

**KNARESBOROUGH TOWN COUNCIL (KTC)**

A Pulman  
Clerk of the Council

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10 June 2025

To: **The Town Mayor and Members of Knaresborough Town Council**

Dear Councillors:

I hereby summon you to the ordinary meeting of **KNARESBOROUGH TOWN COUNCIL** to be held in the **Chamber, Knaresborough House** on:

**Monday 16 June 2025**

**7:00pm**

Please see the Agenda for the meeting below:

Yours faithfully

*A Pulman*

A Pulman  
Clerk of the Council

Any queries regarding this agenda should be addressed to the Clerk at  
[clerk@knaresboroughtowncouncil.gov.uk](mailto:clerk@knaresboroughtowncouncil.gov.uk)

## **COUNCIL AGENDA – Monday 16 June 2025**

**1. To receive Apologies and consider approval** of the reasons for inability to attend the meeting.

**2. To receive declarations of disclosable pecuniary interest** (not previously declared) on any matters of business and to consider any written requests for **dispensation**.

### **3. KTC Public Speaking Session**

Any member of the public who wishes to speak about an item on this agenda, or any topic they wish to bring to council's attention, does not need to give notice but priority will be given to those who have given prior notice to the Clerk – *please see contact details on the front of this agenda*.

**3a** North Yorkshire Councillors to give verbal updating report on unitary authority matters.

**4. To consider** and, if thought fit, **approve** as a correct record, **the Minutes** of the Council Meetings held on:

**4.1 Monday 12 May 2025** (ca)

**4.2 Monday 19 May 2025** (extraordinary) (ca)

**4.3 Thursday 22 May 2025** (Annual Meeting of the Town Council) (ca)

### **5. Business Remaining**

None for this meeting

### **6. Reports/Information from the Clerk**

**6.1 To approve** the finance figures for March 2025 **and note** the checks by the nominated councillor against the bank statement are up to date (ca)

**6.2 To approve** the amended Asset register (ca)

**6.3 To consider** the detailed Year End Internal Audit Report and its recommendations numbered 1 to 6 (ca)

**6.4 To consider** the **Annual Internal Audit Report 2024/25** (ca)

**6.5 To complete** the **Annual Governance Statement 2024/25** points 1 – 9 (ca)

**6.6 To consider** the **Accounting Statements 2024/25** (ca)

**6.7 To consider re-appointing** Internal Audit Yorkshire for the financial year ending 31 March 2026.

**6.8 To review and adopt** the following policies:

- i) Sexual and General Harassment Policy and Procedure (for employment) (ca)
- ii) Dignity at Work Policy (ca)

## **7. Correspondence**

**7.1 To consider a response** to an email received from a resident regarding the Supreme Court judgment ruling made on the 16 April 2025 relating to the interpretation of the protected characteristic of sex in the Equality Act 2010 (ca)

## **8. Reports from Committees and Working Groups**

**8.1 To Receive and Note** the Minutes of the KTC Planning Committee meetings held on 12 May (report format – meeting inquorate) and 02 June 2025 (see KTC website for details)

## **9. Motions from Council Members**

### **9.1 Cllr Hannah Gostlow (as KTC representative from Community Centre Committee)**

“That KTC sources appropriate signage for the Stockwell Community Centre car park indicating that the car park is for users of the centre only and that the speed limit is 5mph. once sourced, the Clerk is given delegated authority to purchase the signage and arrange for installation”.

### **9.2 Cllr Shan Oakes**

‘North Yorkshire Council has announced a ‘Call for sites’. The announcement states that:

“Sites can be put forward for any use or designation and this can include, but is not limited to, housing, employment and commercial development, retail and leisure, renewable energy generation and biodiversity or other environmental enhancement schemes.”

The consultation will run **until midnight on Tuesday 15 July 2025**

National discussions around planned legislation suggest that the environmental protections in existing policies may be overridden. For example, land has been acquired by a housing developer within the greenbelt, presumably in the expectation that restrictions to housing may soon be removed.

In previous years, KTC has committed time and expenditure making clear its views in the Neighbourhood Plan. Therefore, the Council should consider responding to the call for sites by reaffirming the relevant sites in the Neighbourhood Development Plan for protection from environmental damage’.

## **10. Information Exchange**

**Note:** Members of the public and press are invited to attend the meeting as observers. Only Town Councillors are entitled to vote. A list of Councillors is available on the website or notice board at Knaresborough House. Agenda papers may be viewed on the website or purchased at the Town Clerk's office.

## **A copy of the agenda in larger print is available on request.**

Following the Local Government Audit and Accountability Act 2014 the right to record, film and to broadcast meetings of the Council, Committees and Sub Committees is established but anyone wishing to do so should advise the Clerk or Chair of the Council to ensure compliance with KTC's adopted policy to effectively and lawfully manage this activity.

### **Emergency Procedures for Meetings – Fire**

Details on fire evacuation procedures are displayed in the Council Chamber. Members and visitors are to familiarise themselves with these and the location of fire exits, in the building.



**MINUTES OF THE ANNUAL MEETING OF  
KNARESBOROUGH TOWN COUNCIL  
HELD AT KNARESBOROUGH HOUSE ON THURSDAY 22 MAY 2025**

**PRESENT:** The Town Mayor (M Longhurst) in the Chair

**Councillors:** J Batt, A Bell, D Goode, H Gostlow, K Lacey, J Pickard, M Walker and H Westmancoat

**Staff:** The Clerk, Deputy Clerk and Community Projects Officer

**AM25/001    ITEM 1 – ELECTION OF TOWN MAYOR 2025/2026**

1.1 The Town Mayor (M Longhurst) asked for nominations for the election of Mayor for the ensuing year.

Councillor Andy Bell proposed, and Councillor Hannah Gostlow seconded, and it was

**RESOLVED:** Councillor Helen Westmancoat be elected Town Mayor for the ensuing year 2025/26.

**AM25/002    ITEM 2 – APOLOGIES FOR INABILITY TO ATTEND THE MEETING**

Apologies and reasons for absence were received and accepted from Councillors K Davies, M Flood and S Oakes.

**AM25/003    ITEM 3 – WELCOME BY THE RETIRING MAYOR –  
Councillor M Longhurst: REPORT ON THE MAYORAL YEAR 2024/25  
and presentation of awards**

Councillor Longhurst, the outgoing Mayor, welcomed all present and thanked guests for attending such a special occasion, giving her the opportunity to say her goodbyes and to welcome the incoming Mayor, Councillor Helen Westmancoat.

She went on to say that it had been an honour and a privilege to be mayor and that she had enjoyed visiting many new places, such as Bebra in Germany for Town Twinning celebrations. She had met people of all age groups ranging from the children at a local primary school to the senior citizens at the Friendship and Leisure Centre.

She went on to recall taking part in many events, with perhaps the most special one being the celebration of the 80<sup>th</sup> anniversary of VE day as this had special personal memories for her family.

She mentioned that during her year the most important development for her personally was the opportunity to set up the Mayor of Knaresborough's Town Guides programme which will provide free walking tours for the town. She explained that as a qualified history teacher, and Chair of the Association of Yorkshire Blue Badge Guides, she had

long desired to promote what she felt to be the unsung history and heritage of the town. She also wanted to welcome newcomers to the town and give support to local businesses and the market. She was grateful that her fellow councillors had been good enough to vote in favour of the project, that the Clerks had supported her with advice (and a lot of extra hard work) and her husband and Consort had also been very supportive. She spoke about Knaresborough's reputation for its community spirit and that she had felt humbled to note the goodwill shown by local people and organisations which had provided lectures, tours, and visits for the guides whilst in training. She encouraged all to take part in one of the new free tours which will start at 11.00 a.m. on Wednesdays and Saturdays and last approximately one hour.

As one of her main fund raisers, Margy had organised a Medieval Family Fun Day, and she presented imitation cheques totalling £1155 to her charities for the year – Knaresborough Museum Association and The Chapel of our Lady of the Crag.

She again thanked all for their support in her mayoral year and went on to present some 'well-deserved' awards as follows:

1. The Environmental Cup was presented to Knaresborough Forest Park in recognition of their efforts to provide a nature reserve and a place for local people to visit and enjoy.
2. The Community Cup was presented to Knaresborough Museum Association for their hard work in building up a community museum over the years.
3. There were Mayoral Award Certificates for Andrew and Christine Willoughby in recognition of their constant work in supporting town council events and also to Craft and Social for their support in providing 'paddles' for the Tour Guides and a silhouette for VE Day 80.
4. She referred to several Special Arts Awards which had also been given out, funded by a donation received by town council in recognition of the help provided by the Clerk whilst they were filming in the town in January.

#### **AM25/004    ITEM 4 – Invest the Incoming Mayor**

The outgoing Mayor, Councillor Margy Longhurst, invested Councillor Helen Westmancoat with the Chain of Office.

The new Town Mayor, Councillor Helen Westmancoat, took the Chair henceforth.

#### **AM25/005    ITEM 5 - Town Mayor's Declaration of Acceptance of Office and appointment of Deputy Town Mayor**

**5.1** Councillor Helen Westmancoat read out and signed the declaration of acceptance of office of Town Mayor.

**5.2** The Mayor gave a vote of thanks to the outgoing Mayor and thanked Members for her appointment.

**5.3** The Mayor announced that her Consort is to be Mr John Westmancoat and the retiring Consort, Mr Richard Hassall, invested the new Consort with the Chain of Office.

**5.4** The Town Mayor (Councillor Helen Westmancoat) proposed, and Councillor Hannah Gostlow seconded, and it was

**RESOLVED:** That Councillor Andy Bell is Deputy Mayor for the year 2025/2026.

**AM25/006    ITEM 6 – To receive communications from the Town Mayor, including:**

The Mayor's Chaplain for the Civic Year 2025/26 – Father Gerard Kearney  
Mayor's Charities for the Civic Year 2025/26 – Knaresborough Youth Council and  
Scriven Scout Group  
Date of Civic Service – to be advised

Members of the Council and invited guests then processed to the Committee Room to be received by the mayoral party.

**PRESENT:**

<b>Chair:</b>	The Mayor - Councillor Margy Longhurst
<b>Councillors:</b>	A Bell, H Gostlow, K Lacey, S Oakes, J Pickard, M Walker and H Westmancoat
<b>Staff Present:</b>	The Clerk
<b>Late Arrivals:</b>	None
<b>Early Departures:</b>	None

**RESOLVED:** To receive apologies and approve reasons for inability to attend from Councillors J Batt, M Flood, K Davies and D Goode.

Councillors Gostlow and Walker declared they are North Yorkshire Councillors.

**25/226 ITEM 4 – Confidential Session**

**RESOLVED:** That in view of the confidential nature of the business to be transacted re ITEM 4.1 pertaining to commercially sensitive information, the item be dealt with in private session and, subject to the provisions of Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 (as amended), the meeting be not open to members of the public and press.

