordIt was **resolved** to approve the minutes, with the following amendments:

The addition of Cllr Bach to the apologies, and

A correction to minute 2510/371 (To consider the Council's pension arrangements for its employees), to read: *It was resolved to put the matter before the Full Council for consideration, the Finance & HR recommended that no change was made to the Council's pension arrangements.*

Proposed: Cllr Leather, Seconded: Cllr Tait (majority in favour)

2511/427 Public Participation

The member of the public did not wish to address the committee.

2511/428 To receive an update on Action Points

The action points were noted as presented below.

Action		August 2025
1	Arrange DBS and Safeguarding training for deputy Welfare contacts for the tennis courts (Town Clerk and Parks & Buildings Manager).	The LTA has been contacted, DBS submitted to LTA, return awaiting. The Town Clerk had completed his training that day and the Parks & Buildings Manager had training scheduled for the end of November. ONGOING
2	Acoustic treatment of the Council Chamber	The building owner has approved the licence for the works. Panelling on order and installation date awaited. ONGOING
3	Explore recording solutions for Council meetings	The Town Clerk has met with one provider of this type of equipment and is arranging meetings with others. ONGOING
4	Internally advertise the FT position on the Council's maintenance team, with the detail as agreed.	One application received. Interview to be held week commencing 10 th November 2025. COMPLETE
5	IA's report 2024-26 – Complete comments against the recommendations and return to IA. Include consideration of the term for publicising the notification of completion of annual audit on a Full Council agenda.	Section completed and returned to IA. Included on the October 2025 agenda for Full Council. COMPLETE

Chair's initials

2511/429 To receive the Clerk's report
On 31st October 2025 the Council's balances were:

Hinkley & Rugby Building Society	£232,500	interest rate is 1.75%	holding account for general expenditure
Cambridge & Counties Bank (31-day)	£96,565.02	interest rate is 3.25%	Earmarked Reserves
Nationwide (Business 95-day saver)	£96,054.71	interest rate is 3.35%	General and Earmarked Reserves
Cambridge Building Society	£9,162.18	interest rate is 1.9%	Tennis Reserves
Coop Bank (current account)	£224,989.15	no interest	
Petty Cash	£60.31		
Total cash in hand (SCRIBE)	£ 659,331.37		
Less unrepresented payments	£50,009.35		
Plus unrepresented receipts	£299.20		
Adjusted balance	£609,621.22		

The unrepresented payments are as follows:

£25,000 bank transfer to H&R BS 30/10/2025

£25,000 bank transfer to H&R BS 31/10/2025

£9.35 is related to vouchers 860, 861, 862 & 863 which all have the correct dates on Scribe but weren't cashed until 3/11/25 (and were not on the statement dated 29/10/25 as they went through the account on 30th and 31st October).

The unrepresented receipts are as follows:

These receipts relate to vouchers 329, 333, 334, 335, 336, 337, 338 & 339 which all have the correct dates on Scribe but weren't cashed until 3/11/25 (and were not on the statement dated 29/10/25 as they went through the account on 30th and 31st October – 329 went through on 29th but AFTER the statement was issued).

The bank reconciliation was **signed** by the Proper Officer and the Chair.

Proposed: Cllr Leather, Seconded: Cllr Bach (all in favour)

Payments

Between 1st and 31st October 2025, the council made 147 payments totalling £43,193.56, detailed below. A full list of these is presented on the appended pages. There were 27 payments of £100 or more (exVAT), presented overleaf.

It was **resolved** to approve the list of payments.

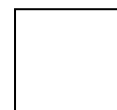
Proposed: Cllr Hodson, Seconded: Cllr Bach (all in favour).

Receipts: Between 1st and 31st October 2025, the Council received 132 payments, totalling £18,551.39 (including a VAT refund of £9,388.03).

Tennis courts:

The gross volume of sales in October 2025 was £165.00. After fees, the Council has received £153.85. Since 1st April 2025, the Council has received £5,290.70 for tennis court memberships and bookings.