**4.1 To consider** the approval of the business case relating to the possible transfer of the Wednesday Market from North Yorkshire Council.

Councillors discussed the document received from the consultant and praised the work done. Councillor Gostlow summarised the discussions held earlier by the Market working group and outlined its recommendations.

**RESOLVED:** 'That Knaresborough Town Council (KTC) agrees to formally submit the Business Case to North Yorkshire Council to facilitate the proposed transfer of Knaresborough's Chartered Market, subject to final negotiations.'

**4.2 To decide** on a communications strategy/consultation process in line with KTC's decision above.

The Clerk mentioned that once submitted, the Business Case would need to be considered at committee and Executive level within NYC and this timeframe is out of KTC's control.

**RESOLVED:** That Knaresborough Town Council (KTC) agrees to nominate Cllr J Pickard and Cllr H Gostlow as its representatives in negotiations/discussions with North Yorkshire Council concerning the transfer of the Knaresborough Market and gives delegated authority to the Clerk to support and work with them in this role.

The Market working group will continue to operate until such a time as Full Council form a Market Committee as advised.

**FURTHER RESOLVED:** That KTC conduct a simple public consultation to determine support for the overall project, given that it may incur a cost to the local taxpayer in the first instance.

"Do you support Knaresborough Town Council (KTC) assuming responsibility for managing Knaresborough's chartered market, with the aim of revitalising this historic asset to better serve the residents and local business needs, acknowledging that there is financial risk to KTC and therefore a potential cost to taxpayers? KTC is committed to mitigating against the risk where it has the power to do so."

**Meeting closed at: 7:36 p.m.**

**Signed by the Mayor:**

**Councillor M Longhurst**

**PRESENT:**

<b>Chair:</b>	The Mayor - Councillor Margy Longhurst
<b>Councillors:</b>	A Bell, H Gostlow, K Lacey, S Oakes, J Pickard, M Walker and H Westmancoat
<b>Staff Present:</b>	The Clerk and the Deputy Clerk
<b>Also Present:</b>	A member of the public and a member of the press
<b>Late Arrivals:</b>	None
<b>Early Departures:</b>	None

**RESOLVED:** To receive apologies and approve reasons for inability to attend from Councillors J Batt, M Flood, K Davies and D Goode.

None for this meeting

A member of the public attended to explain the rationale behind the request in Item 7.3. re 2 Butter Lane.

**RESOLVED:** That KTC accepts the Report and supports in principle.

**3a North Yorkshire Councillors to give verbal updating report on unitary authority matters.**

Councillor Gostlow:

- There are Council concerns re future funding from the rural fund which, when combined with over-spend in some budgets, may lead to a reduction in non-statutory services.
- There has been concern to residents surrounding the Home to School Transport Policy. This is to be discussed in an extra ordinary meeting.

- The public consultation on the new North Yorkshire local plan commences next week.
- NYC has appointed new staff team leaders at the Castle and Courtyard Museum who are keen to engage with the local community.

Councillor Walker:

- NYC has given permission in principle for the re-painting of doors on public toilets in the town; the toilets also to be fitted with automatic locking mechanisms.
- NYC Planning Enforcement Officers are actively pursuing the increased use of shuttering on shops in the High Street.
- Councillor Walker asked colleagues to inform him of any residents who are experiencing problems with waste collection following the revised collection dates.
- NYC has confirmed that they will work with town council to instal new boundary signs.

**25/216 ITEM 4 - To consider and, if thought fit, approve as a correct record, the Minutes of the Council Meeting held on:**

**4.1 Monday 17 March 2025**

**RESOLVED:** That the Minutes of the meeting held on Monday, 17 March 2025 be approved as a correct record and signed by the Chair.

**25/217 ITEM 5 - Business Remaining**

**5.1 To consider** the recommendation from KCE and Cllr's Gostlow and Bell re Solar Panel PV project – EV Charging stage.

**RESOLVED:** That KTC accepts the recommendation from KCE and Councillors Gostlow and Bell to engage Plug Me in to install EV charging at the Community Centre.

**FURTHER RESOLVED:** That software specific ownership is to be decided at a future date and the remainder of the SPF budget should be ear marked to cover any future maintenance.

**25/218 ITEM 6 – Reports/Information from the Clerk**

**6.1 To consider the Order of Proceedings for Mayor Making**



**RESOLVED:** To agree the Order of Proceedings for Mayor Making.

**6.2 To receive and note** updated Action Plan and to note updated Strategic Priorities document

**RESOLVED: To Receive and Note** the Action Plan and note the updated Strategic Priorities document.

**6.3 To consider** the creation, abolition or alteration of committees and approval of their Terms of Reference.

Members debated at length and it was proposed, but not seconded, that the Projects, Community and Events Committee be disbanded. It was also proposed, but not seconded, that the Committees, Sub Committees and Working Groups remain in the same format as for 2024/2025.

**RESOLVED:** That the configuration of Standing Committees remains unchanged for 2025/2026.

**FURTHER RESOLVED:** To discontinue the following sub committees: Allotments, Emergency Response and Devolution and Prosperity.

**FURTHER RESOLVED:** That working groups remain unchanged for 2025/2026.

**FURTHER RESOLVED:** To approve the Terms of Reference as presented to the meeting with no changes to the documents used in 2024/2025.

**6.4 To appoint** members to committees and external organisations

*Membership preference for 2025/26 for those Councillors present was noted/amended as instructed; details will be circulated to all Members for those not present at the meeting to indicate their membership preference.*

**(i) To nominate** four Trustees of KRIN – Carole Reid, Mavis Clemmitt, Christine Willoughby and Ian Avery for three years from May 2025.

**RESOLVED:** To accept the four Trustees of KRIN as Carole Reid, Mavis Clemmitt, Christine Willoughby and Ian Avery for three years from May 2025.

**6.5 To consider** a Schedule of Meetings for 2025/2026

Members debated at length, and it was

**RESOLVED:** That, subject to one small amendment, a Schedule of Meetings is agreed for six months to December 2025

**6.6 To review** Asset Register and inventory of Town Council property

**RESOLVED:** That with the addition of VAS signage the Asset Register be accepted as presented.



**6.7 To review and adopt**

- a) Standing Orders

**RESOLVED:** To adopt the Standing Orders as presented

- b) Financial Regulations and the Financial Management Risk Assessment

**RESOLVED:** To adopt the Financial Regulations and the Financial Management Risk Assessment as presented

- c) The Code of Conduct

**RESOLVED:** To adopt the Code of Conduct, as presented.

*It was noted there was a spelling error on page 2, Item 3 which had transferred over from the original NALC document.*

**6.8 To review and adopt the updated Risk Management and Control strategy**

**RESOLVED:** To adopt the updated Risk Management and Control strategy

**6.9 To review and adopt the updated Business Continuity Plan and emergency contacts document**

**RESOLVED:** To adopt the updated Business Continuity Plan and emergency contacts document.

**6.10 To adopt amended Scheme of Delegation to reflect the amalgamation of two committees in 2024 (to note any changes at this meeting will be reflected in the new document)**

**RESOLVED:** To adopt the amended Scheme of Delegation document

**25/219 – ITEM 7 – Correspondence****7.1a To consider** email from Local Government Boundary Commission re Electoral Review of North Yorkshire Council: Draft Recommendations

**RESOLVED:** That KTC is supportive of the Draft Recommendations.

**7.1b To consider** the proposal from Councillor J Batt 'that KTC request the number of Councillors per ward be increased from 3 to 5.

**RESOLVED:** That this proposal is deferred until the next available meeting pending further investigation.

**7.2 To consider** email from Knaresborough Youth Council re having a presence on KTC's website.

**RESOLVED:** That Knaresborough Youth Council is given a presence on Town Council's website in the form of a link to their own site.

**7.3 To consider** the report and request sent on behalf of Knaresborough Connectors re 2 Butter Lane

See 25/215 above.

#### **24/220 - ITEM 8 - Reports from Committees and Working Groups**

**8.1 To Receive and Note** the Minutes of The Finance and General Purposes Committee meeting held on 14 April 2025.

**RESOLVED:** To Receive and Note the Minutes of the Finance and General Purposes Committee meeting held on 14 April 2025.

**8.2 To Receive and Note** the Projects, Community and Environment Committee meeting held on 08 April 2025.

**RESOLVED:** To Receive and Note the Projects, Community and Environment Committee meeting held on 08 April 2025.

**8.3 To Receive and Note** the minutes of the Planning Committee meetings held on 03 March and 07 April. Please see website for details.

**RESOLVED:** To Receive and Note the minutes of the Planning Committee meetings held on 03 March and 07 April.

**8.4 To consider** the Market Working Group's recommendation that Councillors Pickard and Gostlow be appointed as KTC's representatives to lead negotiations with NYC in relation to the weekly market

**RESOLVED:** That this item be deferred pending the outcome of the Extra Ordinary Full Council Meeting to be held on 19 May 2025.

#### **25/221 ITEM 9 - Motions from Council Members**

##### **9.1 Councillor James Pickard:**

- a) That KTC give delegated authority to the Clerk to investigate the outsourcing of payroll and pensions management and make necessary arrangements should a suitable provider be identified. As Town Council will potentially be increasing its employees in the future, if projects come to fruition, this will ease the burden on the Clerk.

**RESOLVED:** That KTC give delegated authority to the Clerk to investigate the outsourcing of payroll and pensions management and make necessary arrangements should a suitable provider be identified.

- b) That KTC seek the services of an employment specialist to ensure it is fully aware of any employer implications that might arise should KTC take over services like the market.

**RESOLVED:** That KTC seek the services of an employment specialist to ensure it is fully aware of any employer implications that might arise should KTC take over services like the market.

- c) That KTC begins a public consultation (using social media, leaflets and online survey) to ask residents if they support KTC taking over the market, given the financial risk and potential cost to taxpayers in the short term.

**RESOLVED:** That KTC begins a public consultation (using social media, leaflets and online survey) to ask residents if they support KTC taking over the market, given the financial risk and potential cost to taxpayers in the short term. Further details to be discussed at the Extra Ordinary Full Council Meeting to be held on 19 May 2025.

## **9.2 Councillor Andy Bell (Seconder Cllr H Gostlow):**

"To improve ease of collaboration and information sharing, KTC asks its IT provider to create an email group that contains everyone so information can be broadcast."

**RESOLVED:** That KTC asks its IT provider to create an email group that contains all members and staff.

## **25/222 ITEM 10 - Information Exchange**

- Councillor Bell extended his thanks to all for a very successful Medieval Day.
- The Clerk reminded members about the Community Festival Day on 18 May and noted there are still some time slots requiring volunteers.