Chair's initials



797	20.10.2025	£19,200.00	£0.00	£19,200.00	Salaries	Staff Costs	Salaries, HMRC and NEST	2509/296
841	23.10.2025	£6,932.07	£0.00	£6,932.07	HMRC PAYE	Staff Costs	Salaries, HMRC and NEST	
818	21.10.2025	£2,900.00	£580.00	£3,480.00	Survey	General Project Budget	Projects	2509/342
847	24.10.2025	£2,025.72	£0.00	£2,025.72	Pensions	Staff Costs	Salaries, HMRC and NEST	2510/372
826	21.10.2025	£1,359.00	£271.80	£1,630.80	Festoon & Festive Lighting	Environment & Maintenance	Festive & Festoon Lighting	2510/380
808	10.10.2025	£1,339.50	£0.00	£1,339.50	Training	Staff Costs	Training	
770	08.10.2025	£1,322.04	£0.00	£1,322.04	Insurance	Insurances	General	
809	10.10.2025	£815.50	£0.00	£815.50	Training	Staff Costs	Training	
765	06.10.2025	£705.60	£141.12	£846.72	Scribe Bookings Renewal	ICT	Scribe - Bookings	
764	06.10.2025	£574.00	£114.80	£688.80	Smart Access Entry Maintenance Contract	Tennis Courts	Gate Fees	
824	21.10.2025	£511.92	£102.39	£614.31	Council Machinery & Equipment	Council Machinery & Equipment	Truck Maintenance	
783	08.10.2025	£455.00	£91.00	£546.00	Cleaning CPT	CPT	Cleaning	
733	01.10.2025	£430.76	£0.00	£430.76	Room rental	Administration	Room Rental	
827	21.10.2025	£395.00	£79.00	£474.00	Audit Services	Administration	Audit & Data Protection	
782	08.10.2025	£375.00	£75.00	£450.00	Training	Staff Costs	Training	
759	06.10.2025	£284.70	£56.94	£341.64	IT contract	ICT	Cloudy IT	
801	14.10.2025	£209.65	£41.93	£251.58	Fuel	Council Machinery & Equipment	Fuel	
810	10.10.2025	£202.50	£40.50	£243.00	Electrical work	Northam Hall	Maintenance	
823	21.10.2025	£200.00	£40.00	£240.00	The Link	Community	Newsletters & Communication	2505/053
781	08.10.2025	£187.50	£37.50	£225.00	Refreshments	Community	Remembrance	
746	03.10.2025	£186.01	£0.00	£186.01	Photocopier lease	Administration	Photocopier Lease	
848	24.10.2025	£145.40	£29.08	£174.48	Refreshments	Twinning	Attendance at Other Events	
828	21.10.2025	£130.00	£26.00	£156.00	Alarm maintenance	Administration	Town Hall - Alarm	
798	16.10.2025	£117.72	£5.89	£123.61	Electricity Account	Northam Hall	Electric	
762	06.10.2025	£112.35	£22.47	£134.82	Payroll	Staff Costs	Payroll Processing Fees	
763	06.10.2025	£111.94	£22.39	£134.33	Copier Charges	Administration	Photocopier Fees	
780	08.10.2025	£102.96	£0.00	£102.96	Community Centre Water	Comm Centre Toilet	Water	
Totals		£41,331.84	£1,777.81	£43,109.65				

Chair's initials



Petty Cash:

A screen shot of the petty cash cashbook is presented (right) showing the items on which the Council has spent petty cash to 22nd September to 31st October 2025. The financial regulations seek to maintain a balance of £100 in Petty Cash and a further £40 has been withdrawn.

Petty Cash			2025-26	Name:	Northam TC Petty Cash										
Details					Income			Expenditure						Balance at start of FY	
Date	Trans action	Description	Ref	Scribe	Petty Cash Withdrawal	Carry forward	Total in	VAT	Events	Refresh ments	Maint enance	Office expenses	Total out	£	13.45
22.9.25	65	Refreshments	PC25-26.62	868			0.00			2.78			2.78	99.61	
24.9.25	66	Vehicle bulb	PC25-26.63	869			0.00	0.56			2.79		3.35	96.26	
25.9.25	67	Refreshments	PC25-26.64	870			0.00			4.45			4.45	91.81	
25.9.25	68	Refreshments	PC25-26.65	871			0.00	0.52		1.45		2.58	4.55	87.26	
1.10.25	69	Refreshments	PC25-26.66	872			0.00			1.39			1.39	85.87	
2.10.25	70	Refreshments	PC25-26.67	873			0.00			1.65			1.65	84.22	
6.10.25	71	Refreshments	PC25-26.68	874			0.00			1.45			1.45	82.77	
8.10.25	72	Tools	PC25-26.69	875			0.00	10.00			49.98		59.98	22.79	
8.10.25	73	Cash withdrawal	-	-	100.00		100.00						0.00	122.79	
15.10.25	74	Vehicle bulb	PC25-26.70	876			0.00	4.84			24.14		28.98	93.81	
15.10.25	75	Refreshments	PC25-26.71	877			0.00			1.65			1.65	92.16	
16.10.25	76	Refreshments	PC25-26.72	878			0.00			1.19			1.19	90.97	
20.10.25	77	Refreshments	PC25-26.73	879			0.00			1.20			1.20	89.77	
22.10.25	78	Refreshments	PC25-26.74	880			0.00			5.88			5.88	83.89	
22.10.25	79	Refreshments	PC25-26.75	881			0.00			1.80			1.80	82.09	
28.10.25	80	Batteries	PC25-26.76	882			0.00	0.73				3.62	4.35	77.74	
30.10.25	81	Tools	PC25-26.77	883			0.00	2.66			13.32		15.98	61.76	
30.10.25	82	Refreshments	PC25-26.78	884			0.00			1.45			1.45	60.31	

2511/430 To note the observations and responses following the first of the Internal Auditor's reports 2025-26

The Internal Auditor carried out the first audit of 2025-26 on 2nd October 2025. His report contained 16 observations, to which the Town Clerk had drafted a response, as appended to these minutes. The committee **resolved** to note the observations and approve the proposed responses, which would be presented to Full Council in December 2025.

Proposed: Cllr Leather, Seconded: Cllr Bach (majority in favour)

2511/431 To consider the draft Investment Strategy 2025 v0.1

It was **resolved** to recommend the draft strategy to Full Council for adoption.

Proposed: Cllr Leather, Seconded: Cllr Himan (majority in favour)

2511/432 To receive the Council's net budget position 1st April to 22nd October 2025 and consider the recommendations

The Net position at 22nd October was noted.

It was **resolved** to open two further bank accounts, one for the Mayor's charitable fundraising and one for the May Fair.

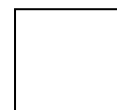
Proposed: Cllr Hodson, Seconded: Cllr Leather (majority in favour)

2511/433 To consider Council postage

It was **resolved** to continue leasing a franking machine at £59.34 per quarter (plus costs for postage and inks), to run for 72 months.

Proposed: Cllr Hodson, Seconded: Cllr Leather (majority in favour)

Chair's initials



2511/434 To consider arranging digger training for Council Maintenance staff

Cllr Hodson proposed that the Council train two members of staff to operate an A58 excavator, using Burrough Farm as the location of the training. This was seconded by Cllr Bach.

Cllr Whittaker proposed that the Council train one member of staff to operate an A58 excavator, using Burrough Farm as the location of the training. This was seconded by Cllr Hames.

Cllr Edwards proposed that the Council did not train staff to operate an A58 excavator, contracting any work to outside organisations. This was seconded by Cllr Tait.

The proposals, all having been seconded, were considered in the order made:

Cllr Hodson's proposal received a majority of against it. The proposal was defeated.

Cllr Whittaker's proposal received a majority of votes in favour of it. The proposal was passed.

Cllr Whittaker's proposal having been passed, there was no vote on Cllr Edwards proposal.

It was therefore **resolved** to train one member of staff to operate an A58 excavator, using Burrough Farm as the location of the training.

Proposed: Cllr Whittaker, Seconded: Cllr Hames (majority in favour)

*It was **resolved** to exclude members of the press and public, pursuant to the Public Bodies (Admission to Meetings) Act 1960.*

Proposed: Cllr Hodson, Seconded: Cllr Edwards (all in favour)

2511/435 To receive and sign the payroll information sheet for submission

It was **resolved** to approve the payroll submission sheet.

Proposed: Cllr Hodson, Seconded: Cllr Leather (all in favour)

The payroll information sheet was signed by the Chair.

Action point: submit the information.

*It was **resolved** to readmit members of the press and public, pursuant to the Public Bodies (Admission to Meetings) Act 1960.*

Proposed Cllr Hodson, Seconded: Cllr Whittaker (all in favour)

There being no further business the meeting closed at 8:40pm

Signed.....Dated.....