**Meeting closed at: 9.20 p.m.**

**Signed by the Mayor:**

**Councillor M Longhurst**

6.1

Date: 28/04/2025

Knaresborough Town Council 2024/2025

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Time: 12:22

Bank Reconciliation Statement as at 31/03/2025  
for Cashbook 1 - Current Bank A/c

User: ANGELA

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current 78894441	31/03/2025		5,000.00
			<u>5,000.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			5,000.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			5,000.00
		Balance per Cash Book is :-	5,000.00
		Difference is :-	0.00

Signatory 1:

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

Signatory 2:

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

Bank Reconciliation Statement as at 31/03/2025  
for Cashbook 2 - Reserve A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Reserve 10748748	31/03/2025		270,838.26
			<u>270,838.26</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			270,838.26
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			270,838.26
		Balance per Cash Book is :-	270,838.26
		Difference is :-	0.00

## Signatory 1:

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

## Signatory 2:

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

## Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR - Castle Maintenance	624.00		624.00
321 EMR - NDP	5,072.00		5,072.00
323 EMR Christmas Lights	9,439.50	29,694.16	39,133.66
324 EMR Regalia	1,500.00	500.00	2,000.00
325 EMR Allotments	1,615.00	600.00	2,215.00
326 EMR Castle Lighting	0.00	670.00	670.00
328 EMR Links Charity	4,150.00		4,150.00
329 King George V Field	4,535.00	100.00	4,635.00
330 EMR - KBoro House	5,500.00		5,500.00
333 EMR - Kboro Nidd Gorge	3,500.00		3,500.00
335 Mayoral Charity Fund	4.08	-4.08	0.00
336 EMR - CIL	0.00	652.50	652.50
337 EMR - Tree Maintenance	0.00	1,000.00	1,000.00
339 EMR - Cony-Hall Improvement	0.00	9,602.00	9,602.00
340 EMR - Castle 2030	0.00	500.00	500.00
341 EMR Events	0.00	2,881.25	2,881.25
342 EMR - SPF Solar	0.00	11,184.00	11,184.00
	<b>35,939.58</b>	<b>57,379.83</b>	<b>93,319.41</b>

## Summary Receipts &amp; Payments by Budget Heading 31/03/2025

## Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Income						
	Receipts	241,538	0	(241,538)			0.0%
	less Transfers to EMR	26,100	0	(26,100)			
	Movement to/(from) Gen Reserve	<u>189,338</u>	<u>0</u>	<u>(215,438)</u>			
101	Administration	13,211	15,350	2,139		2,139	86.1%
102	Staff Costs	90,195	90,000	(195)		(195)	100.2%
103	Establishment Costs	0	3,000	3,000		3,000	0.0%
104	Training	286	1,650	1,364		1,364	17.3%
105	Mayoral Expenses	3,491	5,250	1,759		1,759	66.5%
	plus Transfer from EMR	4	0	(4)			
	Movement to/(from) Gen Reserve	<u>(3,487)</u>	<u>(5,250)</u>	<u>(1,763)</u>			
110	Grants/Donations	18,135	30,000	11,865		11,865	60.5%
	plus Transfer from EMR	0	0	0			
	Movement to/(from) Gen Reserve	<u>(18,135)</u>	<u>(30,000)</u>	<u>(11,865)</u>			
120	Events/Projects	85,604	111,900	26,296		26,296	76.5%
	plus Transfer from EMR	19,072	0	(19,072)			
	Movement to/(from) Gen Reserve	<u>(66,532)</u>	<u>(111,900)</u>	<u>(45,368)</u>			
999	VAT Data						
	Receipts	7,367	0	(7,367)			0.0%
	Payments	8,575	0	(8,575)		(8,575)	0.0%
	Movement to/(from) Gen Reserve	<u>(1,208)</u>					
Grand Totals:- Receipts		<u>248,905</u>	<u>0</u>	<u>(248,905)</u>			<u>0.0%</u>
Payments		<u>219,497</u>	<u>257,150</u>	<u>37,653</u>	<u>0</u>	<u>37,653</u>	<u>85.4%</u>
Net Receipts over Payments		<u>29,407</u>	<u>(257,150)</u>	<u>(286,557)</u>			
plus Transfer from EMR		<u>19,076</u>	<u>0</u>	<u>(19,076)</u>			
less Transfers to EMR		<u>26,100</u>	<u>0</u>	<u>(26,100)</u>			
Movement to/(from) Gen Reserve		<u>22,383</u>	<u>(257,150)</u>	<u>(279,533)</u>			

## Detailed Receipts &amp; Payments by Budget Heading 31/03/2025

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Income</b>							
1000 Allotments Income	7,584	0	(7,584)			0.0%	
1012 Christmas Lighs HBC agreement	29,000	0	(29,000)			0.0%	26,000
1030 KVG Field Income	100	0	(100)			0.0%	100
1035 Photocopying	(285)	0	285			0.0%	
1065 Misc	29,084	0	(29,084)			0.0%	
1076 Precept	172,180	0	(172,180)			0.0%	
1090 Bank Interest	3,875	0	(3,875)			0.0%	
Income :- Receipts	<b>241,538</b>	<b>0</b>	<b>(241,538)</b>				<b>26,100</b>
Net Receipts	<b>241,538</b>	<b>0</b>	<b>(241,538)</b>				
6001 less Transfers to EMR	26,100	0	(26,100)				
Movement to/(from) Gen Reserve	<b>215,438</b>	<b>0</b>	<b>(215,438)</b>				
<b>101 Administration</b>							
4005 Bank Charges	84	100	16		16	84.0%	
4021 Stationery	251	450	199		199	55.9%	
4022 Postages	243	200	(43)		(43)	121.7%	
4023 Telephones & Internet	932	2,000	1,068		1,068	46.6%	
4025 Insurance	3,729	2,200	(1,529)		(1,529)	169.5%	
4026 IT Expenses	3,105	4,200	1,095		1,095	73.9%	
4027 Photocopier	1,483	1,500	17		17	98.9%	
4043 Recruitment costs	0	200	200		200	0.0%	
4045 Audit	1,295	1,700	405		405	76.2%	
4050 Legal	0	600	600		600	0.0%	
4075 Subscriptions	2,088	2,200	112		112	94.9%	
Administration :- Indirect Payments	<b>13,211</b>	<b>15,350</b>	<b>2,139</b>	<b>0</b>	<b>2,139</b>	<b>86.1%</b>	<b>0</b>
Net Payments	<b>(13,211)</b>	<b>(15,350)</b>	<b>(2,139)</b>				
<b>102 Staff Costs</b>							
4000 Wages & Salaries	55,796	80,000	24,204		24,204	69.7%	
4001 Tax & NI	16,703	0	(16,703)		(16,703)	0.0%	
4002 Pension	16,714	0	(16,714)		(16,714)	0.0%	
4004 Staffing other	982	10,000	9,018		9,018	9.8%	
Staff Costs :- Indirect Payments	<b>90,195</b>	<b>90,000</b>	<b>(195)</b>	<b>0</b>	<b>(195)</b>	<b>100.2%</b>	<b>0</b>
Net Payments	<b>(90,195)</b>	<b>(90,000)</b>	<b>195</b>				



## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>103 Establishment Costs</b>							
4020 Office Rent	0	3,000	3,000		3,000	0.0%	
Establishment Costs :- Indirect Payments	0	3,000	3,000	0	3,000	0.0%	0
<b>Net Payments</b>	<b>0</b>	<b>(3,000)</b>	<b>(3,000)</b>				
<b>104 Training</b>							
4030 Training/Travel Clls	131	650	519		519	20.2%	
4035 Training/Travel Staff	155	1,000	845		845	15.5%	
Training :- Indirect Payments	286	1,650	1,364	0	1,364	17.3%	0
<b>Net Payments</b>	<b>(286)</b>	<b>(1,650)</b>	<b>(1,364)</b>				
<b>105 Mayoral Expenses</b>							
4054 Regalia	0	500	500		500	0.0%	
4055 Mayors Allowance	1,004	2,000	996		996	50.2%	4
4056 Mayor's Charitable Fund	120	300	180		180	40.0%	
4057 Mayoral Bebra Visit	900	900	0		0	100.0%	
4058 Mayor Making	1,467	1,550	83		83	94.7%	
Mayoral Expenses :- Indirect Payments	3,491	5,250	1,759	0	1,759	66.5%	4
<b>Net Payments</b>	<b>(3,491)</b>	<b>(5,250)</b>	<b>(1,759)</b>				
6000 plus Transfer from EMR	4	0	(4)				
<b>Movement to/(from) Gen Reserve</b>	<b>(3,487)</b>	<b>(5,250)</b>	<b>(1,763)</b>				
<b>110 Grants/Donations</b>							
4070 Grants	13,000	20,000	7,000		7,000	65.0%	
4071 Green Grants Project	1,100	5,000	3,900		3,900	22.0%	
4073 Small Grants Fund	4,035	5,000	965		965	80.7%	
Grants/Donations :- Indirect Payments	18,135	30,000	11,865	0	11,865	60.4%	0
<b>Net Payments</b>	<b>(18,135)</b>	<b>(30,000)</b>	<b>(11,865)</b>				
<b>120 Events/Projects</b>							
4015 Contingency Events	0	5,000	5,000		5,000	0.0%	
4061 Christmas Switch On	1,832	2,500	668		668	73.3%	
4062 Christmas Lights Contract	42,701	38,000	(4,701)		(4,701)	112.4%	5,404
4063 Castle project for 2030	0	1,100	1,100		1,100	0.0%	
4064 Castle Lights Maintenance	528	1,000	472		472	52.8%	
4065 KGV Playing Field	0	1,000	1,000		1,000	0.0%	

## Detailed Receipts &amp; Payments by Budget Heading 31/03/2025

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4078 Survey	0	500	500		500	0.0%	
4084 Flags & Bunting	0	5,000	5,000		5,000	0.0%	
4085 Allotments Expenditure	0	3,000	3,000		3,000	0.0%	
4087 Neighbourhood Development Plan	0	2,000	2,000		2,000	0.0%	
4089 VAS	0	5,200	5,200		5,200	0.0%	
4091 Promotion	284	2,000	1,716		1,716	14.2%	
4092 D-Day 80	837	3,000	2,163		2,163	27.9%	
4093 255th Enclosures	0	600	600		600	0.0%	
4094 Contingency Maintenance	0	1,000	1,000		1,000	0.0%	
4096 Remembrance	100	1,000	900		900	10.0%	
4097 Flower Beds	2,770	3,000	230		230	92.3%	
4099 Misc Expenses	12,770	0	(12,770)		(12,770)	0.0%	12,770
4101 Road Closure Mgmt	4,440	10,000	5,560		5,560	44.4%	
4102 Cony-Hall Improvements	398	0	(398)		(398)	0.0%	398
4103 Bands at Castle	700	0	(700)		(700)	0.0%	500
4104 Community Stage	422	1,500	1,078		1,078	28.2%	
4105 Town Twinning	0	3,000	3,000		3,000	0.0%	
4106 Trees	0	1,000	1,000		1,000	0.0%	
4107 Projects Contingency	1,369	3,000	1,631		1,631	45.6%	
4108 Tourist Guide	5,018	7,000	1,982		1,982	71.7%	
4109 Green Energy Project	3,980	1,500	(2,480)		(2,480)	265.3%	
4110 Election Costs	0	10,000	10,000		10,000	0.0%	
4999 Transfers To/From Reserves	7,455	0	(7,455)		(7,455)	0.0%	
Events/Projects :- Indirect Payments	85,604	111,900	26,296	0	26,296	76.5%	19,072
Net Payments	(85,604)	(111,900)	(26,296)				
6000 plus Transfer from EMR	19,072	0	(19,072)				
Movement to/(from) Gen Reserve	(66,532)	(111,900)	(45,368)				
<u>999 VAT Data</u>							
115 VAT refund from HMRC	7,367	0	(7,367)			0.0%	
VAT Data :- Receipts	7,367	0	(7,367)				0
515 VAT on spend - input automatic	8,575	0	(8,575)		(8,575)	0.0%	
VAT Data :- Indirect Payments	8,575	0	(8,575)	0	(8,575)		0
Net Receipts over Payments	(1,208)	0	1,208				

Detailed Receipts & Payments by Budget Heading 31/03/2025

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Receipts	248,905	0	(248,905)			0.0%	
Payments	219,497	257,150	37,653	0	37,653	85.4%	
Net Receipts over Payments	29,407	(257,150)	(286,557)				
plus Transfer from EMR	19,076	0	(19,076)				
less Transfers to EMR	26,100	0	(26,100)				
Movement to/(from) Gen Reserve	22,383	(257,150)	(279,533)				

## KTC Asset Register

2024-2025.