Chair's initials



733	01.10.2025	£430.76	£0.00	£430.76	Room rental	Administration	Room Rental
736	01.10.2025	£14.68	£0.00	£14.68	Stripe fees	Tennis Courts	Stripe Fees
737	01.10.2025	£0.50	£0.00	£0.50	Square fees	Administration	Bank Charges - Square Pay
738	02.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
739	02.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
740	02.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
741	02.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
742	02.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
743	02.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
744	02.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
745	02.10.2025	£0.63	£0.00	£0.63	Square fees	Administration	Bank Charges - Square Pay
746	03.10.2025	£186.01	£0.00	£186.01	Photocopier lease	Administration	Photocopier Lease
747	03.10.2025	£2.91	£0.58	£3.49	Bolt Covers	Parks & Recreation	Ridgeway Drive
748	03.10.2025	£48.94	£9.79	£58.73	Telephone system	ICT	Phones
749	03.10.2025	£1.19	£0.00	£1.19	Square fees	Administration	Bank Charges - Square Pay
750	03.10.2025	£0.22	£0.00	£0.22	Square fees	Administration	Bank Charges - Square Pay
751	03.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
752	03.10.2025	£0.27	£0.00	£0.27	Square fees	Administration	Bank Charges - Square Pay
753	03.10.2025	£0.19	£0.00	£0.19	Square fees	Administration	Bank Charges - Square Pay
754	03.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
755	03.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
756	04.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
757	04.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
758	04.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
759	06.10.2025	£284.70	£56.94	£341.64	IT contract	ICT	Cloudy IT
760	06.10.2025	£50.67	£0.00	£50.67	Expenses	Staff Costs	Expenses
761	06.10.2025	£12.42	£2.48	£14.90	Park Repairs	Parks & Recreation	Ridgeway Drive
762	06.10.2025	£112.35	£22.47	£134.82	Payroll	Staff Costs	Payroll Processing Fees
763	06.10.2025	£111.94	£22.39	£134.33	Copier Charges	Administration	Photocopier Fees
764	06.10.2025	£574.00	£114.80	£688.80	Smart Access Entry Maintenance Contract	Tennis Courts	Gate Fees

Chair's initials



765	06.10.2025	£705.60	£141.12	£846.72	Scribe Bookings Renewal	ICT	Scribe – Bookings
766	06.10.2025	£30.00	£6.00	£36.00	Training	Staff Costs	Training
767	06.10.2025	£30.00	£6.00	£36.00	Training	Staff Costs	Training
768	06.10.2025	£30.00	£6.00	£36.00	Training	Staff Costs	Training
769	06.10.2025	£30.00	£6.00	£36.00	Training	Staff Costs	Training
770	08.10.2025	£1,322.04	£0.00	£1,322.04	Insurance	Insurances	General
771	07.10.2025	£71.00	£0.00	£71.00	Licence (Section 171)	Environment & Maintenance	Christmas Trees
772	07.10.2025	£69.00	£0.00	£69.00	Mayor's Chains Bag	Members	Civic & General Expenses
773	07.10.2025	£0.94	£0.00	£0.94	Square fees	Administration	Bank Charges - Square Pay
774	07.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
775	07.10.2025	£0.27	£0.00	£0.27	Square fees	Administration	Bank Charges - Square Pay
776	08.10.2025	£21.36	£4.27	£25.63	Padlocks	Parks & Recreation	Ridgeway Drive
777	08.10.2025	£24.39	£4.88	£29.27	Padlocks	Environment & Maintenance	Bone Hill Memorial
778	08.10.2025	£28.17	£5.63	£33.80	Contra Roberts Cleaning	Administration	Town Hall - Cleaning
779	08.10.2025	£31.38	£6.28	£37.66	Equipment	Council Machinery & Equipment	Tools & Equipment
780	08.10.2025	£102.96	£0.00	£102.96	Community Centre Water	Comm Centre Toilet	Water
781	08.10.2025	£187.50	£37.50	£225.00	Refreshments	Community	Remembrance
782	08.10.2025	£375.00	£75.00	£450.00	Training	Staff Costs	Training
783	08.10.2025	£455.00	£91.00	£546.00	Cleaning CPT	CPT	Cleaning
784	08.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
785	08.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
786	08.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay
787	08.10.2025	£0.94	£0.00	£0.94	Square fees	Administration	Bank Charges - Square Pay
788	09.10.2025	£4.17	£0.83	£5.00	Mobile Phone - TT	ICT	Mobile Phones
789	09.10.2025	£5.00	£1.00	£6.00	Mobile Phone - IR	ICT	Mobile Phones
790	09.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
791	09.10.2025	£0.27	£0.00	£0.27	Square fees	Administration	Bank Charges - Square Pay
792	09.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
793	09.10.2025	£3.80	£0.00	£3.80	Square fees	Administration	Bank Charges - Square Pay
794	09.10.2025	£0.30	£0.00	£0.30	Square fees	Administration	Bank Charges - Square Pay