Asset No:	Asset Description	Asset Location	Asset Value £'s	Date Acquired	Notes
001	Community Centre	Stockwell Avenue	770,000	1998	Approx rebuild cost. See letter from Harrogate Borough Council dated January 2004. Active North Yorkshire, as lease holders, are required to provide PLI cover and cover re building costs
002	Castle Lights	Knaresborough Castle	35,000	2018	NYC Insured
003	Allotment Land	Bilton Hall Drive	32,500	July 2010	Field made into allotments and allocated from February 2011
004	Mother Shipton Statue	Market Square	30,000	2016	
005	Christmas Lighting	Contractors	25,000	2011	
006	Mayor's Chain	With the Mayor	7,000		Valued by Fattorini's in 2014
007	Mayoress Chain	With the Mayoress	5,200		Valued by Fattorini's in 2014
008	Allotment Land	Stockwell Road	4,500	1968	Knaresborough Allotment Self Help Scheme
009	Deputy Mayors Chain	With the Deputy Mayor	4,000		Valued by Fattorini's in 2014
010	Statue of St Robert	Abbey Road	4,000	2018	
011	Stage (sections slot together)	Knaresborough Lions store for KTC	3,000	December 2014	Stored at The Ranch, Forest Moor, Knaresborough by Knaresborough Lions
012	Deputy Mayoress Chain	With Dep Mayoress	2,200		Valued by Fattorini's in 2014
013	Mayor's Ribbon Badge	With Mayor	2,200		Valued by Fattorini's in 2014
014	Silver spade (1902)	Clerks office	2,000	Nov 1902	
015	Clerk's office equipment and furniture	Clerk's office	1,435	2014	Purchased from TLC
016	Oil painting of Lord Inman	Clerk's Office	600	1957	Oil painting by Norman Hepple (1908 – 1994) seated portrait signed and dated 1957 23.5" / 19.5" gilt frame
017	Lap Top	Clerk's Office	550	2018	
018	Replica Blind Jack's Cherry wood cane	Clerk's Office	500		John Metcalfe 73" high
019	Simpson bowling trophy 1927	Chamber	500	1927	2 Handled - Barker Bros Chester 1919 urn from with single girdle on wooden socle inscribed Presented by JW Simpson Esq Manor Cottage Knb height 27" 10.5oz
020	Silver spade (1887)	Clerk's Office	500	1887	Silver plate – black handle – (use as less precious)
021	Projector	Clerk's Office/Councillors	491	2016	Casio core XJ - V1 2700 ANSI Lumens XGA lamp free projector
022	Banners x 3 - NDP	In Clerk's Office	475	2014	

KTC Asset Register

Asset No:	Asset Description	Asset Location	Asset Value £'s	Date Acquired	Notes
023	Three past Chairman badges (KnB UDC)	Chamber	450	1959	Fattorini Birmingham enamel & gilt silver in original Fattorini cases each 2.75 diameter
024	Projector Screen	In Assembly Hall	350	2014	Located in assembly hall
025	Challenge cup bowling x 2	Chamber	350	1869	Silver Chalice inscribed KnB Challenge Cup Bowls – Barnard & Sons Ltd London 1869 embossed doves, geometric border & entwined vine 10”high 14.5oz.
026	Glass Display Case	KH - 1 <sup>st</sup> Floor Landing	300		Size: Large
027	K'boro Savings Committee Street Groups League Cup	Chamber	250	1945	2 Handled trophy Thomas Bradury & Sons London 1901 Urn form & inscribed Pres4nted by Col CH Tetley D.S.O, T.D & October 1945. 8.5” high 11oz.
028	Silver Rose Bowl - Knaresborough Challenge Cup	Chamber	240		Maker Walker & Hall Sheffield inscribed KnB Challenge Cup 8” high approx 10oz
029	Mug (rumoured to be Blind Jack's)	Chamber	230		Pearl wear blue & white mug, leaf design, 4.5” high. Valuation made in 2015 by Hartleys Auctioneers
030	Lawn Mower	A Willoughby	208	2011	
031	Four Maundy coins 2010 (4,3,2 and 1)	Chamber	200		Coins dated 2010
032	Large Display Board	In Clerk's Office	200	2014	
033	15 Hi Vis Jackets	In Chamber	180	2008	
034	Silver platter	Large cabinet on stairs	180		2 handled silver on copper salver - Ogdens of Harrogate &
035	Metal press	Clerk's Office cabinet	150		Cast iron lock seal stamp with floral decoration & turned wood handle 8.5” high
036	German Letter Box (Yellow) 25 Years of Town Twinning Partnerschafstverein Bebra-Knaresborough	KH – first floor landing	100	June 1995	Plate at Top inscribed: 25 Years of Town Twinning presented by Partnerschaftsverein Bebra-Knaresborough C.V.June 1995. Plate at Front inscribed: 25 Years of Town Twinning - Presented by Bebra to Knaresborough - June 1995
037	Scale copy of Blind Jack's viameter 2000	KH - Ground Floor/1 <sup>st</sup> Floor Landing	100	2000	
038	Blind Jack's tea pot	Chamber	100		Date- is after Blind Jack's death! Porcelain white with flowers dated 1841 11” wide
039	Book - 'History of the Town'	Clerk's office cabinet	100		History of the Castle, Town & Forest of Knaresborough & its medicinal springs' 6 <sup>th</sup> Edition E Hargorve

KTC Asset Register

Asset No:	Asset Description	Asset Location	Asset Value £'s	Date Acquired	Notes
040	Glass rose bowl	Chamber	50		England in Bloom 1986
041	40 year plaque BEBRA	Chamber	50		Partnership Present from Bebra
042	40 year BEBRA glass	Chamber	50		Present from Bebra
043	Community Cup - silver plated	Clerk's office or with award winner	1		Value in names inscribed on plate
044	Scotsman statue in spelter	Clerk's Office	50		
045	Environmental award	Clerk's office or with award winner	20		Value in the names/organisations inscribed
046	3 x large Honours Boards	Chamber	1		Value in inscriptions of former Chairmen/Mayors since 1894
047	2 x telephone boxes	Market Place	2	2019	Refurb cost £5400 completed 2020
048	2 past mayor's badges	Clerk's office cabinet	1120	Summer 2019	
049	1 consort pins	Clerk's office cabinet	142	Jan 2018	
050	2 long service awards	Clerk's office cabinet	2		Purchase date/value unknown
051	Castle Banner	Lighting Contractors	400	Nov 2019	
052	Franking Machine	Clerk's Office	600	Dec 2019	
053	Office PC's x 3	Clerk's Office	2000	Oct 2019	
054	Defibrillator + Cabinet	Fixed to External Wall Kboro House	1379	Apr 2021	
055	Road Closure Signage	Friendship & Leisure Centre	2000	2021/2022	Communal Usage, kept in locked building.
056	Declaration of Acceptance book	Clerk's Office	141	May 2022	056
057	Flags	Castle grounds	213	May2022	
058	Flag poles	Castle Grounds	972	April 2022	
059	Trailer Stage	Cllr J Pickard	8750	October 2023	
060	Office Chair	Office Kboro House	150	March 2024	
061	2 x lap tops	Office Kboro House	1000	May 2024	
062	Promo banner x 2	Office Kboro House	270	May 2024	
063	Butter Lane Lighting	Butter Lane	658	Jan 2025	
064	VAS signage	Throughout the town	8,000	Nov 2023	Rotation throughout the town

**Total Value for Audit Purposes 31 March 2025: £963,360**

## KTC Asset Register

Note: Once recorded on the asset and investments register, the recorded value of assets and investments must not change from year to year until disposal. Commercial concepts of depreciation, impairment adjustments etc are not appropriate for local councils. For reporting purposes therefore, the 'book' value of fixed assets will stay constant throughout their life until disposal. *(Governance and Accountability)*

**Reviewed: Annually**





# Knaresborough Town Council

## Internal Audit Report [Year-End]

### Financial Year Ending 31st March 2025

Date of Interim Visit: 10 <sup>th</sup> October 2024	Date of Year-End Visit: 05 <sup>th</sup> June 2025
Date Report Issued: 07 <sup>th</sup> June 2025	Status: Draft
Prepared by: Internal Audit Yorkshire	Internal Auditor: Ms Safia Kauser

Internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

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## Statement of Responsibility

### 1.1 Background

The Accounts and Audit Regulations 2015; 5 (1) require a relevant authority to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.' The Governance and Accountability Practitioners Guide is regarded as the 'non-statutory' guidance referred to within the above act. A copy of the guide is available from the National Association of Local Councils website. Smaller authorities in England must complete an Annual Return and an Annual Governance Statement to the public. The Annual Return must be submitted to the external auditor within the statutory deadline of 30 June.

### 1.2 Purpose of Internal Audit

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Internal auditing tests the continuing existence and adequacy of the authority's internal controls. The internal audit function must be independent from the management of the financial controls and procedures of the authority which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the authority. It results in an annual assurance report to members designed to improve effectiveness and efficiency of the activities and operating procedures under the authority's control. Managing the authority's internal controls is a day-to-day function of the authority's staff and management, and not the responsibility of internal audit.