Chair's initials



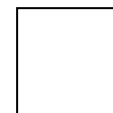
795	10.10.2025	£27.50	£1.38	£28.88	Electricity - Pavilion	Pavilion & CPT	Electric	
796	20.10.2025	£1.69	£0.00	£1.69	Square fees	Administration	Bank Charges - Square Pay	
797	20.10.2025	£19,200.00	£0.00	£19,200.00	Salaries	Staff Costs	Salaries, HMRC and NEST	2509/296
798	16.10.2025	£117.72	£5.89	£123.61	Electricity Account	Northam Hall	Electric	
798	16.10.2025	-£16.30	£0.00	-£16.30	Electricity Account	Northam Hall	Electric	
799	15.10.2025	£86.50	£0.00	£86.50	Water bill	Northam Hall	Water	
800	15.10.2025	£28.50	£0.00	£28.50	Water bill	Pavilion & CPT	Water	
801	14.10.2025	£209.65	£41.93	£251.58	Fuel	Council Machinery & Equipment	Fuel	
802	13.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay	
803	13.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay	
804	13.10.2025	£0.94	£0.00	£0.94	Square fees	Administration	Bank Charges - Square Pay	
805	13.10.2025	£13.37	£0.67	£14.04	Gas Account	Northam Hall	Gas	
806	10.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay	
807	14.10.2025	£60.00	£12.00	£72.00	Fire Extinguishers	Council Machinery & Equipment	Tools & Equipment	
808	10.10.2025	£1,339.50	£0.00	£1,339.50	Training	Staff Costs	Training	
809	10.10.2025	£815.50	£0.00	£815.50	Training	Staff Costs	Training	
810	10.10.2025	£202.50	£40.50	£243.00	Electrical work	Northam Hall	Maintenance	
811	10.10.2025	£99.17	£19.83	£119.00	Stationery	Administration	Stationery	
812	10.10.2025	£52.29	£0.00	£52.29	Expenses	Staff Costs	Expenses	
812	10.10.2025	£2.96	£0.59	£3.55	Expenses	Staff Costs	Expenses	
813	10.10.2025	£29.70	£0.00	£29.70	Expenses	Staff Costs	Expenses	
814	10.10.2025	£2.42	£0.48	£2.90	Expenses	Members	Travel Expenses	
815	10.10.2025	£49.26	£9.85	£59.11	Weedkiller	Environment & Maintenance	War Memorials	
816	10.10.2025	£17.42	£3.49	£20.91	PPE & Workwear	Council Machinery & Equipment	PPE & Workwear	
817	21.10.2025	£38.95	£7.79	£46.74	Internet	ICT	Internet (Offices)	
818	21.10.2025	£2,900.00	£580.00	£3,480.00	Survey	General Project Budget	Projects	2509/342
819	21.10.2025	£40.60	£8.12	£48.72	PPE & Workwear	Council Machinery & Equipment	PPE & Workwear	
820	21.10.2025	£55.80	£0.00	£55.80	Expenses	Staff Costs	Expenses	
821	21.10.2025	£29.06	£5.81	£34.87	Fastfix Paving Joint Compound	Environment & Maintenance	War Memorials	
822	21.10.2025	£19.99	£4.00	£23.99	Council Machinery & Equipment	Council Machinery & Equipment	Tools & Equipment	

Chair's initials



823	21.10.2025	£200.00	£40.00	£240.00	The Link	Community	Newsletters & Communication	2505/053
824	21.10.2025	£511.92	£102.39	£614.31	Council Machinery & Equipment	Council Machinery & Equipment	Truck Maintenance	
825	21.10.2025	£73.82	£14.76	£88.58	Strimmer Repair	Council Machinery & Equipment	Machinery Maintenance	
826	21.10.2025	£1,359.00	£271.80	£1,630.80	Festoon & Festive Lighting	Environment & Maintenance	Festive & Festoon Lighting	2510/380
827	21.10.2025	£395.00	£79.00	£474.00	Audit Services	Administration	Audit & Data Protection	
828	21.10.2025	£130.00	£26.00	£156.00	Alarm maintenance	Administration	Town Hall - Alarm	
829	20.10.2025	£3.03	£0.61	£3.64	Stickers	CPT	Maintenance	
830	20.10.2025	£25.00	£5.00	£30.00	Training	Tennis Courts	Safeguarding	
831	21.10.2025	£9.86	£1.97	£11.83	Sealant & Adhesive	Environment & Maintenance	Bone Hill Memorial	
832	21.10.2025	£36.48	£7.30	£43.78	Footpath work	Environment & Maintenance	Footpaths	
833	21.10.2025	£75.59	£0.00	£75.59	Salaries	Staff Costs	Salaries, HMRC and NEST	
834	21.10.2025	£59.94	£11.99	£71.93	Sink	Administration	Town Hall - Maintenance	
835	21.10.2025	£4.17	£0.83	£5.00	Mobile Phone - GL	ICT	Mobile Phones	
836	21.10.2025	£0.67	£0.00	£0.67	Square fees	Administration	Bank Charges - Square Pay	
837	22.10.2025	£9.65	£1.93	£11.58	Flags	Administration	Office Equipment	
838	22.10.2025	£14.16	£2.83	£16.99	Stickers	Administration	Stationery	
839	22.10.2025	£44.98	£9.00	£53.98	Signs	Community	Remembrance	
840	22.10.2025	£1.19	£0.00	£1.19	Square fees	Administration	Bank Charges - Square Pay	
841	23.10.2025	£6,932.07	£0.00	£6,932.07	HMRC PAYE	Staff Costs	Salaries, HMRC and NEST	
842	23.10.2025	£20.75	£0.00	£20.75	Postages	Administration	Postages	2509/294
843	23.10.2025	£49.50	£0.00	£49.50	DBS Fee	Tennis Courts	Tennis Admin	
843	23.10.2025	£11.04	£2.21	£13.25	DBS Fee	Tennis Courts	Tennis Admin	
843	23.10.2025	£6.80	£1.36	£8.16	DBS Fee	Tennis Courts	Tennis Admin	
844	23.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay	
845	24.10.2025	£6.25	£1.25	£7.50	Mobile Phone	ICT	Mobile Phones	
846	25.10.2025	£2.08	£0.00	£2.08	Square fees	Administration	Bank Charges - Square Pay	
847	24.10.2025	£2,025.72	£0.00	£2,025.72	Pensions	Staff Costs	Salaries, HMRC and NEST	2510/372
848	24.10.2025	£145.40	£29.08	£174.48	Refreshments	Twinning	Attendance at Other Events	
849	24.10.2025	£38.02	£7.60	£45.62	Fastfix Paving Joint Compound	Environment & Maintenance	War Memorials	
850	24.10.2025	£30.00	£0.00	£30.00	Eye Test	Council Machinery & Equipment	PPE & Workwear	