### 1.3 Responsibility

The internal audit work was undertaken in accordance with the agreed scope of assignment and in accordance with the letter of engagement. The council as a corporate body is responsible for ensuring that council business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for. This report and findings are based on the information that was made available during the course of the audit. The matters raised in this report should not be read as a comprehensive statement of all the weaknesses identified or all improvements to be made. Internal Audit work should not be relied upon to identify all circumstances of fraud and irregularity, should there be any. Internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

### 1.4 Our Objectives & Programme of Work

Our work during the audit has enabled us to reach the judgements on the internal control objectives in the Annual Internal Audit Report which forms part of the Councils Annual Governance and Accountability Return [AGAR] on whether, in all significant aspects, the control objectives were being achieved throughout the year to an adequate standard. Negative responses (if any) are supported by the findings in the internal audit report. Where the response is negative, the council is required to explain to the external auditor the corrective action being taken to address the weaknesses in the control identified. The Internal audit report should inform the authority's responses to Assertions 2 and 6 in the Annual Governance Statement that forms part of the Annual Governance and Accountability Return [AGAR]. This internal audit report should therefore be made available to support and inform members considering the authority's approval of the annual governance statement.

## Our Scope of Work During the Interim Visit

### 1.1 We covered the following areas during our interim visit in October 2024

- Accounting Records
- Payment Controls [Standing Orders, Financial Regulations, Expenditure Testing & VAT]
- Risk Management
- Income Controls including the precept
- Petty Cash (Not applicable)
- Bank Reconciliations

### 1.2 The following areas were covered during the year-end audit in June 2025.

- Budgetary Controls and Financial Health
- Payroll Controls and Members Allowances
- Asset and Investment Registers
- Year-End Bank Reconciliation & Accounting Statements Y/E 31<sup>st</sup> March 2025
- Publication Requirements in Accordance with the Relevant Legislation
- Exercise of Public Rights (Previous Year 2023/2024)
- Annual Governance & Accountability Return [AGAR] Publication Requirements (Previous Year 2023/2024)
- Trust Funds

### 1.3 Internal control objectives F and K were not applicable to the Town Council.

### 1.5 We would like to thank the Town Clerk/Responsible Financial Officer Angela Pulman and the Deputy Clerk for all their help and assistance during the audit.



## Internal Audit Findings and Recommendations

### Budgetary Controls And Financial Health

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

**Aim:** Verify the annual precept request is the result of a proper budget process, that budget progress has been regularly monitored and the Councils reserves are appropriate.

Internal Audit Testing	Compliance	Comments / Recommendations
Is there an annual budget to support precept? Has the budget been discussed and adopted by council? Is the precept demand correctly recorded in the minutes?	See comments	<p>The budgeting process was discussed with the RFO. The first draft of the base budget was prepared by the RFO and considered at the Finance and General Purposes meeting held on 18<sup>th</sup> November. We found that although a budgeting process took place, this did not fully comply with the requirements set out in the Financial Regulations. Subsequently, several budget versions were presented by a member and considered at the Extraordinary meeting held on 25<sup>th</sup> November 2025.</p> <p>The precept amount of £237,867 was agreed at the council meeting held on 16<sup>th</sup> November 2024 and the amount was found to be recorded in the minutes.</p> <p>Precept testing was carried out and budget documents reviewed. We found that the base budget prepared by the RFO included a three year forecast along with a year-end projections against each individual income and expenditure budget line. However the budget document prepared by a council member which was subsequently adopted, did not include the detail of the budget. This document had included a summary of the next year budget of income and expenditure and the level of precept. The weaknesses in the budget document demonstrate that the precept was not fully supported by underlying budget supporting detail and an overview of the council financial position.</p> <p>The Governance and Accountability Practitioners Guide states that</p> <ul style="list-style-type: none"> <li>• <b>"it is essential that authority members understand how the budget is put together and how it is used in the running of the authority".</b></li> </ul>
Is the budget against spend comparisons provided regularly to the Council? I.e. quarterly basis?	Yes	Regular budget monitoring reports were provided to council members during the year.



Level of reserves within Proper Practices? I.e. between 3 and 12 months running costs. Review earmarked reserves.	Yes	<p>The precept testing was carried out during the audit with the Clerk. The reserves were not reviewed as part of the budgeting process. The general reserves during 2024/2025 were found to be around £90,000 which was within the recommended level as per Governance &amp; Accountability Practitioners Guide. Due to the council not reviewing the level of general reserves during the budgeting stage, this has impacted on the general reserve level for 2025/2026 which has substantially increased to around £112,000. It is recommended that the level of general and earmarked reserves be reviewed by the council during the 2025/2026 financial year as this will impact on the budget setting and level of reserves for the 2026/2027 financial year.</p> <p><b>RECOMMENDATION 1:</b> That the level of general and earmarked reserves be reviewed during the year and as part of the budget setting process.</p>
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## Payroll Controls & Members Allowances

**Internal Control Objective:** Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

**Aim:** Obtain assurance that payroll costs are supported by employment contracts, expenditure is approved and PAYE/NIC is properly operated. Review Members Allowances to ensure PAYE and NI requirements are met.

Internal Audit Testing	Compliance	Comments / Recommendation
Is there a contract of employment for the Clerk/RFO and all employed staff? Has the Council approved the salaries paid? Do the salary records correspond with the pay points agreed by the Council?	Yes	<p>Payroll continues to be maintained in-house by the RFO using the basic HMRC PAYE tools software. Contracts of employment were in place for all three staff members. Payroll testing was carried out for the period of January 2025 to confirm if the gross salaries corresponded with the contract of employment.</p> <p>Our findings are summarised below.</p> <p>Employee 1 – Underpayment of gross calculation due to NJC Pay formula that was not used</p> <p>Employee 2 – Pay rate was increased and back-dated in February 2025. However the pay formula was incorrect resulting in an underpayment in the gross pay calculations.</p> <p>Employee 3 – Underpayment of gross calculation due to NJC Pay formula that was not used</p> <p><b>RECOMMENDATION 2:</b> That the gross salary calculations be reviewed using the formula by NALC pay formula and that any underpayments be paid to the employees.</p>

Is the Tax and NI contributions paid within the expected parameters to HMRC? Are pension obligations met as part of the auto-enrolment process? Criteria £10k salary p.a	Yes	18.4% Employer Contributions – North Yorkshire Pension Fund All three employees are in the LGPS.
Are allowances paid to members and paid via the payroll and/or other arrangements?	See Findings	The Clerk has drafted a Mayors Allowance Policy. Members do not receive any allowances. The council has continued to pay the Mayor an allowance in a lump sum which is paid outside of the HMRC rules. In our last year audit we recommended that any allowances are paid via PAYE and we would recommend that this practice is implemented. Alternatively the council may wish to consider a policy where payments for items are reclaimed from the Mayors allowance on the presentation of a receipt/invoice.  <b>RECOMMENDATION 3:</b> <b>That the mayors allowance be paid via PAYE (payroll) in line with the HMRC guidance and that the Financial Regulations be updated to reflect these controls.</b>

## Asset And Investment Registers

**Objective :** Asset and investments registers were complete and accurate and properly maintained

**Aim:** To provide assurance that all material assets are accounted for correctly

Internal Audit Testing	Compliance	Comments / Recommendations
Does the council keep a register of all material assets owned? Is asset register up to date? Does the asset register record the replacement value of individual assets for insurance purposes?	Yes	<p>The asset register was found to be up to date at the time of our audit. A review of the purchase ledger was carried out to review any purchases against the asset register. We noted the purchase of laptops recorded in the account at a cost of £185.00 and £925.00 totalling £1,100. The asset register referred to the value of £1,000. It is recommended that the purchase cost be reviewed and that the details of the make and model of the laptops be included in the asset description along with the serial number.</p> <p>It is noted that the recommendations in our last year audit remain unaddressed and we have included the recommendations below.</p> <p>The insurance policy includes an insured list of assets for insurance purposes.</p>



		<p><b>RECOMMENDATION 4:</b> That an asset register and disposal policy is developed and adopted by the council to comply with any proper practices for asset management as per Governance and Accountability Practitioners Guide</p> <p><b>RECOMMENDATION 5:</b> That improvements are made to the asset register to include a column to record the asset replacement/insurance value for insurance purposes.</p>
<p>Compare the Asset Register value reported in section 2, box 9 prior year reported figure, adjusted to include new assets / and/or disposals. Is there a record of disposals to record non-serviceable/disposed assets?</p> <p>Does the Asset Register value correspond to box 9 of the Annual Return?</p>	<p>Yes</p>	<p>£953,282 – asset register value as at 31<sup>st</sup> March 2024</p> <p>£962,715 – asset register value as at 31<sup>st</sup> March 2025</p> <p>£9,433 – increase in assets</p> <p>The total value corresponded to the value reported in box 9. A discussion was held with the Clerk on the items included in the asset register which may be more appropriate for an inventory list for example, the high vis jackets. The increase in asset values could not be tracked to the breakdown of values recorded in the asset register. The Clerk has confirmed that a further review will be carried out and asset register updated prior to submission to the external auditor.</p>
<p>Does the council hold any long-term investments? Are these held in accordance with the councils investment strategy?</p>	<p>No</p>	<p>Not applicable to the Town Council.</p>
<p>Note – we have ticked 'yes' to internal control objective H on the basis that we have sought assurance from the Clerk/RFO that the asset register will be updated and that the figure reported in box 9 shall be updated accordingly.</p>		

## Periodic Bank Reconciliations

**Objective :** Periodic and year-end bank account reconciliations were properly carried out.

**Aim:** To provide assurance that bank reconciliations were carried out on a regular basis and reported to Council.

**Note:** This control area was tested at the interim audit. The remaining testing was carried out at the year-end audit.

Internal Audit Testing	Compliance	Comments / Recommendations
Bank Reconciliation to the 31 March?	Yes	<p>The council have two bank accounts. A bank reconciliation had been carried out for the 31st March 2025. The balances corresponded to the bank statement balance which we reviewed during the audit and have included the balances for narrative purposes:</p> <ul style="list-style-type: none"> <li>• £5,000 – Natwest Business Current Account (statement dated 28.03.24)</li> <li>• £270,838.26 – Natwest Reserve Account (statement dated 31.03.2025)</li> </ul> <p>£275,838.26 – Total Balances held as at 31<sup>st</sup> March 2025 (includes £4,150 links charity + £5,500 George V Field.</p>

## Accounting Statements

**Internal Control Objective :** 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.

**Aim:** Obtain assurance that accounts prepared on correct statements (income and expenditure, debtors and creditors, over £200,000) or (summary receipts and payments, under £200,000) and that working papers can be followed through to final document

Internal Audit Testing	Compliance	Comments / Recommendations
Year-end accounts prepared on correct accounting basis? Do these agree to the cash-book and are they supported by an adequate audit trail?	Yes	<p>The accounts were prepared on a receipts and payments basis. It is noted that this year the accounts income/expenditure has exceeded £200,000. The Governance and Accountability Practitioners Guide provides further guidance on the requirements for reporting basis on an income and expenditure for accounts exceeding their income/expenditure over £200,000 which is applicable from the third year onwards.</p>



		The AGAR accounting statement were supported by an adequate audit trail from the accounting system/nominal ledger. Adjustments were made to exclude the balances for the George V Field and Mayoral Charity Funds which are held by the council but not Town Council funds.
Do the Bank statements and ledger reconcile at 31 March?	Yes	See findings above.
Is the explanation of significant variances from completed? Explanations are now required for all variances of £100,000 or more regardless of the % variance. All responses should comprise both narrative and numerical explanations.	Yes	Yes completed by the Clerk
Is there a reconciliation between boxes 7 and 8? Where appropriate, debtors and creditors properly recorded?	Not applicable	This is not applicable to the Town Council.

### Publication Requirements in accordance with the Relevant Legislation

**Internal Control Objective:** 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.

**Aim:** Obtain assurance that the council has complied with the publication of the AGAR for the last five years; compliance with the Local Government Data Transparency Code and Freedom of Information Act, Publication Scheme.

**Note:** Testing has been carried out to seek assurance on the publication requirements of the Accounts and Audit Regulations 2015 - Section 13 (2) (b) to ensure that Councils display the AGARs for the last five years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 on their website; compliance with the Local Government Data Transparency Code (if applicable) and confirmation of a Publication Scheme.

#### Data Transparency Code

The Government has published the 'Local Government Transparency Code' as a code of recommended practice under section 2 of the Local Government, Planning & Land Act 1980. This Code, which can be found at [Title \(publishing.service.gov.uk\)](https://publishing.service.gov.uk) came into effect on the 01 April 2015. This is applicable to parish and town councils where gross income or gross expenditure exceeds £200,000. The Code does not replace or supersede the existing framework for access to and re-use of public sector information provided by the:

- Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012)
- Environmental Information Regulations 2004



- Re-use of Public Sector Information Regulations 2005

- Infrastructure for Spatial Information in the European Community regulations 2009

- Sections 25 and 26 of the Local Audit and Accountability Act 2014 which provides rights for persons to inspect a local authority's accounting records and supporting documentation, and to make copies of them.

The Code provides for publication of a comprehensive set of information, including Unique Property Reference Numbers of land and building assets (principal authorities may be able to help with these). There is no prescribed Code for councils where gross turnover is between £25,000 and £200,000 but all councils must have a Publication Scheme complying with the Information Commissioner's requirements.

Internal Audit Testing	Compliance	Comments / Recommendations
Local Government Data Transparency Code?	See findings	<p>There is no prescribed Code for councils where gross turnover is between £25,000 and £200,000 but all councils must have a Publication Scheme complying with the Information Commissioner's requirements. The Town Councils during this year exceeded the £200,000 threshold and therefore the council must comply with the Publication Requirements.</p> <p><b>RECOMMENDATION 6:</b>  <b>That the council publishes the data in accordance with the Local Government Data Transparency Code.</b></p>
Publication of the AGAR for the last five years in accordance with the Accounts and Audit Regulations 2015, section 13 (2)?	Yes	<p>2019-20 – Yes – see link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202020.pdf">Notice of Conclusion of Audit March 2020.pdf</a> (<a href="https://www.knaresboroughtowncouncil.gov.uk">knaresboroughtowncouncil.gov.uk</a>)</p> <p>2020-21 – Yes – see link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202021.pdf">Notice of conclusion of audit 31 March 2021.pdf</a> (<a href="https://www.knaresboroughtowncouncil.gov.uk">knaresboroughtowncouncil.gov.uk</a>)</p> <p>2021-22 – Yes – see link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202022.pdf">doc01221020230919123144.pdf</a> (<a href="https://www.knaresboroughtowncouncil.gov.uk">knaresboroughtowncouncil.gov.uk</a>)</p> <p>2022-23 – Yes – see link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202023.pdf">Notice of conclusion of audit 31 March 2023.pdf</a> (<a href="https://www.knaresboroughtowncouncil.gov.uk">knaresboroughtowncouncil.gov.uk</a>)</p> <p>2023/24 – Yes  <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202024.pdf">https://www.knaresboroughtowncouncil.gov.uk/ UserFiles/Files/Notice%20of%20Conclusion%202024.pdf</a></p>
Freedom of Information Act – Has the Council adopted a Publication Scheme?	Yes	See link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202024.pdf">KTCpublicationscheme02244320200116133658.pdf</a> ( <a href="https://www.knaresboroughtowncouncil.gov.uk">knaresboroughtowncouncil.gov.uk</a> )

## Publication Requirements – Exercise of Public Rights

**Internal Control Objective:** 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 2023/24 AGAR period, were public rights in relation to the 2022/23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).

**Aim:** Obtain assurance that the Council has advertised the dates for the inspection of public rights correctly.

Internal Audit Testing	Compliance	Comments / Recommendations
Do arrangements for public inspection of council's records exist? Evidence of public inspection notice seen? And website address?	Yes	See link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Public%20Rights%2031%20March%202024.pdf">https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Public%20Rights%2031%20March%202024.pdf</a>

## Publication Requirements for 2023/2024 (Previous Year AGAR)

**Internal Control Objective N:** The authority has complied with the publication requirements for 2023/2024 AGAR (see AGAR Page 1 Guidance Notes).

**Aim:** Review evidence for publication (Form 3): AGAR to be approved and published by 01 July 2024 at the very latest. External Audit Certificate and Conclusion of Audit of Notice to be posted on the council website by 30 September 2024.

Internal Audit Testing	Compliance	Comments / Recommendations
Before 01 July 2024, the authority should have published: a) Notice of the period of exercise rights and a declaration that the accounting statements are as yet unaudited.	Yes	See link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Public%20Rights%2031%20March%202024.pdf">https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Public%20Rights%2031%20March%202024.pdf</a>
b) Section 1 the Annual Governance Statement approved and signed page 4	Yes	See link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Annual%20Governance%20and%20Accounting%20Statements%202023%2024.pdf">https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Annual%20Governance%20and%20Accounting%20Statements%202023%2024.pdf</a>



c) Section 2 the Accounting Statements approved and signed page 5	Yes	See link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Annual%20Governance%20and%20Accounting%20Statements%202023%2024.pdf">https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Annual%20Governance%20and%20Accounting%20Statements%202023%2024.pdf</a>
<b>Not Later than the 30 September 2024:</b> d) Notice of conclusion of audit	Yes	See link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202024.pdf">https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202024.pdf</a>
e) Section 3 – External Auditor Report and Certificate	Yes	See link: <a href="https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202024.pdf">https://www.knaresboroughtowncouncil.gov.uk/UserFiles/Files/Notice%20of%20Conclusion%202024.pdf</a>
f) Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review	N/A	Not applicable.

## Trust Funds

**Internal Control Objective:** Trust funds (including charitable) – The council met its responsibilities as a trustee

**Aim:** Obtain assurance that all charities of which the council is a trustee are filed and up to date; details are available on the Charity Commission Website; charity meetings and accounts are recorded separately from the council

Internal Audit Testing	Compliance	Comments / Recommendations
Is the council a sole trustee? <i>*Review details on the charity commission register</i>	Yes	The Clerk/RFO confirmed that the council is a Sole Managing Trustee for King George V Field. A copy of the constitution was not available during the audit. The Charity registration number is 518051.
Are charity meetings and accounts recorded separately from those of the council?	See comments	The minutes of the Charity meetings are held separately and a copy of the minutes was made available during the audit. The balances are held within the Town Council Natwest account and excluded from the AGAR reporting figures.
Are all the Charity Commission filing requirements up to date?	Yes	See link: <a href="https://register-of-charities.charitycommission.gov.uk/en/charity-search/-/charity-details/518051/accounts-and-annual-returns">https://register-of-charities.charitycommission.gov.uk/en/charity-search/-/charity-details/518051/accounts-and-annual-returns</a>

# **Knaresborough Town Council - Recommendations Action Plan** **Internal Audit Year Ending 31<sup>st</sup> March 2025**

No	Recommendation	Page Number	Responsibility	Timescale
1	That the level of general and earmarked reserves be reviewed during the year and as part of the budget setting process.	5		
2	That the gross salary calculations be reviewed using the formula by NALC pay formula and that any underpayments be paid to the employees.	5		
3	That the mayors allowance be paid via PAYE (payroll) in line with the HMRC guidance and that the Financial Regulations be updated to reflect these controls.	6		
4	That an asset register and disposal policy is developed and adopted by the council to comply with any proper practices for asset management as per Governance and Accountability Practitioners Guide.	7		
5	That improvements are made to the asset register to include a column to record the asset replacement/insurance value for insurance purposes.	7		
6	That the council publishes the data in accordance with the Local Government Data Transparency Code.	10		



# Annual Internal Audit Report 2024/25

## Knaresborough Town Council

www.knaresboroughtowncouncil.gov.uk

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

10/10/2024

05/06/2025

Name of person who carried out the internal audit

Safia Kauser - Internal Audit Yorkshire

Signature of person who carried out the internal audit

S. Kauser

Date

07/06/2025

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

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



# Annual Internal Audit Report 2024/25

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

10/10/2024

05/06/2025

Name of person who carried out the internal audit

Safia Kauser - Internal Audit Yorkshire

Signature of person who carried out the internal audit

S. Kauser

Date

07/06/2025

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

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



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Knaresborough Town Council

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

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.knaresboroughtowncouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2024/25 for

## Knaresborough Town Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	218,054	241,891	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	158,991	172,180	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	26,924	76,625	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	60,220	90,195	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	101,858	129,298	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	241,891	271,203	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	241,891	271,203	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	953,282	963,360	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	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above exclude any Trust transactions.

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

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

*A. Khan*

Date

10/06/2025

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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





**Knaresborough**  
Town Council

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## **Sexual and General Harassment Policy and Procedure (for employment)**

1. Knaresborough Town Council recognises that harassment and victimisation is unlawful under the Equality Act 2010. As such, harassment or victimisation on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation is unacceptable and will not be tolerated.
2. Personal harassment takes many forms ranging from tasteless jokes and abusive remarks to pestering for sexual favours, threatening behaviour and actual physical abuse. For the purposes of this policy, it also includes bullying.
3. Bullying is understood to be targeted and persistent offensive, intimidating, malicious or insulting behaviour and can include the abuse or misuse of power to undermine, humiliate, denigrate or injure the recipient.
4. Whatever form it takes, personal harassment is always taken seriously and is totally unacceptable.
5. The Council recognises that personal harassment can exist in the workplace, as well as outside, and that this can seriously affect employees' working lives by interfering with their job performance or by creating a stressful, intimidating and unpleasant working environment.
6. The Council deplores all forms of personal harassment and seek to ensure that the working environment is sympathetic to all its employees. The aim of this policy is to inform employees of the type of behaviour that is unacceptable and provide employees who are the victims of personal harassment with a means of redress.
7. This policy covers all areas of the Council.
8. The Council recognises that it has a duty to implement this policy and all employees are expected to comply with it. We will also endeavour to review this policy at regular intervals in order to monitor its effectiveness.