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851	24.10.2025	£7.70	£0.00	£7.70	Cleaning Northam Hall	Northam Hall	Cleaning
851	24.10.2025	£1.31	£0.26	£1.57	Cleaning Northam Hall	Northam Hall	Cleaning
852	27.10.2025	£4.17	£0.83	£5.00	Mobile Phone - RG	ICT	Mobile Phones
853	27.10.2025	£4.17	£0.83	£5.00	Mobile Phone - TA	ICT	Mobile Phones
854	27.10.2025	£27.99	£5.60	£33.59	Signs	Parks & Recreation	Westward Ho! Park
855	28.10.2025	£4.17	£0.83	£5.00	Mobile Phone - JL	ICT	Mobile Phones
856	29.10.2025	£2.15	£0.00	£2.15	Square fees	Administration	Bank Charges - Square Pay
857	29.10.2025	£1.50	£0.00	£1.50	Square fees	Administration	Bank Charges - Square Pay
858	29.10.2025	£2.13	£0.00	£2.13	Square fees	Administration	Bank Charges - Square Pay
859	29.10.2025	£5.18	£1.04	£6.22	Stationery	Administration	Stationery
860	30.10.2025	£4.17	£0.83	£5.00	Mobile Phone - CW	ICT	Mobile Phones
861	30.10.2025	£2.00	£0.00	£2.00	Square fees	Administration	Bank Charges - Square Pay
862	30.10.2025	£2.00	£0.00	£2.00	Square fees	Administration	Bank Charges - Square Pay
863	31.10.2025	£0.35	£0.00	£0.35	Square fees	Administration	Bank Charges - Square Pay
872	01.10.2025	£1.39	£0.00	£1.39	Refreshments	Administration	Refreshments
873	02.10.2025	£1.65	£0.00	£1.65	Refreshments	Administration	Refreshments
874	06.10.2025	£1.45	£0.00	£1.45	Refreshments	Administration	Refreshments
875	08.10.2025	£49.98	£10.00	£59.98	Tools	Council Machinery & Equipment	Tools & Equipment
876	15.10.2025	£24.14	£4.84	£28.98	vehicle parts	Council Machinery & Equipment	Tools & Equipment
877	15.10.2025	£1.65	£0.00	£1.65	Refreshments	Administration	Refreshments
878	16.10.2025	£1.19	£0.00	£1.19	Refreshments	Administration	Refreshments
879	20.10.2025	£1.20	£0.00	£1.20	Refreshments	Administration	Refreshments
880	22.10.2025	£5.88	£0.00	£5.88	Refreshments	Administration	Refreshments
881	22.10.2025	£1.80	£0.00	£1.80	Refreshments	Administration	Refreshments
882	28.10.2025	£3.62	£0.73	£4.35	Stationery	Administration	Stationery
883	30.10.2025	£13.32	£2.66	£15.98	Tools	Council Machinery & Equipment	Tools & Equipment
884	30.10.2025	£1.45	£0.00	£1.45	Refreshments	Administration	Refreshments
Total		£43,193.56	£2,008.65	£45,202.21			

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Visit 1 Internal Audit Observations