## **Examples of personal harassment**

9. Personal harassment takes many forms and employees may not always realise that their behaviour constitutes harassment. Personal harassment is unwanted behaviour by one person towards another and examples of harassment include:

Insensitive jokes and pranks

Lewd or abusive comments

Deliberate exclusion from conversations

Displaying abusive or offensive writing or material

Abusive, threatening or insulting words or behaviour

Name-calling

Picking on someone or setting them up to fail

Exclusion or victimisation

Undermining their contribution/position

Demanding a greater work output from employees than is reasonably feasible

Blocking promotion or other development/advancement of employees.

10. These examples are not exhaustive and disciplinary action at the appropriate level will be taken against employees committing any form of personal harassment.

## **Examples of sexual harassment**

11. Sexual harassment can take place in many forms and can go undetected for a period of time where employees do not understand that particular behaviour is classed as sexual harassment. Sexual harassment is unwanted behaviour related to sex, or of a sexual nature, by one person towards another and examples of sexual harassment include:

Lewd or abusive comments of a sexual nature such as regarding an individual's appearance or body

Unwelcome touching of a sexual nature

Displaying sexually suggestive or sexually offensive writing or material

Asking questions of a sexual nature

Sexual propositions or advances, whether made in writing or verbally.

12. Sexual harassment can also take place where a person is treated less favourably because they have rejected, or submitted to, the unwanted conduct that is related to sex or is of a sexual nature. Whether less favourable treatment occurs as a result will be examined broadly and includes areas such as blocking promotion and refusal of training opportunities or other development opportunities.

## **Examples of victimisation**

13. Victimisation takes place when a person is treated unfavourably as a direct result of raising a genuine complaint of discrimination or harassment. Furthermore, any employee who supports or assists another employee to raise a complaint, is also subjected to victimisation if they are treated unfavourably.

## **Third party harassment**

14. The Council operates a zero tolerance policy in relation to harassment perpetrated against one of its employees by a third party, such as a member of the public or visitor to any Council premises. Employees who feel that they are affected by this are encouraged to report any and all instances of harassment that involve a third party in line with the Council's reporting procedure, as outlined below.

15. If the Council finds that the allegation is well-founded, it will take steps we deem necessary in order to remedy this complaint. This can include, but is not limited to:  
Warning the individual about the inappropriate nature of their behaviour  
Banning the individual from Council premises  
Reporting the individual's actions to the police.

In addition to this, the Council will endeavour to take all reasonable steps to deter and prevent any form of harassment from third parties taking place.

## **Responsibilities**

### *16. Employee responsibilities*

16.1. The Council requires its employees to behave appropriately and professionally at all times during the working day or on council business, and this may extend to events outside of working hours or meetings, which are classed as work-related, such as social events. Employees should not engage in discriminatory, harassing or aggressive behaviour towards any other person at any time.

16.2. Any form of harassment or victimisation may lead to disciplinary action up to and including dismissal if it is committed:

In a work situation

During any situation related to work, such as a social event

Against a colleague or other person connected to the employer outside of a work situation, including on social media

Against anyone outside of a work situation where the incident is relevant to their suitability to carry out the role.

16.3. A breach of this policy by an employee will be treated as a disciplinary manner

### *17. Council responsibilities*

17.1. The Council will be responsible for ensuring all employees understand the rules and policies relating to the prevention of harassing and bullying behaviour at work and during work-related social events. It will promote a professional and positive workplace whereby employees are alert and proactively identify areas of risk and incidents of harassment, sexual harassment and bullying.

17.2. The Council will also take into account aggravating factors, such as abuse of power over a more junior colleague, when deciding what disciplinary action to take

17.3. Where an incident is witnessed, or a complaint is made under this policy, the Council will take prompt action to deal with this matter. All incidents will be deemed serious and dealt within in a sensitive and confidential manner.

## **Complaining about harassment and/or bullying**

### **Informal method**

18.1. The Council recognises that complaints of personal harassment, and particularly of sexual harassment, can sometimes be of a sensitive or intimate nature and that it may not be appropriate for employees to raise the issue through its normal grievance procedure. In these circumstances employees are encouraged to raise such issues with the Chair of the Council, Chair of the Staffing Committee or any councillor that they feel that they can trust (whether that person has a direct supervisory responsibility for the employee) as a confidential helper.

18.2. If an employee is the victim of minor harassment, they should make it clear to the harasser on an informal basis that their behaviour is unwelcome and ask the harasser to stop. If the employee feels unable to do this verbally then they should hand a written request to the harasser, and their confidential helper can assist the employee in this.

### **Formal method**

19.1. Where the informal approach fails or if the harassment is more serious, the employee should bring the matter to the attention of the Council's staffing committee as a formal written grievance and again their confidential helper can assist them in this. If possible, the employee should keep notes of the harassment so that the written complaint can include:

The name of the alleged harasser

The nature of the alleged harassment

The dates and times when the alleged harassment occurred

The names of any witnesses

Any action already taken by the employee to stop the alleged harassment.

19.2. Where it is not possible to make the formal complaint to the staffing committee, for example where the alleged harasser is the Chair of that committee, the Council encourages the employee to raise their complaint to the Chair of the Council/Vice-Chair of the Staffing Committee or another trusted councillor.

19.3. On receipt of a formal complaint the Council will take action to separate the employee from the alleged harasser to enable an uninterrupted investigation to take place.

19.4. On conclusion of the investigation, which will normally be within *[insert number]* days of the meeting with the employee, a report of the findings will be submitted to the Staffing Committee which will then follow the procedure set out in the Council's grievance policy.



19.5. The employee will be invited to attend a meeting, at a reasonable time and location, to discuss the matter once the persons hearing the grievance have had opportunity to read the report. The employee has the right to be accompanied at such a meeting by a colleague *[optional, insert where union is recognised – or a union representative]* and the employee must take all reasonable steps to attend. Those involved in the investigation will be expected to act in confidence and any breach of confidence will be a disciplinary/Code of Conduct matter.

19.6. The employee will be able to put their case forward at the meeting and the Chair of the hearing panel will explain the outcome of the investigation. The employee has a right to appeal the outcome, which is to be made to the Chair of the Staffing Committee within *[insert number]* days of receiving the outcome.

19.7 If the decision is that the allegation is well founded, the harasser will be liable to disciplinary action in accordance with the Council's disciplinary procedure up to and including dismissal.

19.8 The Council is committed to ensuring employees are not discouraged from using this procedure and that no employee will be victimised for having brought a complaint forward.

*(Source: YLCA external HR, P D Solutions)*

Date adopted:

Review:



**Knaresborough**  
Town Council

**Sexual and General Harassment Policy and Procedure (for employment)**

I confirm that I have read, understood and will comply with Knaresborough Town Council's Sexual and General Harassment Policy and Procedure (for employment) as attached:

Signed	Date	Signed	Date
Councillor John Batt		Councillor Kit Lacey	
Councillor Andy Bell		Councillor Margy Longhurst	
Councillor Kathryn Davies		Councillor Shan Oakes	
Councillor Mark Flood		Councillor James Pickard	
Councillor David Goode		Councillor Matt Walker	
Councillor Hannah Gostlow		Councillor Helen Westmancoat	





**Knaresborough**  
Town Council

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## **DIGNITY AT WORK POLICY**

**Knaresborough Town Council believes that civility and respect are important in the working environment, and expect all councillors, officers and the public to be polite and courteous when working for, and with the council.**

### **Purpose**

Knaresborough Town Council is committed to creating a working environment where all council employees, councillors, contractors and others who come into contact with us in the course of our work, are treated with dignity, respect and courtesy. We aim to create a workplace where there is zero tolerance for harassment and bullying

In support of this objective, Knaresborough Town Council has signed up to the Civility Pledge, as a commitment to civility and respect in our work, and politeness and courtesy in behaviour, speech, and in the written word. Further information about the Civility and Respect Pledge is available from [NALC](#) and the [SLCC](#).

We recognise that there is a continuum where unaddressed issues have the potential to escalate and become larger, more complex issues and this policy sets out how concerns will be managed however the emphasis of this policy is on resolution and mediation where appropriate, rather than an adversarial process.

This document:

- explains how we will respond to complaints of bullying or harassment;
- ensures that we respond sensitively and promptly; and,
- supports our employees in ensuring their behaviour does not amount to bullying and/or harassment by giving examples.

### **Scope**

This policy covers bullying and harassment of and by officers and all employees engaged to work at Knaresborough Town Council. Should agency staff, or contractors have a complaint connected to their engagement with Knaresborough Town Council this should be raised to their nominated contact, manager, or the Chair of the Council, in the first instance. Should the complaint be about the chair of the council the complaint should be raised to the deputy chair or chair of council's staffing committee.

Agency staff, or contractors, are equally expected to treat council colleagues, and other representatives and stakeholders with dignity and respect, and the council may terminate the contract, without notice, where there are suspicions of harassment or bullying.

Complaints about other employment matters will be managed under the council's grievance policy.

It is noted that the management of a situation may differ depending on who the allegations relate to (e.g. employees, contractor, councillor), however, the council will take appropriate action if any of its employees are bullied or harassed by employees, councillors, members of the public, suppliers or contractors.

### **The position on bullying and harassment**

All staff and council representatives are entitled to dignity, respect and courtesy within the workplace and to not experience any form of discrimination. Knaresborough Town Council will not tolerate bullying or harassment in our workplace or at work-related events outside of the workplace, whether the conduct is a one-off act or repeated course of conduct, and whether harm is intended or not. Neither will we tolerate retaliation against, or victimisation of, any person involved in bringing a complaint of harassment or bullying. You should also be aware that, if you have bullied or harassed someone (e.g. physical violence, harassment), in some circumstances the treatment may amount to a crime punishable by a fine or imprisonment.

We expect all representatives of the council to treat each other with respect and uphold the values of the code of conduct, civility and respect pledge, equality opportunities policy, and all other policies and procedures set by the Council.

We expect you to demonstrate respect 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.

Allegations of bullying and harassment will be treated seriously. Investigations will be carried out promptly, sensitively and, as far as possible, confidentially. See the grievance policy for further details regarding the process. Employees and others who make allegations of bullying or harassment in good faith will not be treated less favourably as a result.

False accusations of harassment or bullying can have a serious effect on innocent individuals. Staff and others have a responsibility not to make false allegations. While we will assume that all complaints of bullying and harassment are made in good faith, in the event that allegations are found to be malicious or vexatious the person raising the complaint may be subject to action under the council's disciplinary procedure.

## Harassment

- Where a person is subject to uninvited conduct that violates their dignity, in connection with a protected characteristic
- Behaviour that creates a hostile, humiliating, degrading or similarly offensive environment in relation to a protected characteristic

## Bullying

- Behaviour that leaves the victim feeling threatened, intimidated, humiliated, vulnerable or otherwise upset. It does not need to be connected to a protected characteristic.

### What Type of Treatment amounts to Bullying or Harassment?

'Bullying' or 'harassment' are phrases that apply to treatment from one person (or a group of people) to another that is unwanted and that has the effect of violating that person's dignity or creating an intimidating, hostile, degrading, humiliating, or offensive environment for that person.

Examples of bullying and harassment include:

- Physical conduct ranging from unwelcome touching to serious assault
- Unwelcome sexual advances
- The offer of rewards for going along with sexual advances e.g. promotion, access to training
- Threats for rejecting sexual advances
- Demeaning comments about a person's appearance
- Verbal abuse or offensive comments, including jokes or pranks related to age, disability, gender re-assignment, marriage, civil partnership, pregnancy, maternity, race, religion, belief, sex or sexual orientation
- Unwanted nicknames, especially related to a person's age, disability, gender re-assignment, marriage, civil partnership, pregnancy, maternity, race, religion, belief, sex or sexual orientation
- Spreading malicious rumours or insulting someone
- Lewd or suggestive comments or gestures
- Deliberate exclusion from conversations, work activities or social activities.
- Withholding information a person needs in order to do their job
- Practical jokes, initiation ceremonies or inappropriate birthday rituals
- Physical abuse such as hitting, pushing or jostling
- Rifling through, hiding or damaging personal property



- Display of pictures or objects with sexual or racial overtones, even if not directed at any particular person
- Isolation or non-cooperation at work
- Subjecting a person to humiliation or ridicule, belittling their efforts, whether directly and / or in front of others
- The use of obscene gestures
- Abusing a position of power

Bullying and harassment can occur through verbal and face to face interactions, but can also take place through sharing inappropriate or offensive content in writing or via email and other electronic communications and social media.

It is important to recognise that conduct which one person may find acceptable, another may find totally unacceptable and behaviour could be harassment when the person had no intention to offend. We all have the right to determine what offends us. Some behaviour will be clear to any reasonable person that it is likely to offend – for example sexual touching. Other examples may be less clear, however, you should be aware that harassment will occur if behaviour continues after the recipient has advised you that the behaviour is unacceptable to them.

Harassment can also occur where the unwanted behaviour relates to a perceived characteristic ( such as offensive jokes or comments based on the assumption someone is gay, even if they are not) or due to their association with someone else (such as harassment related to their partner having a disability for example). See the Council's Equality and Diversity Policy.

All employees must, therefore, treat their colleagues with respect and appropriate sensitivity and should feel able to challenge behaviour that they find offensive even if it is not directed at them.

It is important to recognise that bullying does not include appropriate criticism of an employee's behaviour or effective, robust performance management. Constructive and fair feedback about your behaviour or performance from your manager or colleagues/Councillors is not bullying. It is part of normal employment and management routines, and should not be interpreted as anything different.

## **Victimisation**

Victimisation is subjecting a person to a detriment because they have, in good faith, complained (whether formally or otherwise) that someone has been bullying or harassing them or someone else, or supported someone to make a complaint or given evidence in relation to a complaint. This would include isolating someone because they have made a complaint or giving them a heavier or more difficult workload.

Provided that you act in good faith, i.e. you genuinely believe that what you are saying is true, you have a right not to be victimised for making a complaint or doing anything in relation to a complaint of bullying or harassment and the council will take

appropriate action to deal with any alleged victimisation, which may include disciplinary action against anyone found to have victimised you.

Making a complaint that you know to be untrue, or giving evidence that you know to be untrue, may lead to disciplinary action being taken against you.

## **Reporting Concerns**

### **What you should do if you feel you are being bullied or harassed by a member of the public or supplier (as opposed to a colleague)**

If you are being bullied or harassed by someone with whom you come into contact at work, please raise this with your nominated manager in the first instance or, with the clerk/or a councillor. Any such report will be taken seriously, and we will decide how best to deal with the situation, in consultation with you.

### **What you should do if you feel you are being bullied or harassed by a councillor:**

If you are being bullied or harassed by a councillor, please raise this with the clerk/chief officer or the chair of the council in the first instance. They will then decide how best to deal with the situation, in consultation with you. There are two possible avenues for you, informal or formal. The Informal Resolution is described below. Formal concerns regarding potential breaches of the Councillors Code of Conduct must be investigated by the Monitoring Officer.

The council will consider reasonable measures to protect your health and safety. Such measures may include a temporary change in duties or change of work location, not attending meetings with the person about whom the complaint has been made etc.

### **What you should do if you witness an incident you believe to harassment or bullying:**

If you witness such behaviour you should report the incident in confidence to the clerk/chief officer or a councillor. Such reports will be taken seriously and will be treated in strict confidence as far as it is possible to do so.

### **What you should do if you are being bullied or harassed by another member of staff:**

If you are being bullied or harassed by a colleague or contractor, there are two possible avenues for you, informal or formal. These are described below.

#### Informal resolution:

If you are being bullied or harassed, you may be able to resolve the situation yourself by explaining clearly to the perpetrator(s) that their behaviour is unacceptable, contrary to the council's policy and must stop. Alternatively, you may wish to ask the

clerk/chief officer, your nominated manager or a colleague to put this on your behalf or to be with you when confronting the perpetrator(s).

If the above approach does not work or if you do not want to try to resolve the situation in this way, or if you are being bullied by your own nominated manager, you should raise the issue with the chair of the council. (If your concern relates to the chair, you should raise it with the chair of the personnel/staffing committee). The chair (or another appropriate person) will discuss with you the option of trying to resolve the situation informally by telling the alleged perpetrator, without prejudicing the matter, that:

- there has been a complaint that their behaviour is having an adverse effect on a member of the council staff
- such behaviour is contrary to our policy
- for employees, the continuation of such behaviour could amount to a serious disciplinary offence

It may be possible for this conversation to take place with the alleged perpetrator without revealing your name, if this is what you want. The person dealing with it will also stress that the conversation is confidential.

In certain circumstances we may be able to involve a neutral third party (a mediator) to facilitate a resolution of the problem. The chair (or another appropriate person) will discuss this with you if it is appropriate.

If your complaint is resolved informally, the alleged perpetrator(s) will not usually be subject to disciplinary sanctions. However, in exceptional circumstances (such as extremely serious allegation or in cases where a problem has happened before) we may decide to investigate further and take more formal action notwithstanding that you raised the matter informally. We will consult with you before taking this step.

### Raising a formal complaint

If informal resolution is unsuccessful or inappropriate, you can make a formal complaint about bullying and harassment through the council's grievance procedure. You should raise your complaint to the clerk/chief officer or the chair of the council. A formal complaint may ultimately lead to disciplinary action against the perpetrator(s) where they are employed.

The clerk/chief officer or the chair of the council will appoint someone to investigate your complaint in line with the grievance policy. You will need to co-operate with the investigation and provide the following details (if not already provided):

- The name of the alleged perpetrator(s),
- The nature of the harassment or bullying,
- The dates and times the harassment or bullying occurred,
- The names of any witnesses and
- Any action taken by you to resolve the matter informally.

The alleged perpetrator(s) would normally need to be told your name and the details of your grievance in order for the issue to be investigated properly. However, we will carry out the investigation as confidentially and sensitively as possible. Where you and the alleged perpetrator(s) work in proximity to each other, we will consider whether it is appropriate to make temporary adjustments to working arrangements whilst the matter is being investigated.

Where your complaint relates to potential breaches of the Councillors Code of Conduct, these will need to be investigated by the Monitoring Officer. The council will consider any adjustments to support you in your work and to manage the relationship with the councillor the allegations relate to, while the investigation proceeds.

Investigations will be carried out promptly (without unreasonable delay), sensitively and, as far as possible, confidentially. When carrying out any investigations, we will ensure that individuals' personal data is handled in accordance with the data protection policy.

The council will consider how to protect your health and wellbeing whilst the investigation is taking place and discuss this with you. Depending on the nature of the allegations, the Investigator may want to meet with you to understand better your complaint (see the grievance policy for further information, and details of your right to be accompanied).

After the investigation, a panel will meet with you to consider the complaint and the findings of the investigation in accordance with the grievance procedure. At the meeting you may be accompanied by a fellow worker or a trade union official.

Following the conclusion of the hearing the panel will write to you to inform you of the decision and to notify you of your right to appeal if you are dissatisfied with the outcome. You should put your appeal in writing explaining the reasons why you are dissatisfied with the decision. Your appeal will be heard under the appeal process that is described in the grievance procedure.

### **The use of the Disciplinary Procedure**

If at any stage from the point at which a complaint is raised, we believe there is a case to answer and a disciplinary offence might have been committed, we will instigate our disciplinary procedure. We will keep you informed of the outcome.

*This is a non-contractual policy and procedure which will be reviewed from time to time.*

Date adopted:

Review:



I am writing to you as a mother to a teenage daughter, and as a local resident who cares about the safeguarding and dignity of all women and girls in our town, and any woman and girl visiting our town for employment or leisure time.

I am sure you have heard about the recent Supreme Court judgment clarifying that the meaning of the terms “sex”, “man” and “woman” in the Equality Act relates to biological sex, and not to gender identity or having a gender-recognition certificate (GRC). This judgment protects women’s rights, an issue of particular concern to me.

The judgment makes the law much easier to understand and apply in order to protect everyone’s rights. But it is disappointing to those who have been advocating for an approach based on gender identity. That approach has been found to be wrong in law. Organisational policies that are not based on the Equality Act’s definition of sex as clarified by the Supreme Court are likely to result in unlawful conduct.

I am attaching a briefing from Sex Matters, a human-rights charity that intervened in the case on the winning side, and which was thanked by the Supreme Court for its cogent analysis. The court described this analysis as giving “focus and structure to the argument that ‘sex’, ‘man’ and ‘woman’ should be given a biological meaning”. You can therefore trust that the briefing (which you can also read online at [sex-matters.org/supreme-court-advice](https://sex-matters.org/supreme-court-advice)) and Sex Matters’ recommendations are legally accurate. I hope you find them useful.

**I recognise that it will take some time for Knaresborough Town Council to develop a comprehensive response to the judgment. But I hope you can immediately reassure me and others that the council:**

- 1. accepts the Supreme Court judgement and is fully committed to promoting equality, inclusivity, and fairness for all individuals, in line with the Equality Act 2010**
- 2. recognises the fundamental importance of protecting women and men against sex discrimination, and following the law in relation to spaces and services**
- 3. is committed to upholding the protections against discrimination and harassment of transgender people on the basis of gender reassignment in the Equality Act, which do not involve treating people as having changed sex**

**4. respects freedom of belief and is committed to avoiding belief discrimination (note this does not mean that statements by employees advocating non-compliance with the Equality Act will be tolerated)**

**5. will urgently review existing policies and practices to ensure that they are compliant with the law and share the plan and results of this process transparently.**

If you require any further clarity on these recommendations, including discussions on your own policy writing, you can get in touch with Sex Matters at [info@sex-matters.org](mailto:info@sex-matters.org)

Thank you as always to you and council colleagues for all your hard work for our town, and for our local community and visitors.