Date considered by Council _____

Minute Reference

A **Appropriate accounting records have been properly kept throughout the financial year.**

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Have Minutes been signed in accordance with the requirements of Schedule 12-paragraph 41 (2) the Local Government Act 1972 (this requires each page to be initialled and the final page signed)	Yes	<p><i>It was noted that the Minutes of 25th June 2025 were not available on the Council's website, and a signed copy of these Minutes was not available at the Council's office. The Minutes of the July Council meeting record Council approval of the June Minutes and the signing of these Minutes by the Mayor.</i></p> <p><i>The Minutes of May, June and July all refer to the meetings as "the 'Annual Meeting of the Council'. The Annual meeting of the Council was in May.</i></p>	<p>The Council to note that a copy of the signed Minutes of the meeting of June 2025 are not currently available. Council to attempt to locate the missing Minutes and, if this is not possible, arrange to replacement set of Minutes, a copy of which should be provided to the Internal Auditor.</p> <p>The Council to formally note that the Annual Meeting of the Council was in May and that June and July Minutes are incorrect in this regard.</p>	High	To be included on the Full Council agenda November 2025.

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

B

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Have valid VAT invoices been obtained to support reclaim of VAT?	Yes	<p><i>It was noted that an invoice for £19,494.55 for the purchase of a new vehicle was incorrectly addressed to 'North Devon Town Council'.</i></p> <p><i>A corrected invoice was obtained during the Internal Audit visit.</i></p>	Council to note.	Low	To be formally noted at the Finance an HR meeting December 2025.
2	Is the tender level in Financial Regulations and Standing Orders set at the same level?	No	<p><i>It was noted that the tender threshold set out in the Councils Financial Regulations/Standing Order does not agree.</i></p>	The Council to review the tender threshold in its Financial Regulations and Standing Orders and ensure that they are set at the same level.	High	The Financial Regulations and Standing Orders, along with procurement are to be reviewed for consistency before the end of the 2025/26 year.
3	Have tenders been obtained as set out in Financial Regulations?	No	<p><i>It is not clear that the Council properly considered the tender requirements of its Standing Orders and Financial Regulations when approving the purchase of vehicles.</i></p>	The Council to review the procurement arrangements for the vehicles and confirm compliance with its Financial Regulations and Standing Orders, if appropriate the Council to formally Minute its approval of the tender arrangements made outside of the requirements of Financial Regulations. In future the Council to ensure that it complies with the requirements of the Regulations.	High	<p>The Council's Financial Regulations in relation to procuring specialist services state:</p> <p>5.12.The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:</p> <p>i.specialist services, such as legal professionals acting in disputes;</p> <p>ii.repairs to, or parts for, existing machinery or equipment;</p> <p>iii.works, goods or services that constitute an extension of an existing contract;</p> <p>iv.goods or services that are only available from one supplier or are sold at a fixed price.</p> <p>5.13.When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.</p> <p>The F&HR meeting in Feb 2025 resolved to procure an electric vehicle, which was resolved at the Full Council in the same month. The reasons for not obtaining competitive quotes were not minuted.</p>

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

D

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Reserves have been subject to review by Council as part of the budget setting process (S42A Local Government Finance Act 1992).	Yes	<p><i>It was noted that the budget spreadsheet states total reserves projected for March 2025 was £243,740, however the actual total reserve balance as at 31st March 2025 was £335,281, a difference of £91,541.</i></p>	<p>The Council to note that the March 31st total reserves balance was significantly higher than forecast at the time the budget was set.</p> <p>The Council to specifically review the level of its reserves when preparing the budget for 2026/27 and ensure that the level of reserves is adequate and not excessive.</p>	Medium	<p>The Council has earmarked reserves, agreed as part of the budget for 2025/26, a copy of which has been provided to the Internal Auditor. The SAPP Practitioner's Guide 2025 recommends that</p> <p>'The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves'.</p> <p>A General Reserve Policy, expecting the Council to hold equivalent of three months expenditure, will be drafted for adoption before the end of the 2025/26 year, including the identified difference in the General Reserve, bring that up to c£131,750.</p>
2	Level of Reserves were appropriate, their purpose is identified	No	<p><i>At present the Council does not use the SCRIBE system to monitor the level of earmarked reserves and expenditure against these reserves.</i></p>	A detailed listing of Earmarked Reserves to be provided to the Internal Auditor.	Medium	<p>This policy will have due regard to the SAPP Pratictioner's Guide section 5, an extract of which is copied below. (The full Guide has been made available to members.)</p>

General reserves (SAPPP Practitioner's Guide - extract).

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. 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 and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

Note: The Town Council's operating budget for 2025/26 is £697,497. The advised General Reserve would therefore be £174,374.25. The Council's budget identifies £40,000, or 23% of the recommended level, to include the funds unbudgetted, the General Reserve would increase to c£131,750, 75% of the recommended level.

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3	Regular budget reports have been presented to council and there is evidence that corrective actions have been taken as a result of review	No	<i>From a review of Minutes it was not possible to verify that the Council has regularly reviewed progress against budget.</i>	The Council should ensure that progress against budget is subject to regular review during the year (at least quarterly), either through meetings of Full Council or a nominated Committee.	High	A process of quarterly reviews of the Council's net budget position is to be implemented to ensure income and expenditure align with budgetted expectations, which will be presented to the F&HR committee.
4	Any significant variations from budget have been subject to review by Council?	No	<i>See above</i>	See above	High	
5	Does the budget recorded in the Councils accounting system agree to the budget set by Council?	No	<i>It was not possible during the audit visit to agree the budget values recorded in the SCRIBE system with the budget approved by Council.</i>	Council to review the budget recorded in the Councils accounting system to ensure that it agrees to the budget approved.	High	The budget approved has been loaded to the Council's accounting system. The cost centres/cost codes were amended for 2025/26 and carry-over will be identified in future years.
6	Council has returned to IAC completed Internal Audit Observations spreadsheets from prior audit(s)	No	<i>The Council has not provided its response to the Internal Audit Observations from the previous audit and returned it to IAC.</i>	Council to provide its comments on the previous Internal Audit Observations.	Medium	The comments were returned to IAC after the F&HR meeting in October 2025.

E *Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Has the Investment Strategy been subject to annual review?	No	<i>The Investment Strategy has not been subject to annual review</i>	Council to ensure that its Investment Strategy is subject to annual review (this could be carried out as part of the budget process)	High	To be reviewed in November 2025.

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.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Members Allowances have been set in accordance with Members Allowances Regulations 2003.	No	<i>Council Minutes of 7th May 2025 record Council approval of an increase in Members Allowances. It is not clear from the Minutes that the Council had regard "to the recommendations which have been made in respect of it by a parish remuneration panel" when setting the allowance.</i> <i>It is also not clear that the Council has complied with regular 25 (6) of the Members Allowance Regulations in relation to the publication of the allowances payable.</i>	The Council to review the requirements of the Members Allowances Regulations and ensure that it sets its allowances in accordance with the Regulations. A copy of the relevant sections of the regulations has been provided to the Clerk.	High	The 2003 Regulations require a Parish Council that pays its members an allowance to seek the advice of a specially convene Parish Remuneration Panel. The Town Clerk has sought the advice of the District Council in reagrds to the establishing of such a panel.

I *Periodic bank account reconciliations were properly carried out during the year.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Bank reconciliations, and supporting bank statements, have been signed and dated as evidence of independent review (Interim)	No	<i>The practice at the Council is that the bank reconciliation statement if prepared and subject to independent review and signed. The supporting bank statements are not however subject to review and signature.</i>	Bank reconciliations which have been subject to review should be signed and dated as evidence of this review.	Medium	Recommendation: The Chair, Vice-Chair, Mayor or Deputy Mayor sign the bank statements as presented with the reconciliation. This does not have to be done at a formal meeting.

M *The authority, during the previous year (2024/25) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Council Minutes record the dates set for the Exercise of Public Rights	No	<i>Council Minutes do not record the dates set for the Exercise of Public Rights.</i>	In future the Council to ensure that the date set for the Period of Exercise of Public Rights is recorded in Council Minutes as this is acceptable as audit evidence that the Council has complied with its statutory obligations if the Notice should not be retained on the Council website.	High	The period for public rights will be minuted when the AGAR for 2025/26 is approved.

O *(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has submitted necessary Charities Commission returns	Yes	<i>The Council has filed previous returns to the Charities Commission. The latest return, for 2024/24 is pending as at the date of the Interim Internal Audit.</i>	Council, as Trustee, to note that the Charities Commission return for 2024/25 is due to be filed with the Charities Commission by 31st January 2026.	Medium	The returns will be presented to Council in December 2025 or January 2026 to ensure submission is timely.
2	Charity accounts have been subject to Independent Examination or Audit as required by legislation.	Yes	<i>The Council, as Trustee, has ensured that the Independent Examination of the Burrows Charity has been carried out. As at the date of the Interim Internal Audit the Independent Examination of the charities accounts for 2024/25 was still outstanding.</i>	Council to note that the 2024/25 Independent Examination of the Burrows Charity is currently pending. This needs to be carried out and filed with the Charities Commission by 31st January 2026 (10 months after the end of the financial year)..	Medium	The accounts are to be prepared in November 2025.

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